

MACK

BUSINESS
APPRAISALS
L L C



John G. Mack, ASA, MCBA, ABAR

Mack Business Appraisals, LLC

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Professional Experience and Education

John G. Mack, ASA, MCBA, ABAR, is the managing member of Mack Business Appraisals, LLC. He is a 1993 graduate of the University of Iowa with a Bachelor's degree in Finance from the College of Business Administration.

Mr. Mack has over 24 years of full-time business valuation experience and is a specialist in business appraisals for gift tax, estate tax and income tax purposes. He provides business valuation services to clients for many purposes including, but not limited to: gift tax and estate tax filings, ESOPs, Small Business Administration (SBA) funding, merger/acquisitions, buy/sell agreements, S-corporation election, stock option granting and management planning. Mr. Mack's valuation practice is a national practice as he regularly provides business valuation services to companies located all across the United States.

Mr. Mack has extensive experience in valuing family limited partnerships (FLP's) and limited liability companies (LLC's) for gift and estate tax purposes. He has also received specialized ESOP valuation training offered by both the American Society of Appraisers and the Institute of Business Appraisers and has significant experience in valuing companies for ESOP transactional and ESOP administration purposes.

Mr. Mack has valued businesses in virtually every industry. Companies and/or industries that he has extensive experience in include, but are not limited to:

- Manufacturing
- Printing and Publications
- Restaurants
- Banking
- Automobile Dealerships
- Auto Repair / Auto Parts Supplier
- Employee Leasing Companies / PEO's
- Professional Practices (Accounting / Law)
- Dental / Medical Practices
- Insurance
- Retail Businesses (in General)
- Trucking and Transportation
- Convenience Stores
- Computer / Other Hi-Tech Companies
- Wholesale / Distribution
- Construction (General and Subspecialties)

Professional Designations

Accredited Senior Appraiser (ASA), American Society of Appraisers, Business Valuation Discipline.

Master Certified Business Appraiser (MCBA), The Institute of Business Appraisers.

Accredited in Business Appraisal Review (ABAR), National Association of Certified Valuation Analysts.

Employment

2004- Current:

Managing Member, Mack Business Appraisals, LLC
Peoria, Arizona

2001-2004:

Shareholder, Pankow, Mack & Company, P.C. Business Appraisers
Phoenix, Arizona

1999-2001:

Director of Business Valuation Services, Crowe Thomas Group
Bettendorf, Iowa

1994-1999:

Senior Consultant, RSM McGladrey/McGladrey & Pullen, LLP
Davenport, Iowa

Professional Societies and Affiliations

American Society of Appraisers (ASA)
The Institute of Business Appraisers (IBA)
Arizona Society of Certified Public Accountants (ASCPA)
The ESOP Association
National Center for Employee Ownership (NCEO)

Positions Served, Teaching and Other Volunteer Activities

Arizona Society of Certified Public Accountants

Member, 2002-2004 Business Valuation & Litigation Services Steering Committee
Member 2002, 2004 Business Valuation Conference Planning Task Force
Chairman, 2003 Business Valuation Conference Planning Task Force

American Society of Appraisers

Member, Business Valuation Education Subcommittee
Examination Developer, Business Valuation Education Subcommittee

Other Organizations

Scottsdale Young Estate Planners
Phoenix Zoo Planned Giving Advisory Committee
Live Fit With Lupus

Instructor/Speaking Engagements

Scott County Bar Association
McGladrey & Pullen Annual Advanced Business Valuation Conference
Maricopa County Bar Association
Rowland & Carmichael Educational Conference
Scottsdale Young Estate Planners Seminar
Colorado Association of Business Intermediaries (CABI)
Exchange Bank – Using the SBA to Finance Ownership Transfers