



FOR IMMEDIATE RELEASE

South Carolina Business Valuation Firm Highland Global Announces the Release of Its Latest Valuation Article “Top Ten Questions of Value”

Myrtle Beach, South Carolina & Miami, Florida, August 12, 2007— Highland Global Business Valuations, a premiere business valuation firm for the southeast United States, is pleased to announce the release of its “Top Ten Questions of Value.” Highland Global’s most recent valuation article identifies and briefly answers the top ten valuation questions that are most often asked of business appraisers.

Robert M. Clinger III, AVA, CBA offered the following comments regarding the release of Highland Global’s article:

Throughout my career as a business valuation professional I have been asked a number of questions repeatedly from the end users of the valuation report—business owners, attorneys, accountants, etc. These questions stem from the fact that, not only is the valuation profession highly specialized, valuation reports may be quite lengthy in the appraiser’s effort to clearly delineate the methodology and rationale for the numerous assumptions that must be made. Business valuation is, in fact, as much an art as it is a science. As such, some of the methodology, theory, and application of financial principles may be very unfamiliar to the average user of the valuation report. We compiled the top ten questions of value in an effort to briefly address some of the most frequent concerns business owners and others may have regarding a valuation.

The complete article may be accessed via Highland Global’s website www.HighlandGlobal.com. Business valuations are most commonly required in conjunction with the purchase or sale of a business, succession planning, buy/sell agreements, charitable contributions, estate and gift taxes, and initial public offerings. Valuations may also be necessary in legal situations such as business disruption, dissenting shareholder actions, divorce, and partner disputes.

About Highland Global Business Valuations—Highland Global, LLC is a leading strategic advisory, financial analysis, and business valuation firm for domestic and international privately held and family owned businesses. Some of Highland Global’s services include assisting clients with mergers and acquisitions, sales and divestitures, recapitalizations, management buyouts, and privatizations. Highland Global also provides a full range of valuation services including formal valuations, limited scope valuations, fairness opinions, and expert witness/consulting services. Highland Global performs independent business appraisals and valuations for a wide



range of purposes including family limited partnerships, succession planning, gift taxes/planning, estates taxes/planning, mergers & acquisitions, employee stock ownership plans (ESOPs), financing/capital raising, divorce, shareholder issues, and litigation.

About Mr. Clinger—Robert M. Clinger III, founder of Highland Global, LLC, has strong experience in the fields of business valuation and financial analysis. Mr. Clinger has written numerous articles regarding economics, business valuation, and merger & acquisition issues. Mr. Clinger earned a Bachelor of Science degree in Business Administration/Finance, summa cum laude, from Coastal Carolina University and received the distinguished President's award. Mr. Clinger has also earned the Accredited Valuation Analyst (AVA) designation from the National Association of Certified Valuation Analysts (NACVA) and the Certified Business Appraiser (CBA) designation from the Institute of Business Appraisers (IBA).

In 2006, Mr. Clinger was a Republican candidate for the Horry County Council District #2 seat (South Carolina). Mr. Clinger is also the author of two books, *The Seven Deadly Sins of Business Valuation* and *The Seven Deadly Sins of Business Valuation: Closely Held & Family Controlled Companies*. His two part article, "Direct Market Data Method: Value Disparity Issues," has been published in the National Association of Certified Valuation Analysts' journal, *The Value Examiner*.

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