

### **Business Valuation Experience**

Ms. Meltzer has been providing business valuation services since 2000. She has been involved with business valuations for business acquisition and divestiture, estate and gift tax planning, ESOPs, complex estate freezes, and buy-sell agreements.

### **Financial and Operating Consulting Experience**

Providing financial and operating consulting services for the last 15 years of her career, Ms. Meltzer's work includes financial forecasts and projections, budgeting, feasibility studies, and offering memoranda. While she worked in many industries, she specialized in healthcare. She is a Medicare expert, primarily within the long term care industry and has a comprehensive understanding of federal regulations, cost reporting and payment systems.

### **Professional Background**

Ms. Meltzer has over 15 years of accounting, consulting, and valuation experience. At The Baker-Meekins Company, she was involved in many business valuations for operating entities as well as holding companies. At American Express Tax and Business Services and its predecessor firm, Wolpoff and Company, Ms. Meltzer was a member of both the Corporate Finance team and the Healthcare Team. Within Corporate Finance, she worked on valuations, forecasts and offering memoranda. Besides her work as the Healthcare Team's Medicare expert, she was very involved in the Certificate of Need process for many long term care facilities in the early 1990s and was a leading driver of the marketing efforts of the team during her tenure there.

### **Professional Designations and Associations**

Certified Public Accountant – 1990  
Accredited in Business Valuations – 2005  
American Institute of Certified Public Accountants  
Baltimore Estate Planning Council – Board Member

### **Education**

University of Maryland – BS in Accounting – 1990

### **Professional Experience**

Tucker & Meltzer, LLC, 2006 – Present  
Sole Practitioner - BV & Financial Consultant, August 2005 – April 2006  
The Baker Meekins Company, February, 2005 – August, 2005  
American Express Tax and Business Services, 1998 – 2005  
Wolpoff and Company, 1990 – 1998