

Michael S. Strelka, CPA, CVA

Curriculum Vitae

Current Positions:

Principal, Arlington Valuations, Inc.; practice limited to valuation & litigation consulting
Over twenty years' experience in performing business valuations

Prior Experience:

Steinberg Advisors, Ltd./Robinson, Reinglass & Panos, Ltd., Certified Public Accountants, 11/02-8/12

McLean, Kohn & Debes Ltd., Certified Public Accountants, audit & tax manager, 11/82-8/02
Ten years experience in performing business valuations.

New Orleans Commodity Exchange, Director of Compliance; 4/81-7/82

Oakley, Gethman & Ostrand, CPA's, senior auditor; 9/78-4/81

Chicago Mercantile Exchange, Acting Director of Audits; 3/73-9/78

Representative Companies Valued:

Specialty concrete construction contractor, \$11M sales

Carpentry contractor, \$12M sales

Retail flooring and installation, \$6M sales

Dentist, \$520K sales

Residential roofing contractor, \$4M sales

Civil engineering company, \$20M sales

Radiology group, \$1.7M sales

Wine and spirits retailer, \$7M sales

Digital control manufacturer, \$3.5M sales

Auto parts retailer, \$3M sales

Various family limited partnerships

Education:

Western Illinois University, Bach. Bus., Accounting, 1973

Certified Public Accountant, State of Illinois, 1976

DePaul University, graduate studies in taxation, 1977-78

Certified Valuation Analyst, 2001

130 hours of Continuing Professional Education in valuation subjects

Professional Associations:

American Institute of Certified Public Accountants

Illinois Society of Certified Public Accountants

National Association of Certified Valuators & Analysts (the CVA credential is accredited by the National Commission for Certifying Agencies)