Yes, this amount should be included.

Best regards,

Sam

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From: [Redacted]
Sent: Tuesday, January 14, 2020 2:01:57 PM (UTC-05:00) Eastern Time (US & Canada)
To: [Redacted]
Subject: Asset transaction value - Paid Off Debt

I had a quick question regarding the calculation of transaction value of an asset deal.

I understand that if the Buyer “assumes” any debt in a transaction that the amount of the assumed debt needs to be included in the calculation of the transaction value. Is this the same treatment if the Buyer pays-off debt of the Seller at closing versus assuming the debt?

In other words, does the amount of the debt paid off by the Buyer at closing need to be added to the transaction value?

Thank you in advance for your help
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