

Art of Business Valuation

HARVEST BUSINESS LLC

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Art of Business Valuation provides business valuation for planning and compliance matters such as Estate and Gift Tax, ESOP, and 409(a) across all industries. Art has significant experience valuing companies in industries including healthcare, financial services, fashion, manufacturing, distribution, construction, and professional practices.

SENIOR LEADERSHIP



Gregory R. Caruso, JD, CPA, ABV, CVA *Managing Member*

Experienced JD, CPA, ABV, and CVA with a focus on Estate and Gift Tax and ESOP Business Valuation. Proven expertise, book published by Wiley, Instructor for the NACVA, presenter for Business Valuation Resources and others. 20+ years preparing and reviewing business valuations.

Education and Licenses

- Licensed CPA and Attorney in Maryland
- Certified Valuation Analyst (CVA)
- Accredited in Business Valuation by the AICPA (ABV)

Associations

- National Association of Certified Valuators and Analysts (NACVA), Served on the Ethics Committee, Past President, DC / Maryland Chapter NACVA, Past President, New Jersey Chapter NACVA
- ESOP Association, NCEO, Attorney – CPA Association, AICPA / FVS Valuation Services, M&A Source, XPX – Philadelphia

Book & Webinar Editor for NACVA

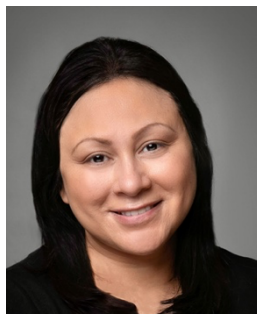
- Author of "The Art of Business Valuation, How to Value a Small Business," Wiley, 2020
 - Editor in Chief and Moderator, "Around the Valuation World," a monthly two-hour webinar based update of current valuation issues, NACVA from 2016 through 2021
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Rakshit Verma, ASA, ABV *Director*

Rakshit's experience includes providing business valuation consulting services for the purposes of financial reporting and tax compliance, shareholder disputes, mergers and acquisitions, marital dissolution, ESOPs, SBA, estate and gift tax planning, and other business matters.

- With 12+ years of experience, Rakshit has extensively worked on complex financial modelling, including option pricing models, and binomial lattice models. His work has been audited by several international and regional accounting firms.
 - Stock Option Valuations (409a) – completed over 350 valuations from Seed to IPO stage.
 - Mr. Verma is Accredited Senior Appraiser ("ASA") by the American Society of Appraisers along with Accredited in Business Valuation ("ABV") by American Institute of Certified Public Accountants.
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Carol Villa *Junior Valuator*

Carol is a graduate of the University of Texas at San Antonio with a B.A. in Communication, Magna Cum Laude. She is rapidly gaining the skills to obtain her first business valuation certification. Carol manages the early stage of the valuation including document collection, therefore it's likely you will get to know Carol. Prior to Art, she worked in the administrative and accounting fields. Her strengths include organization and communication, which are key components in a successful business valuation.