

Appendix C - Professional Qualifications of Primary Analyst

Mark G. Kucik, CPA/CFF, CVA, CM&AA, CPVA

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Present Position

The Kucik Valuation Group, L.L.C.
Email: kucik@kucikvg.com
Cell: 708-567-2135

Mark G. Kucik is founder of The Kucik Valuation Group specializing in business valuations of family owned and closely held securities for a variety of businesses in both the manufacturing and service sectors; for use in estate tax planning, financial statement reporting, estate tax returns, gift tax returns, buy/sell agreements, purchase/sale transactions, ESOPs, economic damages, matrimonial and shareholder disputes.

Education

B.S. Accounting, 1983, Loyola University of Chicago.

Thirty-seven plus years of experience in business consulting for small and medium sized businesses, corporate and individual income tax preparation, audit, review and compilation services.

Twenty-nine plus years of experience in business valuation and consulting services for use in estate tax planning, estate tax returns, gift tax returns, buy/sell agreements, ESOPs, economic damages, matrimonial and shareholder disputes.

Professional Designations

- Certified Public Accountant (CPA) – State of Illinois, 1985
- Certified Valuation Analyst (CVA) – National Association of Certified Valuators and Analysts, 1994
- Certified in Mergers & Acquisitions (CM&AA) – Alliance of Mergers and Acquisition Advisor, 2003
- Certified in Financial Forensics (CFF) – State of Illinois, 2010
- Certified Patent Valuation Analyst (CPVA) – State of Illinois, 2011

Professional Associations and Awards

Member - National Association of Certified Valuators and Analysts (NACVA).

- Member of the Executive Advisory Board 2002-2016; Chairman 2005-2006
- Member of Executive Advisory Board (Vice President) 2008 - present
- Recipient of the *Outstanding Members Award* 1999
- Member of the Education Board 1999-2002
- Member of Professional Standards Board 1995-present; Chairman 2001-2004
- Member of NACVA's The Training and Development Team – Certification Program which develops and presents professional education courses on business valuations at training centers throughout the United States 1998-present
- Member of NACVA's Advanced Training and Development Team, 2004-present
- Recipient of the *Instructor of the Year* award 2002
- Multiple recipient of the *Instructor of Great Distinction* award
- Multiple recipient of the *Instructor of Exceptional Distinction* award
- Recipient of the Circle of Light award
- Recipient of the Tom Porter Lifetime Achievement award 2011

Member - Illinois Society of Certified Valuation Analysts

Member - American Institute of Certified Public Accountants

Member - Illinois CPA Society

Member - U.S.P.A.P. Task Force as a NACVA representative

Member - International Glossary of Valuation Terms (C.L.A.R.E.N.C.E.); a committee designed to establish an International Glossary of Business Valuation Terms to be used throughout the industry. The committee consists of representatives of the five largest valuation organizations.

Member - Appraisal Issues Task Force (A.I.T.F.)

Member – The North American Business Valuation Standards Council - Chairman 2006-2009

Cochair of NACVA's National Conference 2012

Biltmore Who's Who recognized top ten member in consulting 2010

Presentations on business valuations for the following organizations:

- National Association of Certified Valuators and Analysts (NACVA)
- Internal Revenue Service
- Illinois Society of Certified Valuation Analysts
- Chicago Bar Association
- Alliance of Mergers and Acquisition Advisor
- American Institute of Certified Public Accountants (AICPA)

Media

Interviewed on television programs "Ask the Expert", "Accountability" and "The Financial Advisor" as an expert on valuations of closely held businesses.

Coauthor of the book *Financial Valuation Applications and Models (second, third and fourth additions)*.

Instructor:

Contributing Author and instructor for NACVA certification courses on "Business Valuations: Fundamentals, Techniques & Theory", "Applications and Calculations of the Income and Asset Approaches", "Advanced Valuation and Case Study Workshop", "Understanding the Business Valuation

Standards", FT&T Accelerator Program and "Working Through the BV Standards Maze" in the following cities 1998 - present:

Chicago, IL • Washington D.C. • Boston, MA • Cincinnati, OH • Phoenix, AZ • Las Vegas, NV • New Orleans, LA • Ft. Lauderdale, FL • Tampa, FL • Columbus, OH • Salt Lake City, UT • Houston, TX • Baltimore, MD • Harrisburg, PA • Miami, FL • Atlanta, GA • Indianapolis, IN • Denver, CO • Rocky Hill, CT • Nashville, TN • New York, New York • San Diego, CA • India