

[Your Name/Law Firm Name]

[Address Line 1]

[Address Line 2]

[Phone Number]

[Email Address]

[Date]

[Recipient Name]

[Recipient Title/Firm]

[Address Line 1]

[Address Line 2]

**Re: [Case Name/Matter Reference Number] - Complex Business Valuation and Proposed Asset Division**

Dear [Recipient Name],

This letter formally outlines our position regarding the valuation of the business entities and the subsequent division of marital/partnership assets related to the aforementioned matter.

**1. Business Valuation Methodology**

Based on the financial disclosures provided, we have engaged [Name of Expert/Firm] to conduct a formal valuation of [Business Name(s)]. The valuation utilizes the following approaches to ensure an equitable assessment:

- **Income Approach:** Discounted Cash Flow (DCF) analysis based on historical earnings and projected growth.
- **Market Approach:** Comparative analysis of similar private and public entities within the [Industry Name] sector.
- **Asset-Based Approach:** Assessment of tangible and intangible assets, including intellectual property and goodwill.

**2. Identification of Separate vs. Marital Property**

It is our contention that [Specific Percentage/Portion] of the business interest constitutes [Marital/Separate] property. We have identified the following factors contributing to this determination:

- Initial capital contributions dated [Date].
- Active vs. passive appreciation during the period of [Date] to [Date].
- Commingling of personal and business funds as evidenced in [Document Reference].

**3. Proposed Asset Division**

To facilitate a clean break and minimize tax liabilities for both parties, we propose the following division:

- **Retention of Business:** [Party A] shall retain 100% ownership of [Business Name].
- **Equalization Payment:** In exchange for the business interest, [Party A] shall pay [Party B] the sum of \$[Amount], structured as [Lump Sum/Installments].
- **Other Assets:** [List of real estate, investment accounts, or retirement funds] shall be allocated as follows: [Details].

#### **4. Tax Considerations and Indemnification**

This proposal assumes a [Tax-Free/Taxable] transfer under [Relevant Tax Code Section]. We request that both parties agree to a mutual indemnification clause regarding any undisclosed liabilities or future tax audits pertaining to the business operations prior to the date of transfer.

#### **5. Conclusion**

We request a formal response to this valuation and proposal by [Date]. We are available to meet with your financial experts to reconcile any discrepancies in the underlying data.

Sincerely,

[Your Signature]

[Your Printed Name]