

Are You Buying or Selling?

The economy is improving and buying activity, both on an asset by asset basis and on an entire company basis appears to be increasing as we begin 2006.

What are your plans for the new year?

Are you expanding through buying new equipment (or at least equipment that is new to you) or maybe an entire facility?

Are you deciding whether to buy or lease?

Or...are you planning to sell certain assets or an entire facility?

If so, you need to ask yourself:

“Do I know the value of what I am going to buy, sell, or lease?”

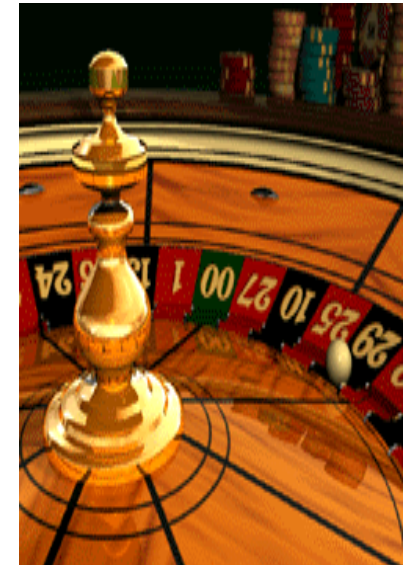


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Valuation and Asset
Management
Professionals

SHOULD YOU
BUY?
SELL?
OR
HOLD?



Who is Valcon Partners, Ltd?



Valcon Partners Ltd. is a valuation and consulting firm based in the Chicago area. Valcon Partners' founder, Douglas R. Krieser, ASA has over 17 years of valuation and asset consulting experience including over four years at a "Big Five" accounting firm

where he managed their Central Region Machinery and Equipment Practice and over two years at a full service valuation firm where he was the Director in Charge of the Machinery and Equipment Consulting Practice.

Whether the project requires the valuation of a single machine, the worldwide holdings of your corporation, or tagging and reconciling thousands of assets, Valcon Partners, Ltd. has the expertise and resources to complete the project in a timely and efficient manner.

Our goal is to be more than simply a provider of appraisal services. We want to become a trusted adviser who can be called upon to consult on a variety of valuation and asset-related issues. A trusted advisor communicates on a regular basis to eliminate surprises and works closely with you to come up with a variety of potential solutions to any given issue.

If you have any questions about the subject matter in this brochure, or would like to discuss a particular situation, please call Douglas directly at (815) 337-8060 or e-mail him at dougk@valconpartners.com

If You Are Buying An Asset Or An Entire Facility.....

- ◆ We can perform a due diligence valuation to assure that the price you are paying is fair and equitable.
- ◆ We can help you quantify the amount of collateral if you are obtaining financing. Our valuations have passed the scrutiny of many financial institutions
- ◆ We can support you in meeting the reporting requirements of your insurance policy. We have worked for and with many of the major property insurance carriers.
- ◆ We can assist you in setting up an asset management program in order to effectively track your assets throughout their useful life. We have provided these services to several major companies.
- ◆ We can identify potentially significant tax saving through a cost segregation analysis of the real estate.
- ◆ We can perform an analysis to meet the requirements of SFAS 141 (Purchase Price Allocation) if you follow GAAP accounting standards.



If You Are Leasing Or Buying Out a Lease for An Asset Or A Group of Assets.....

- ◆ We can carry out a pre-lease analysis to estimate the proper length of the lease and the appropriate residual value. The Government has certain established requirements and, if the lease is not set up properly, certain tax benefits may be lost.
- ◆ We can perform a post-lease analysis to establish the correct buy out according to the terms of the lease. Paying a buyout without performing an analysis of the actual market value may cost your company unnecessary expense.

If You Are Selling An Asset Or An Entire Facility.....

- ◆ We can assist you in setting a reasonable range of value and an asking price (based on the current market place and level of trade appropriate for the asset).
- ◆ We can also help you identify qualified brokers and dealers who can either buy the assets outright or who can partner with you to market your assets for top dollar.

