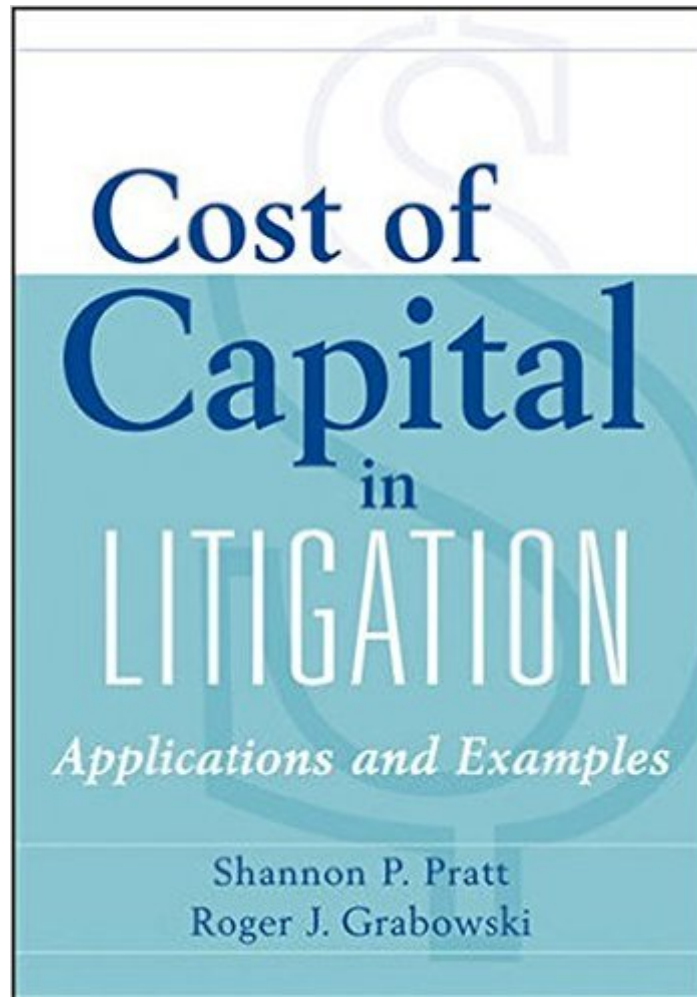


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Cost Of Capital In Litigation: Applications And Examples



Synopsis

Praise for *Cost of Capital in Litigation: Applications and Examples* "After revising their existing text, *Cost of Capital: Applications and Examples*, the authors have endeavored to expand their treatment of the subject and further explore the role of cost of capital in the courts. Addressing various methods for calculating value and different standards of value, the authors explain how courts may differ in their decisions based on the topic, jurisdiction, or available evidence. This new compilation is an important contribution to the field of valuation and will serve as an imminently helpful resource for attorneys and judges. Shannon Pratt and Roger Grabowski have provided yet another thoughtful, helpful, and excellent resource for all practitioners interested in how appraisers and courts have, and should, arrive at value." â "From the Foreword by David Laro, Judge, United States Tax Court "Cost of Capital in Litigation is a very helpful resource for litigators faced with valuation disputes involving an assessment of discounted cash flows. In the area with which I am most familiarâ "Delaware valuation lawâ "it is thorough and insightful. More important to me, its introductory material nicely lays out the conceptual structure of the valuation issue, and the remaining chapters gather lots of information about the treatment of the issue in areas with which I am less familiar, (such as bankruptcy law and domestic property litigation)." â "Lawrence A. Hamermesh, Ruby R. Vale Professor of Corporate and Business Law, Widener University School of Law, Wilmington, Delaware "Cost of Capital in Litigation comprehensively deals with a difficult subject, pointing out common grounds as well as differences among experts in the treatment of this subject.â It is a must first stop for the uninitiated in the subject and the ultimate checklist that every practitioner should consult. Particularly useful are the chapters focusing with the eyes of experts on the treatment of cost of capital in specific areas of litigation. Notably, the authors alert the reader to those aspects of the various methods for determining cost of capital that may differentiate among the suitability of the methods based on available data, the circumstances presented, and the legal issue under consideration." â "Reeves Westbrook, Esq., Partner and Chair of the Tax Group, Covington & Burling LLP "Shannon Pratt and Roger Grabowski have consolidated information on important theoretical valuation frameworks, practical applications, and case law needed by finance professionals, attorneys, and judges in these challenging times. *Cost of Capital in Litigation* serves as a solid well-written reference on cost of capital and valuation that I recommend to both practitioners and students." â "Theodore Barnhill, Professor of Finance and Director of the Global and Entrepreneurial Finance Research Institute, The George Washington University "Valuation in litigation settings requires careful analysis, solid evidence, and defensible positions. *Cost of Capital in Litigation* details the nuances and subtle but critical elements of crafting a defensible position for

experts, attorneys, and others who need to understand how and why valuation cases are won and lost." â "Hal Heaton, Professor of Finance, Marriott School of Management, Brigham Young University "Discount rates are often crucial components in calculating damages. Even small changes in these numbers can have large effects on the amounts in disputeâ "and the magnitude of damages won or lost. Cost of Capital in Litigation explains the underlying economic theory. It then offers separate chapters elaborating on rate of return approaches in their widely varied forensic contexts. This helpful compendium even includes an outline of cost of capital questions for use by attorneys and their financial experts. No business litigator should be without it." â "Peter V. Baugher, Esq., Partner, Schopf & Weiss LLP

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