

[Date]

[Attorney Name]
[Law Firm Name]
[Address Line 1]
[Address Line 2]

RE: Valuation Opinion - [Case Name / Matter Reference]

Dear [Attorney Name],

Pursuant to your engagement of [Your Name/Firm Name] as valuation experts, I have performed an independent appraisal of [Description of Asset/Business Interest] (the "Subject Interest") as of [Valuation Date]. This valuation was prepared for use in the matter of [Case Name] currently pending in [Court Jurisdiction].

Purpose of Engagement

The purpose of this valuation is to determine the [Fair Market Value / Fair Value] of the Subject Interest for litigation support purposes related to [Brief Description of Dispute, e.g., Marital Dissolution, Shareholder Dispute, or Damage Assessment].

Standard and Premise of Value

The standard of value used in this analysis is [Standard of Value], defined as [Insert Definition]. The premise of value is [Premise of Value, e.g., Going Concern].

Methodology

In accordance with professional standards, I considered the following approaches to value:

- The Income Approach (e.g., Discounted Cash Flow Method)
- The Market Approach (e.g., Guideline Public Company Method)
- The Asset-Based Approach

Based on the specific facts of this case, I have relied primarily on the [Method Name] because [Brief Reason].

Opinion of Value

Based on the analysis performed and the information provided, it is my professional opinion that the value of the Subject Interest as of [Valuation Date] is:

[\$[Amount in Numerical Format] ([Amount in Words])

Certification and Assumptions

This opinion is subject to the Assumptions and Limiting Conditions contained within the full valuation report. I certify that I have no present or contemplated future interest in the property that is the subject of this report and have no personal bias with respect to the parties involved.

Respectfully submitted,

[Signature]

[Your Name]

[Title/Credentials]

[Firm Name]