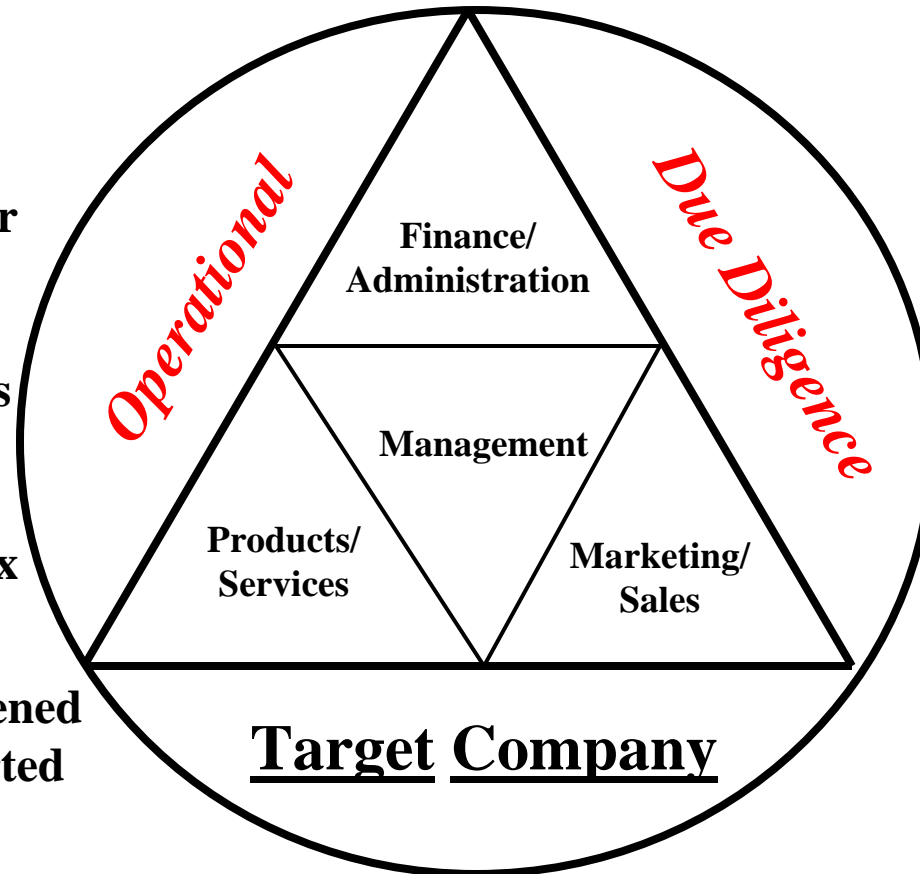


Business Acquisition Due Diligence

Operational - Legal - Financial

Legal Due Diligence

- Asset Title Transfer
- Assignments
- Creditor Approvals
- EPA Issues
- Regulatory and Tax Clearances
- Pending or Threatened Litigation/ Unasserted Claims
- Capacity to Convey
- Other Legal Issues



Financial Due Diligence

- Price & Terms
- Tax Structure
- Tax Opinions
- Third Party Financing
- Third Party Appraisals
- Purchase Price Allocation
- Fees & Expense Responsibilities

ARNE & CO.