

## Valuation Excellence since 1932

Valuation is a quantitative and qualitative analysis relied upon by key decision makers to help them make educated business decisions and fulfill their fiduciary responsibilities to shareholders.

Established in 1932, Marshall & Stevens serves public and private companies, business owners, investors, boards, and trusted advisors with **planning, due diligence, execution, and reporting of important transactions.**

Most of our assignments are referred to us by legal, accounting, and transaction advisors, and past clients who respect the quality of our work and who rely upon our expertise and dedication to customer service.

Our team includes professionals with a **great diversity of industry experiences and backgrounds.** Some spent years in the valuation practices of “Big 4” or other public accounting firms focused on financial reporting, while others worked at firms focused on estate and gift tax analyses, and transaction advisory.

We have staff who spent time specializing in valuations of private equity investments and funds, and others who have great experience in energy, entertainment, healthcare, infrastructure, technology, and real estate assets, facilities, and enterprises. Some were employed at construction and project development companies, financial institutions, and large public corporations before joining Marshall & Stevens. **We bring these talents and experiences to bear for the benefit of our clients.**

### We Assist Clients with Valuations for

- Mergers, Acquisitions & Divestitures, Restructurings & Recapitalizations, and Succession Planning
  - Fairness Opinions and Solvency Opinions
  - Financial Reporting (US GAAP & IFRS)
  - SPAC and IPO Readiness
  - Tax Planning and Reporting
  - Transaction Advisory and Due Diligence
- Debt and Equity Financing
- Tax Planning & Reporting
  - Corporate Tax Restructuring
  - Estate and Gift
  - Equity as Compensation (IRC 409A)
- Compliance: ESOP, Healthcare, Private Equity
- Insurance Placement
- Dispute Resolution & Litigation Support



marshall

stevens

Valuation Excellence since 1932

Businesses

Intangible Assets

Machinery & Equipment

Real Estate

Fairness & Solvency Opinions

## New York



**John Agogliati, CFA, ASA**  
Senior Managing Director  
Transaction Advisory Services  
212.575.3114  
jagogliati@marshall-stevens.com



**Molly Linell**  
Business Development Associate  
203.984.9983  
mlinell@marshall-stevens.com



**Caroline Burnham**  
Director  
Business Development  
212.897.9477  
cburnham@marshall-stevens.com



**Simon Koo, CFA**  
Director  
Financial Valuation and Consulting  
646.438.8071  
skoo@marshall-stevens.com



**Patrick Craig, MAI, MRICS**  
Principal, National Practice Leader  
Real Estate Valuation  
212.897.9481  
ptcraig@marshall-stevens.com



**Ellie Tinoco**  
Managing Director  
Financial Valuation and Consulting  
212.575.2488  
etinoco@marshall-stevens.com



**Anthony Festa, ASA**  
National Practice Leader  
Machinery & Equipment  
201.803.0702  
afesta@marshall-stevens.com



**David Gaynor, ASA, CEIV**  
Managing Director  
Healthcare and Financial Valuation  
212.575.2298  
dgaynor@marshall-stevens.com



**John Geraghty**  
Managing Director  
Energy & Infrastructure  
212.897.9482  
jgeraghty@marshall-stevens.com



**Catherine Gu, MAI**  
Senior Director  
Real Estate Valuation  
646.438.7602  
cgu@marshall-stevens.com

Each Marshall & Stevens' assignment is staffed with the **best people for the engagement**, considering regional, technical and industry experience, relationships with parties to the transaction, and the ability to meet client deadlines.

Our **financial, machinery & equipment, and real estate valuation specialists** collaborate on multidisciplinary assignments to provide a unified deliverable.

Marshall & Stevens has offices in major cities across the US and staff outside of those offices. While most of our work is domestic, we serve international and domestic clients including foreign assets and enterprises.

Our **goals** are to always provide thoughtful, independent analyses that meet industry and regulatory standards through an efficient process and with a high level of customer service.