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MackBusinessAppraisals.com

**John G. Mack, ASA, MCBA, ABAR**  
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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 30 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

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