

## S. G. BROOKE TUCKER, ASA

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### **BUSINESS VALUATION EXPERIENCE**

Mr. Tucker has managed over 400 valuation engagements since 1995, including business valuations for business acquisition and divestiture, estate and gift tax planning, ESOPs, complex estate freezes, buy-sell agreements and litigation matters.

### **MERGERS AND ACQUISITIONS EXPERIENCE**

Mr. Tucker has provided financial advisory and consulting services in over 100 M&A and private placement transactions since 1990. He is highly experienced in the placement of senior debt, mezzanine, and equity financing in support of transactions.

### **PROFESSIONAL BACKGROUND**

Mr. Tucker has 30 years of financial experience, including asset-based lending, business valuation, debt restructuring, debt and equity placements, venture capital and financial and transaction advisory in mergers and acquisitions. At American Express Tax and Business Services, Mr. Tucker was a member of the National Business Valuation Committee and was the Business Valuation Practice Leader for the Baltimore/Washington offices.

Mr. Tucker was the founder of the Corporate Finance (1990), Banking Services (1992) and Business Valuation (1995) Practice Groups for Walpert, Smullian & Blumenthal, P.A. (predecessor to American Express) in the Baltimore offices. He has been called upon to provide expert witness testimony in financial and business valuation matters.

### **PROFESSIONAL DESIGNATIONS AND ASSOCIATIONS**

Accredited Senior Appraiser, American Society of Appraisers  
Maryland Chapter, Association for Corporate Growth  
Baltimore Estate Planning Council

### **PRIOR EMPLOYMENT**

American Express Tax and Business Services	1997-2004
Walpert, Smullian & Blumenthal, P.A.	1990-1997
Signet Banking Corporation	1986-1990
Union Trust Company	1980-1986
Commercial Credit Business Loans	1977-1980
First Pennsylvania Bank	1974-1977

### **EDUCATION**

Bachelor of Business Administration – Roanoke College (1974)  
Certified Financial Planner (1990-1994)  
American Society of Appraisers Foundation Courses BV201-204 and USPAP

### **PUBLICATIONS/PRESENTATIONS**

- *Growth Through Acquisitions* – February 2006
- *Management Buy-Outs – Financing the Sale* – January 2006

- Differences Between Strategic and Financial Buyers – December 2005
- What Every CEO Needs To Know About ESOP Financing – June 2005
- Mezzanine Financing – Versatile Debt and Equity – March 2005
- Medical Practice Valuation Metrics – National Association for Ambulatory Care
- Corporate Finance – Mergers and Acquisitions University of Baltimore Merrick School of Business 1999-2004
- Wealth Strategies: Personal and Business Financial Planning – Home Health Conference 2002 and 2003
- Corporate Financial Strategy – Quarterly Newsletter
- Mergers, Acquisitions, and ESOPs – July 2003
- Home Health: A Consolidating Industry – April 2003
- Valuing Auto Dealerships – March 2003
- Valuation Metrics in Today's Economy – October 2002
- Selling in Today's Turbulent Environment – December 2002
- Mezzanine Financing II – July 2002
- 12 Step Method – February 2002