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# Transaction Opinion and Advisory Practice Leadership

## **Kevin R. Hanson**

*Principal, Financial Valuation and Consulting*

Mr. Hanson is the firm's National Transaction Opinion and Advisory Practice Leader. He delivers Fairness and Solvency Opinions for public and private company transactions and leads complicated, multidisciplinary valuation assignments. He is an experienced financial advisor and strategic consultant relative to mergers, acquisitions, divestitures, financings, tax and financial reporting. Mr. Hanson previously was Vice President of Financial Services for Valuation Research Corp. and a Research Analyst with Robert W. Baird & Co., Inc.

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## **John J. Ryan, ASA**

*Senior Vice President, Financial Valuation and Consulting*

Mr. Ryan has been actively involved in financial valuation for over twenty-five years including delivering Fairness and Solvency Opinions for public and private corporations and ESOP formations. Prior to joining Marshall & Stevens, Mr. Ryan held senior positions with several nationally recognized valuation firms including BDO Seidman, Deloitte & Touche and Arthur D. Little Valuation. Mr. Ryan has testified as a valuation expert in arbitration hearings and before state boards.

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Mr. Tompkins consults on Fairness and Solvency Opinions. He has structured mergers, acquisitions, divestitures and recapitalizations as a corporate officer and board member of several publicly traded entities. He also served as an advisor to numerous corporations while a partner with the law firm of Gibson Dunn & Crutcher. Mr. Tompkins' recently served as President and a Director of Craig Corp., Vice Chairman of Citadel Holding Corp., Vice Chairman and Director of Business Affairs for Reading International, Inc. and Chairman of the Audit Committee and Director of G&L Realty Group.

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## **Mark W. Santarsiero, CPA**

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Mr. Santarsiero led the management buyout for Marshall & Stevens in 1992 and has been the firm's President and CEO since 2000. He previously was Marshall & Stevens' Chief Financial Officer, its National Financial Valuation and Consulting Practice Leader, and a corporate controller for various subsidiaries of SGS, the publicly-traded, Swiss, former parent company of Marshall & Stevens. In this capacity, he was involved in numerous merger and acquisition transactions, including prospect identification, due diligence, negotiations and post-transaction integration.

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## Transaction Opinion and Advisory Practice Specialists

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A specialist in the area of healthcare and senior living, Mr. Louis' experience includes the valuation of businesses and real property interests for transactions. Mr. Louis has prepared reports for numerous courts and boards and has testified as an expert witness before courts and boards in Missouri, Illinois, Ohio and Federal Bankruptcy Court.

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Mr. Yorey leads real estate portfolio valuation assignments for a variety of property types relative to transactions, FIRPTA and financings. His valuation and consulting experience includes investment-grade properties in the local, national and international markets for numerous Fortune 500 companies.

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### Alfred M. King, CMA

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Mr. King's areas of expertise include the valuation of intangible/intellectual assets and businesses and valuation issues relative to solvency, reasonable equivalents, domestic and international taxes, and financial reporting. He has served as an expert witness before the Internal Revenue Service and various Federal and State Courts. Mr. King has authored nine books and numerous articles on valuation and has served on valuation committees for the Securities and Exchange Commission (SEC) and Financial Accounting Standards Board (FASB).

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