



Fairness Opinions and Liability

Sergei Parijs

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Fairness opinions have their origin in the United States' mergers and acquisitions practice, but in recent years have also been used in Europe. Fairness opinions can best be defined as an investment banker's assessment of the financial "reasonableness and equitableness" of a proposed offer for the target company's shareholders. In this clearly written book, Mr.Parijs investigates within the Dutch legal context how and why fairness opinions arise and what they might mean. His concentration lies primarily on fairness opinions of tender offers. Dutch legal literature contains very little on fairness opinions. This book makes the subject accessible to Dutch legal professionals and academicians. One particularly useful aspect of this study is that the author not only makes interesting legal comparisons to important tenets of civil, corporate and securities law, but also to economic theories and valuation methods.

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