

## Closing Your M&A Deal on a Weekend

October 28, 2015 | Client Update

In case you are wondering – no, this is not about making the closing more festive, or planning for a champagne celebration after the closing.

As companies think about the timing of the closing, several key drivers are leading both the buyer and the seller to strongly prefer a month-end closing (which could happen to fall on a weekend), especially:

- Accounting and systems issues with having a cut-off date that is not at month-end for purposes of preparing the closing balance sheet or financial statements to be included in future public filings
- The switch over of operational items and IT systems (with a weekend closing providing the parties' operational and IT teams with additional time to complete the switch over and perform testing before the business re-opens)

If you have any questions regarding the matters covered in this publication, please reach out to any of the lawyers listed below or your usual Davis Polk contact.

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