



## HOLMES ROYER, LLP

CERTIFIED PUBLIC ACCOUNTANTS AND BUSINESS ADVISORS

*is pleased to announce our comprehensive tax  
and sale analysis for*

UNNAMED CLIENT  
(DIGITAL MEDIA COMPANY)

*for sale of assets and liabilities to*

**FORTUNE 500 COMPANY**

*for approximately*

**\$8,000,000**

*Services provided in conjunction with seller's law  
firm included comprehensive tax planning for optimum  
sale structure, coordination of financial and estate  
planning in anticipation of sale, coordination of  
financial due diligence for seller, negotiation with  
buyer regarding sales price, terms of payment,  
structure and employment agreements.*

---

**William N. Holmes, *Managing Partner***



Holmes Royer, LLP  
5550 SW Macadam Avenue, Suite 200  
Portland, OR 97239  
Tel: 503-796-9800  
Fax: 503-796-0806  
Website: [www.pdxcpas.com](http://www.pdxcpas.com)

For information regarding our firm, and career opportunities serving active  
clients, please visit our web site at [www.pdxcpas.com](http://www.pdxcpas.com)

Attestation

Tax planning / compliance

CFO consulting

Litigation support

Mergers / acquisitions

Multi-state / multi-entity