## APPROACH TO THE DIVISION OF COMPLEX ASSETS

### STEP & SESSION

<table>
<thead>
<tr>
<th>Session</th>
<th>Task &amp; Focus</th>
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| **1. Basic Inventory**  
Session 2 | - Inventory and valuation of assets (format)  
- Identify what parties know, need to find out  
- Assess parties relative level of understanding |
| **2. Basic Understanding**  
Session 2-3, et seq. | - Assignment of reading material, forms, books  
- Explanation of valuation process  
  - need for outside valuation  
  - methods  
  - by whom  
  - costs  
  - process to be used in mediation  
- Identification of outside experts, and their separate roles, how to contact, and in what order, kinds of questions/issues to be raised, e.g., attorneys, CPAs, financial planners  
- Agreement of meeting with experts |
| **3. Meet with Attorneys/Financial Planners, CPAs, Others**  
Session 4 | - Include experts in mediation process (see 10.14)  
- Lay in framework for valuation process to proceed |
| **4. Review Results of Valuation Process with Parties**  
Sessions 6-7 | - Begin negotiation process  
  - Lay-in negotiation format  
- Arrive at final valuation  
- Consider quantitative and qualitative factors in decision  
- Consider mechanics of division |
| **5. Final Bargaining: Review with Experts**  
Session 8 | - Include experts in discussion of understandings to allow input  
- Final understandings |
| **6. Prepare Draft of Agreement** | - Confirm parties understanding |
| **7. Review of Agreement Draft**  
Session 9 | - Attorneys may need to be present—wording may be an issue with complex assets |