

[Date]

[Client Name or Attorney Name]

[Law Firm Name]

[Address]

[City, State, Zip Code]

RE: Valuation Opinion for [Asset Name/Business Name] in the matter of [Party A] v. [Party B]

Dear [Name],

Pursuant to your request, I have performed a valuation of [Asset Name/Business Name] to determine its fair market value for purposes of marital dissolution proceedings. The effective date of this valuation is [Valuation Date].

Scope of Work

In preparing this opinion, I have reviewed financial statements, tax returns, and relevant market data for the period of [Start Date] to [End Date]. My analysis was conducted in accordance with [Standard, e.g., USPAP or AICPA Statement on Standards for Valuation Services].

Valuation Methodology

To arrive at this value, I utilized the [Methodology, e.g., Income Approach, Market Approach, or Asset-Based Approach]. Specifically, I applied the [Specific Method, e.g., Capitalization of Earnings or Guideline Public Company Method] as it best reflects the economic reality of the asset within the current market.

Opinion of Value

Based on the information provided and the analysis performed, it is my professional opinion that the fair market value of the subject asset as of [Valuation Date] is:

[\$Amount]

Assumptions and Limiting Conditions

This opinion is subject to the following conditions:

- The valuation is intended solely for use in the divorce settlement between the aforementioned parties.
- Financial data provided by the parties was assumed to be accurate and complete.
- This letter is a summary of my findings; a comprehensive report is [Attached/Available upon request].

Please contact me if you require further clarification or testimony regarding this valuation.

Sincerely,

[Signature]

[Name of Appraiser/Valuator]

[Title/Credentials]

[Company Name]