

Michael P. Bankus, CVA, MBA, AFSB
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Pronounced, "Gor-E-ahh-No", a village in Abruzzo, L'Aquila, Italy

Certified Valuation Analyst® (CVA®)

We Determine, Defend, and Maximize Company Value™

We confidently advise our clients on these issues:

- An opportunity arises to **sell or merge** the business.
- They are faced with **transitioning** the business to family members or other partners.
- They are **looking to expand** the business and need to secure capital.
- They are **taking on new partners** and need to determine buy-in price.
- They are reaching retirement and considering an **exit strategy**.
- Business partners or shareholders are exiting, requiring the business to be **divided or dissolved**.
- They are embroiled in **financial litigation**.
- They want to focus energies to **grow company value**.

Credibility Matters

NACVA's* globally recognized Certified Valuation Analyst (CVA) designation is the most widely recognized business valuation credential and the *only* business valuation credential accredited by the National Commission for Certifying Agencies® (NCCA®) and the American National Standards Institute (ANSI).

* National Association of Certified Valuators and Analysts, Member #15824
Tri-Annual Recertification Good Through January 2023

Valuation Specialties & Background

- (A) Valuation of businesses under \$500 million in value
- (B) Valuation of alternate equities: Preferred Stock, Restricted Stock, Nonvoting, etc.
- (C) Fair Value Reporting [Options, Stock-Based Compensation, Purchase Price Allocation]
- (D) Complex Financial Instruments [embedded calls and puts; convertible debt]
- (E) Many Industries: manufacturing, retail, professional services, construction, metals

Corporate Finance Experience

- (A) The Bank of New York Mellon Corporation (July 2010-2012)
- (B) PNC Financial Services Group (2001-June 2010)
- (C) CenitMark, America's Largest Roofing Co., \$500 million Sales (1998-2000)
- (D) United State Fidelity & Guaranty Co. (acquired by St. Paul Travelers) (1987-1997)

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(E) Rite Aid Drugstores Corporate Headquarters (1985-1986)

Valuation Experience & Credentials

- (A) Principal Member, Goriano Experts & Advisors (2012)
- (B) Mergers & Acquisitions: PNC Financial, CentiMark Roofing
- (C) Certified Valuation Analyst (CVA) (2004)

Triannual Recertification good through December 31, 2022

Education and Other Professional Credentials

- (A) MBA, Katz Graduate School of Business, University of Pittsburgh (1998)
- (B) Bachelor of Science, Economics, Penn State University (1985)
- (A) Associate in Fidelity & Surety Bonding (AFSB), Insurance Institute of America (1994)

References Upon Request