



Contested Valuation in Corporate Bankruptcy: A Collier Monograph

ROBERT J. STARK, HOWARD L. SIEGEL, EDWARD S. WEISFELNER

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Valuation is the principle that pervades chapter 11 of the Bankruptcy Code, but it is a mercurial concept, especially in the pressured environment of corporate reorganization. Corporate valuation is ultimately determined not by the marketplace but by bankruptcy courts evaluating evidence and hypothesizing how the markets, if efficient and unbiased, would appraise a particular asset or enterprise. While the bankruptcy case law provides certain guiding principles, there is considerable room for further development. As parties have pressed more and more sophisticated valuation theories on the bankruptcy courts, the law has been propelled forward and the theory and practice of bankruptcy valuation is maturing at a rapid pace.

Written and edited by 40 of the nation's leading lawyers, bankers, consultants and distressed investors, *Contested Valuation in Corporate Bankruptcy* thoroughly discusses valuation as a legal principle and explores the nuances of the current case law. After opening with a look at valuation and its relation to the overall chapter 11 process, the monograph examines a variety of topics, including:

- avoidance theories;
- enterprise valuation;
- market pricing;
- valuation procedure;
- discounted cash flow analysis;
- liquidation value;
- tax aspects of valuation;
- discovery;
- valuation experts; and
- settlement.

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