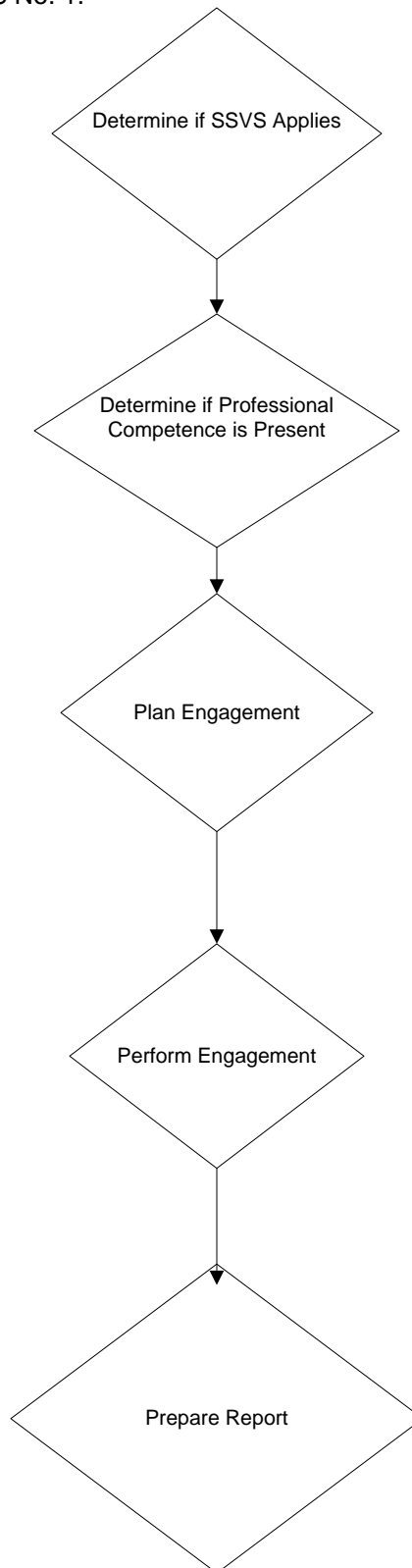


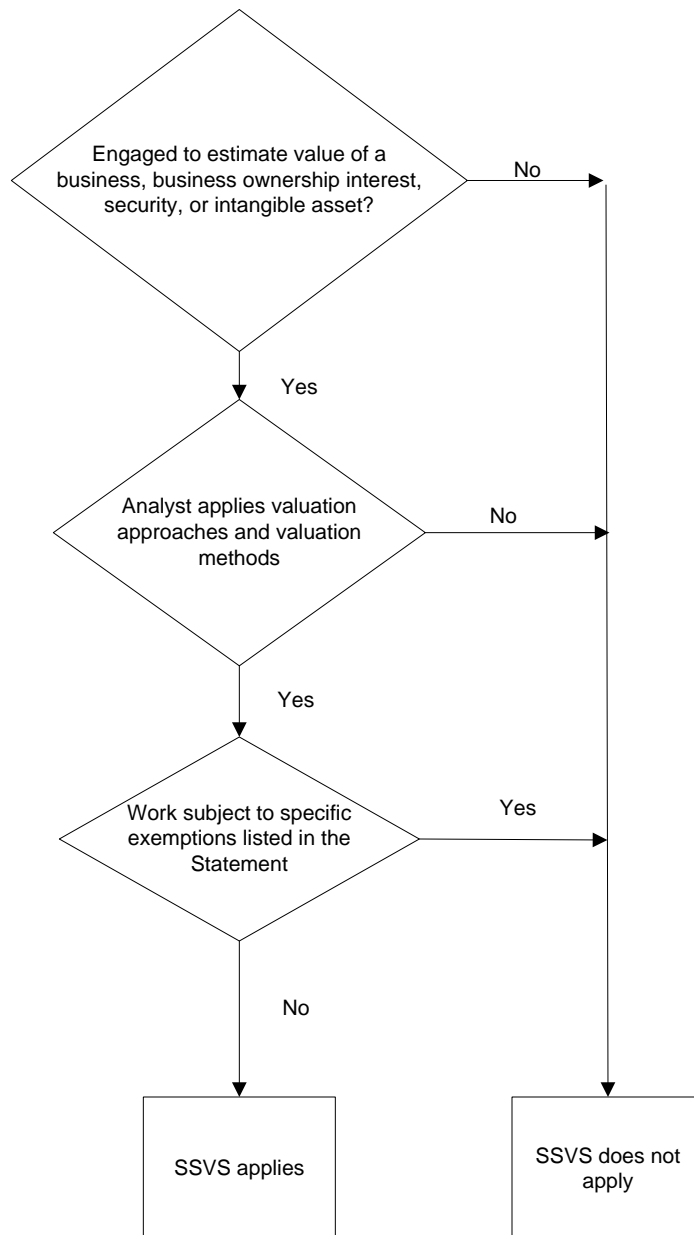
**AICPA Statement of Standards for Valuation Services No. 1
Nonauthoritative Implementation Guidance Toolkit
Implementation Guide No. II
SSVS No. 1 Application Flowchart Exhibit 1
Overview of the SSVS**

Introductory comments:

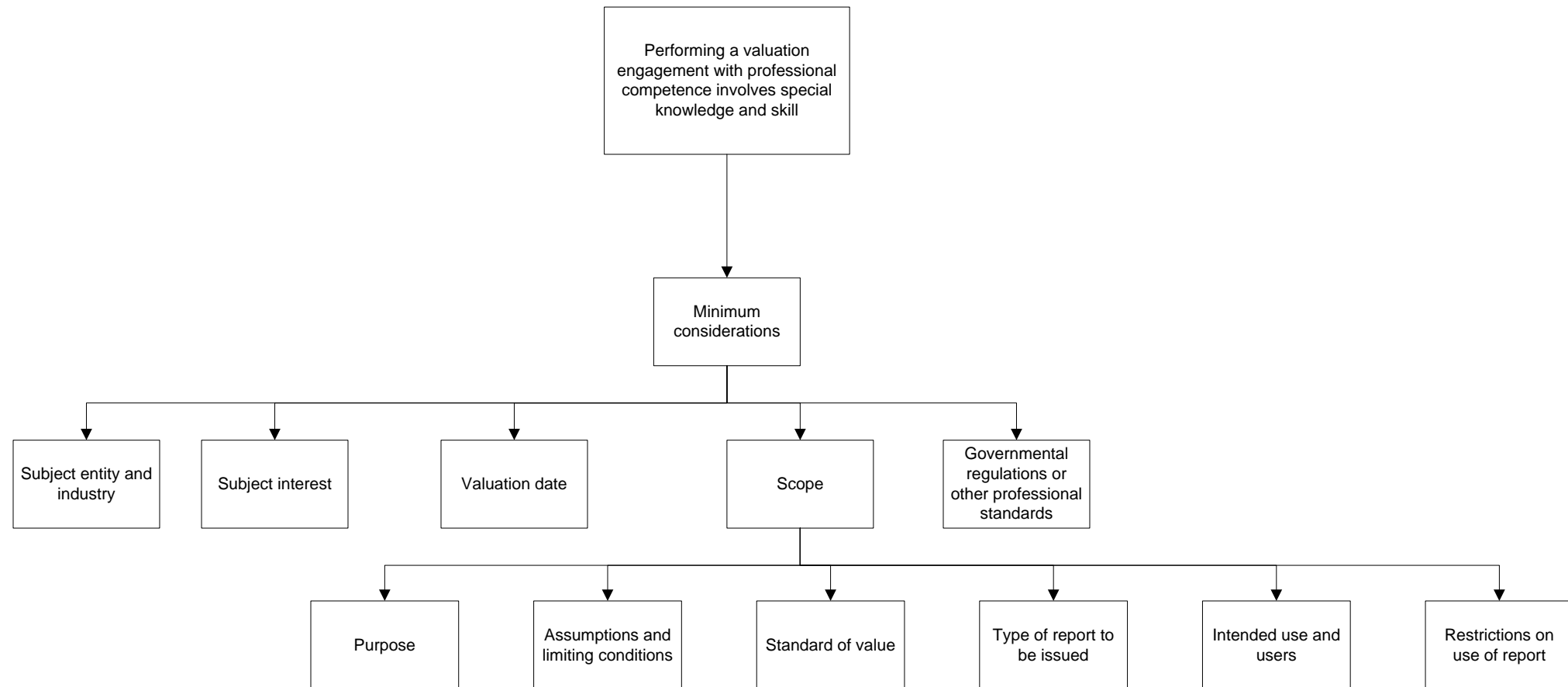
- This SSVS No. 1 implementation guide is intended to illustrate the flow of valuation analyst considerations and procedures in the valuation standard.
- In this implementation guide, the terms “SSVS” or “the Statement” refer to SSVS No. 1.



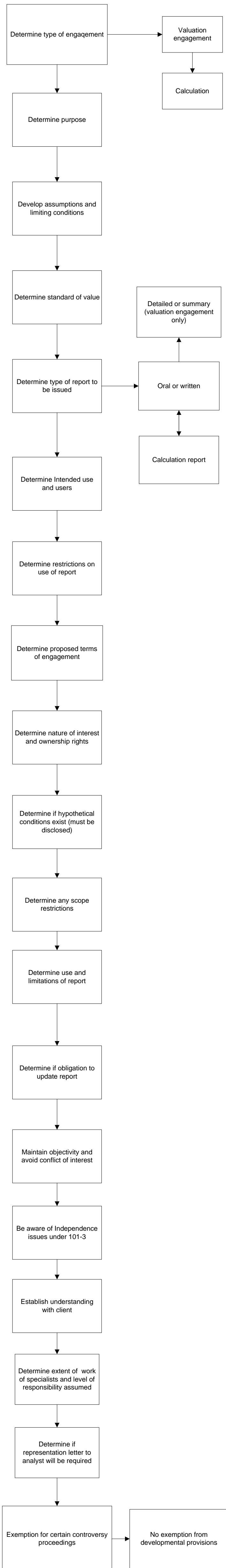
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Nonauthoritative Implementation Guidance Toolkit
Implementation Guide No. II
SSVS No. 1 Application Flowchart Exhibit 2
Determine if SSVS Applies**



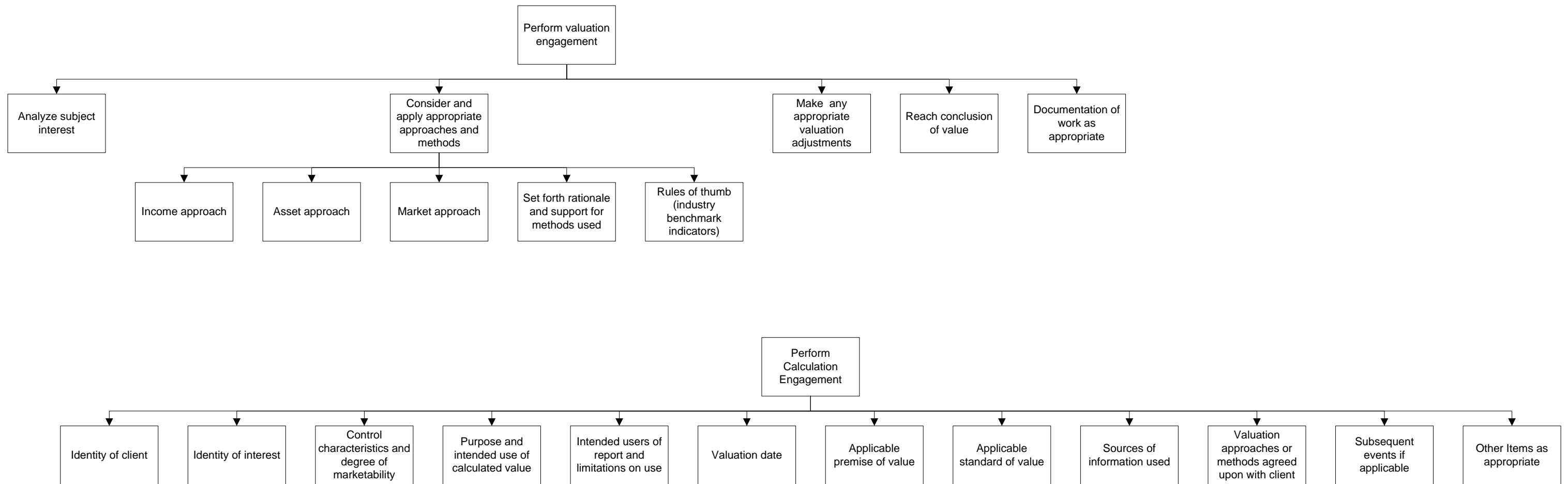
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Nonauthoritative Implementation Guidance Toolkit
Implementation Guide No. II
SSVS No. 1 Application Flowchart Exhibit 3
Determine if Professional Competence is Present**



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SSVS No. 1 Application Flowchart Exhibit 4
Plan Engagement



**AICPA Statement of Standards for Valuation Services No. 1
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Implementation Guide No. II
SSVS No. 1 Application Flowchart Exhibit 5
Perform Engagement**



**AICPA Statement of Standards for Valuation Services No. 1
Nonauthoritative Implementation Guidance Toolkit
Implementation Guide No. II
SSVS No. 1 Application Flowchart Exhibit 6
Prepare Report**

Detailed report
(valuation
engagement only)

Summary report
(valuation
engagement only)

Calculation report

Oral report