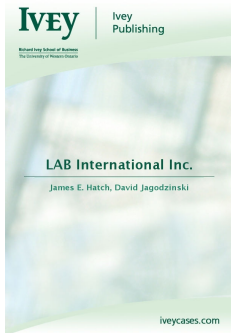


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LAB INTERNATIONAL INC EBOOKS 2019



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LAB International (LAB) has two divisions that have vastly different strategies. The research and development division has a continuing need for funding and a high degree of risk, while the contract research division is a cash generator and is less risky. LAB is attempting to raise additional capital but believes that the shares of the company are undervalued in the market. It is contemplating a spinoff of one of the divisions to raise the funds and to make each company more of a pure play and therefore to achieve a more appropriate market valuation. Students must assess the merits of this strategy and place a value on the spinoff.

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