



# LITIGATION SUPPORT

## CASES OUR PROFESSIONALS HAVE SUPPORTED

Parties involved in litigation want to prevail in the dispute, which begins with fully understanding your options. Successfully meeting the challenge requires experts who master the facts and are able to clearly communicate supportable findings and conclusions in a manner that is compelling in negotiations and court. Knowing the right strategy and capitalizing on the strengths of the case enables you to deliver persuasive arguments. Gordon Brothers' valuation experts accomplish this with thorough preparation and professional execution.

### BANKRUPTCY & CORPORATE REORGANIZATION

- **Aircraft and Parts Manufacturer**

Provided an affidavit of the Fair Market Value of assets for use in bankruptcy court.

- **Apparel Retailer**

Valued inventory, equipment, leases, and trade names for reorganization and sale; included bankruptcy court testimony.

- **Cranberry Producer/Processor**

Prepared valuation analysis and report for client that was later used to support debtor's plan of reorganization in Chapter 11 bankruptcy proceedings.

- **Dental Office**

Valued equipment involved in bankruptcy proceedings.

- **Ethanol Manufacturer**

Valued equipment and business for DIP financing hearing.

- **Fabricated Metal Products Manufacturer**

Valued equipment, real estate, intangible assets, and the business enterprise for a fraudulent conveyance lawsuit.

- **Fabricated Metal Products Manufacturer**

Valued equipment and provided testimony for a dispute over the value of the assets in bankruptcy court.

- **Hedge Fund**

Quantified bankruptcy claims of a hedge fund investor in a technology start-up.

- **Plastics Products and Resin Manufacturer**

Valued equipment, intangible assets, and the business enterprise for cram-down bankruptcy proceeding.

- **Steel Mill**

Valued equipment, real estate, intangible assets, and the business enterprise to support reorganization plan in bankruptcy.

### CONDEMNATION

- **Real Estate**

Valued specialized trade fixtures in Wall Street landmark high-rise; settlement offer increased by \$50 million.

### CONTRACT

- **Printing and Direct Mail**

Provided expert testimony for bank to support the claim that they were under-collateralized in an underperforming loan.

- **Retailer**

Provided valuation to support merger and acquisition dispute involving the breach of representations and warranties.

- **Precision Manufacturer of Aircraft Parts**

Valued business enterprise for dispute regarding buy/sell agreement.

- **Plastics Products Manufacturer**

Provided expert valuation testimony in a dispute regarding buy/sell agreement.

- **Medical Diagnostic Imaging Center**

Determined the value of joint venture contributions for a dissolving joint venture.



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### CIVIL

- **Agricultural Equipment Dealer**

Performed analysis to assist a Special Master to settle valuation dispute regarding two farm implement dealerships and a grain mill.

- **Automotive Parts Manufacturer**

Valued minority business interest in an employment dispute involving the grant of equity to a key employee.

- **Computer Equipment Manufacturer**

Valued business enterprise dissenting shareholder dispute.

- **Construction Equipment Manufacturer**

Prepared analysis and expert report for minority shareholder civil case and testified in deposition.

- **Earthmoving/Landfill Operator**

Valued business enterprise dissenting shareholder dispute.

- **Fabricated Textile Products**

Valued inventory to support the division of property in a divorce proceeding.

- **Furniture Store**

Performed analysis and support for a rebuttal report regarding the retrospective value of a furniture store at the date of a contract default; case was settled before trial.

- **Medical Practice**

Valued the business enterprise dissolution of a multi-specialty medical practice.

- **Medical Products Developer**

Prepared an appraisal of patented and unpatented technology in the medical equipment industry and testified in deposition; case was settled without trial.

- **Regional Retailer**

Valued business enterprise in a dissenting shareholder dispute.

- **Specialty Plastics Manufacturer**

Valued business enterprise in a dissenting shareholder dispute.

- **Technology Company**

Prepared valuation analysis and report used in minority shareholder civil case for start-up firm, testified before a jury.

- **Telecommunications Equipment Distributor**

Valued business enterprise in a dissenting shareholder dispute.

### DAMAGE ESTIMATES

- **Bank**

Supplied attorney with replacement cost statistics as well as current data on bank constructions in support of damages claim; provided direction and questions for use when deposing the opposition's expert witness.

- **Food and Beverage Manufacturer**

Quantified lost profits to substantiate loss for insurance purposes in a product recall dispute.

- **Franchised Restaurant Business**

Quantified losses due to misrepresentation of franchise opportunity.

- **Furniture Manufacturer and Retailer**

Valued business enterprise to support lost earnings and damages claims.

- **Grain Elevator**

Provided valuation of contract and damages analysis relating to breach of contract; testified in court.

- **Real Estate Investment Trust**

Quantified loss of value due to mismanagement by real estate management company.

- **Scrap Recycler**

Provided definitive proof of loss by valuing business enterprise with differing sets of assumptions; \$55 million judgment in favor of our client.

### TAX

- **Ethanol Manufacturer**

Ethanol production plant property tax appeal case, testified in jury trial.

- **Paper Products Manufacturer**

Valued real estate for tax appeal; testified in front of Tax Tribunal; assessment reduced by 90 percent.

- **Specialty Steel Product Manufacturer**

Assisted in the analysis and our sector expert reported on the valuation of an integrated steel mill using a Business Enterprise valuation and Plant, Property, and Equipment overlay in a tax assessment dispute; tax assessment was reduced by \$52 million.

- **Wood Products Manufacturer**

Valued real estate for tax appeal; testified at Supreme Court level; appraisal upheld and assessment reduced by 70 percent.