

Other Closing Costs

These may include due diligence fees, legal fees, accounting fees, etc., related to the deal.

Offer Price

This is the price offered per share by the acquirer.

Net Book Value of Assets

This is the book value of assets minus book value of liabilities.

Intrinsic Value

This is the estimated value of a business using discounted cash

Identifiable Assets

These are assets that can be assigned a fair value; can include both tangible and intangible assets.

Fully Diluted Shares Outstanding

This is the number of shares a company has outstanding after options, convertible securities, etc., are exercised.

Fair Value Adjustments

These are the increases or decreases in the net book value of assets to arrive at the fair market value.

Excess Purchase Price

This is the value of the purchase price over and above the net book value of assets (total purchase price minus the net book value of assets).

Equity Issuance Fees

These are underwriting fees charged by investment banks to issue equity in connection with the transaction.

Debt Issuance Fees

These are underwriting fees charged by investment banks to issue debt in connection with the transaction.