

## PROFESSIONAL QUALIFICATIONS

### **ANDREW M. WILUSZ, ASA**

- PRESENT POSITION:** Andrew Wilusz is a senior financial analyst at Value Management Inc. and is its Director of Mergers and Acquisitions. As a senior financial analyst, he is responsible for providing research and performing financial and economic analyses for the valuation of closely held enterprises, professional practices and publicly traded securities. Mr. Wilusz also serves as a financial advisor in the merger & acquisition of privately held businesses. He initiates transactions and provides research and analyses used to facilitate the purchase and sale of business enterprises.
- EXPERIENCE:** Mr. Wilusz has been actively engaged in the appraisal profession since 1991. He has specialized in research and analyses relating to the valuation of privately held companies. He has prepared valuation reports for various purposes, including: Employee Stock Ownership Plans (ESOPs), estate planning, estate and gift tax, marital dissolutions, mergers and acquisitions, recapitalizations, dissenting stockholders' actions, litigation support and fairness opinions. Mr. Wilusz has initiated and negotiated the purchase and sale of privately held companies.
- EMPLOYMENT:** Prior to joining Value Management Inc., Mr. Wilusz taught French for the secondary school system of the Archdiocese of Philadelphia.
- EDUCATION:** Mr. Wilusz was awarded a Fellowship to do Licentiate studies in Philosophy at the Catholic University of Leuven, in Leuven, Belgium. He received a Bachelor of Arts degree in Philosophy with a dual major in Finance (presented Cum Laude) from LaSalle University.
- PROFESSIONAL SOCIETIES:** American Society of Appraisers (Senior Member - Business Valuation); Vice-President of Philadelphia Chapter of ASA; Member and Vice-President of the Philadelphia Estate Planning Council, Past Chair of its Ethics Committee, Chair of its Programs Committee, Winner of 2005 Mordecai Gerson Meritorious Service Award; Past President of the Montgomery County Estate Planning Council; Actively participates in regional ESOP Association meetings.
- SPEAKING ENGAGEMENTS:** Mr. Wilusz has lectured on business valuations, mergers & acquisitions, or the topic of ethics for estate planning professionals before numerous professional organizations, including the PBI, the ESOP Association, the SFSP, and various estate planning councils.