

AGENDA

9:45 AM:

Introduction & Welcome

10:00–10:30 AM:

Bank Valuation & Preparation

10:30–11:00 AM:

Acquisition Agreement

11:00–11:30 AM:

Regulatory

11:30 AM–12:30 PM: Lunch

12:45–1:15 PM:

Business Combinations and the
Accounting Nuances (ASC Topic 805)

1:15–2:00 PM:

Securities Law Considerations

2:00–2:30 PM:

Role of Management and the Board
for the Seller

2:30 PM:

Wrap-up; Question & Answer Session

Agenda subject to change

Space is limited. Register for this seminar today
to make sure you don't miss this program.

To Register: Shannon Lambe, Porter Keadle Moore, LLP
slambe@pkm.com | 404.420.5930
http://www.pkm.com/seminar_registration.php

BANK MERGER SEMINAR AT A GLANCE
When: April 12, 2011 | 9:45 AM–3:00 PM **Where:** Hotel InterContinental, New Orleans, LA **Cost:** \$50

**JONES
WALKER**
201 St. Charles Ave, Ste 5100
New Orleans, LA 70170-5100

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BANK MERGER SEMINAR

The New Wave of Bank Mergers
and Acquisitions:
What to Expect in 2011

April 12, 2011 | New Orleans, LA

PROGRAM OVERVIEW

Join us in **New Orleans** on **April 12** as we present a Bank Merger Seminar targeted to banking professionals, such as executives, counsel, compliance officers, and auditors. This seminar will comprise six sessions of topics, ranging from bank valuation and preparation, to securities law considerations, to the role of management and the board for the seller.

Please see Agenda section for registration information.

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STOCK PHOTOGRAPHY

SESSION OVERVIEWS

10:00–10:30 AM:

Bank Valuation & Preparation

Jonathan W. Briggs and Jenny Day Austin, Chaffe & Associates

- Summary of LA bank performance
- Overview of M&A activity
 - Pricing
 - Structure
 - Who are the buyers?
 - What are buyers looking for?
 - Valuation metrics

10:30–11:00 AM:

Acquisition Agreement

Ronald A. Snider, Jones Walker

- Confidentiality Agreement
- Letter of Intent/Term Sheet
- Basic Terms

11:00–11:30 AM:

Regulatory

Katharine F. Musso, Jones Walker

- Application Process
- Passivity Commitments
- Timeline

12:45–1:15 PM:

Business Combinations and the Accounting Nuances (ASC Topic 805)

Sonny MacArthur and David Wood, Porter Keadle Moore, LLP

- Past vs. Present—significant changes
- Review of the overall accounting model
- Initial recognition of assets, liabilities, and any non-controlling interests
- Assigning fair value to the acquired loan portfolio
- Goodwill vs. Bargain Purchase
- Acquisition-related expenses and restructuring costs
- Contingent Consideration
- Gain or loss contingencies
- Day 2 accounting issues most common to community banks, including ASC 310-30 (formerly SOP 03-3)
- Disclosure requirements

1:15–2:00 PM:

Securities Law Considerations

Michael D. Waters, Jones Walker

- SEC Registrations
- Exemptions from registration

2:00–2:30 PM:

Role of Management and the Board for the Seller

All speakers

- Is there a duty to sell?
- What is the Board's obligation to negotiate with a bidder?
- Must the highest price always be obtained?

MEET THE SPEAKERS

JENNY DAY AUSTIN

ASSISTANT VICE PRESIDENT
CHAFFE & ASSOCIATES

JONATHAN W. BRIGGS

MANAGING DIRECTOR
CHAFFE & ASSOCIATES

SONNY MACARTHUR, CPA, CIA

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MICHAEL D. WATERS

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JONES WALKER

DAVID WOOD, CPA

PARTNER
PORTER KEADLE MOORE, LLP

Certain states may require this be labeled ATTORNEY ADVERTISEMENT

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LOCATION

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