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In The News

Carl Roston and Kenneth Wiggins Author Article in *The Deal* on M&A Purchase Price Adjustments

March 15, 2013

<u>Carl Roston and Kenneth Wiggins</u> authored an article in *The Deal* titled, "Judgment Call: So True." In their article, they address the necessity to pay careful attention to "true ups," which are uncapped post-closing purchase price adjustments usually included in acquisitions involving private targets. They focus on the legal and financial aspects of these provisions and advise on how to avoid pre-closing disagreements about working capital adjustments.

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