Professional Biography
&
Curriculum Vitae

Sam G. Torolopoulos, CPA-ABV, ASA
President
ATI Capital Group, Inc.

Sam G. Torolopoulos, CPA-ABV, ASA has been active in the field of Financial Consulting, Executive Compensation Planning, and Business Valuation related activities for over 23 years. He has completed valuations in many different industries for a variety of purposes including:

Federal Estate & Gift Taxes
Divorce Cases
ESOP Feasibility
Employee Stock Ownership Plans
Mergers, Acquisitions & Dissolutions
Buy/Sell Agreements
Lost Profit & Damage Cases

Sam G. Torolopoulos was active in the accounting field for 15 years prior to joining ATI Capital Group, Inc. ("ATICG") in August of 2000. As President of ATICG, Mr. Torolopoulos oversees the firm's daily operations and valuation engagements, which are in full compliance with The Uniform Standards of Professional Appraisal Practice, Rev. Rul. 59-60 and all subsequent rulings, DOL proposed regulations relating to ESOP's, Section 20.2031 of the Estate Tax Regulation, Section 25.2512-1 of the Gift Tax Regulations and current case law. For executive compensation studies, reports are in compliance with IRC §162(a)(1), Treasury Regulations 1.162.7-10(T) and all regarded court cases. As a senior member of the American Society of Appraisers, Mr. Torolopoulos has earned the highest designation obtainable in his profession, Accredited Senior Appraiser (ASA), as offered by the American Society of Appraisers, Business Valuation discipline. As well, Sam has earned the designation of ABV, which is the highest business valuation designation offered by the American Institute of Certified Public Accountants.

Sam's valuation experience has included numerous industries, including (but not limited to) computer hardware & software, ISPs, cable television, heavy and light manufacturing, telecommunications, wholesale distributions, oil and gas services, aero-space related industries, citrus growers, automobile dealerships, Insurance and fidelity bond underwriters, retail, construction and real estate developers, book retailers, asset/estate planning, partnerships, Limited Liability Companies and wide range of service providers such as engineers, dental and medical professional practices.

EDUCATION

B.S., Accounting, 1985
B.S., Business Administration, 1985
Illinois State University

PROFESSIONAL MEMBERSHIPS

American Society of Appraisers, Business Valuation Section
American Institute of Certified Public Accountants –BV Division
American ESOP Association
National Center for Employee Ownership
Society of Financial Service Professionals
U.S. Chamber of Commerce

RECENT PUBLICATIONS

The Valuation of ESOP shares –Challenges and Opportunities; CPA Expert Fall 2005
Business Valuation Update; BV Resources; Pratt's Stats®; March 2006

LITIGATION SUPPORT

- **December 2004** in the Federal Court of the State of Louisiana. In the Matter of mediation between Stric-Lan Co, Inc.; Stric-Lan Company Profit Sharing Plan vs. The Stric-Lan Company Shareholders. Mediation: Yes, Trial: Pending.

- **August 2004** in the Federal Court of the State of Texas. In the Matter of Estate of Floyd vs U.S. Court of Federal Claims Docket Number 03-1336T. Deposition: Yes Testimony: No. Trial date set for June 2006. **Don Lan Esq. The Kroney, Mincey Law Firm, 12221 Merit Drive, Dallas Texas 75251. (972) 386-8500**

- **May 2003** in the District Court of Tarrant County, Texas, 342nd Judicial District, Cause #342-198563-03, In the Matter of Blaine Porter vs. Complex Property Advisors Corporation. *Issue of Litigation: Shareholder Derivative Action*: Deposition Yes: Hearing Testimony: Case settled November 2004, **Robert H. Osburn, Esq. Robert Osburn P.C.; 800 Preston Commons West, Dallas, TX 75225-6332; (214) 696-3200**

- **January 2003** in the District Court of Tarrant County, Texas, 325 Judicial District, Cause #325-310436-00 In the Matter of Sherry Fischer vs. Charles Kennedy Fischer Jr., et al. *Issue of Litigation: Family Law Case* Deposition: No Testimony: No **Jim Barlow, Esq.; Barlow, Garsek & Bowers; Landers Point Office Bldg.; 3815 Lisbon Street; Fort Worth, TX 76107; (817) 731-4500**

Selected Lectures and Presentations
2003 to Present

DATE	SPONSOR	LOCATION	TIME	TOPIC
January 2008	Alliance for Corporate Wealth	Las Vegas, NV	1.5 hrs.	Internal Strategies for Growth and Internal Strategies for Transfer
January 2008	Alliance of Merger & Acquisition Advisors	Las Vegas, NV	1 hr.	Valuation Issues with an ESOP
October 2007	AMSI	Minneapolis, MN	2hrs	Business Valuation and Business Transfer Channels
May 2007	NAIFA	Lafayette, LA	1hr.	Business Transfer Channels
January 2007	Alliance of Merger and Acquisition Advisors	Las Vegas, NV	1 hr.	Buying or Selling an ESOP Company
October 2006	Society of Financial Service Providers	Palm Springs, CA	2 hrs.	Main Stage panel presentation on advanced Estate Planning – Privately Held Business Owners
May 2006	NAIFA	Grand Prairie, TX	1 hr. each	Business Valuation Buy-Sell Agreements
December 2005	Alliance for Corporate Wealth	Chicago, IL	1.5 Hrs.	Internal Transfers options for the Privately Held Business owner
May 2005	Alliance for Corporate Wealth	Chicago, IL	2 hrs. each	Business Valuation – Understanding the Nuts & Bolts Advanced ESOP Strategies – Combining Income & Estate Tax Planning
May 2005	Advanced Marketing Success Institute - Prudential	Chicago, IL	2 hrs. each	Business Valuation – Understanding the Nuts & Bolts Advanced ESOP Strategies – Combining Income & Estate Tax Planning
May 2005	The Wealth Counsel	Scottsdale, AZ	1.5 hr.	Working in an Inter-Disciplinary Practice
May 2005	NAIFA	Grand Prairie, TX	1 hr. each	Buy-Sell Agreements ESOPs
November 2004	Prudential	Dallas TX	4.0 hrs	Business Transition Strategies Buy-Sell Agreements, FLP, ESOP
August 2004	The Texas (Legal) Forum	Austin, TX	2.0 hrs	Buy-Sell Agreements Drafting, Tax and Valuation Considerations
July 2004		Denver, CO.	2.0 hrs	Buy-Sell Agreements Drafting, Tax and Valuation Considerations
May 2004	Prudential Capital	San Francisco, CA	3.0 hrs	Corporate Finance: 2004 Trends and Techniques.
April 2004	The Wealth Counsel	Las Vegas, NV	3.0 hrs	Advanced Estate Planning Techniques, FLP Case Update, ESOP Update, and Combination Planning with ESOPs.
April 2004	Prudential Financial	Las Vegas, NV	1.5 hrs	Introduction to Corporate Finance –Understanding the needs of Privately held Corporations.
April 2004	The Wealth Counsel	Las Vegas, NV	3.0 hrs	Advanced Corporate Transition Strategies in Estate Planning With ESOPs.
March 2004	Alliance Management Partners, LLC.	U.S. Virgin Islands	2.0 hrs	Executive Compensation Planning -Complying with IRC §162(a)(1).

DATE	SPONSOR	LOCATION	TIME	TOPIC
March 2004	The Texas (Legal) Forum	Austin, TX	8.0 hrs	Advanced Estate Planning Techniques, FLP Case Update, ESOP Update, and Combination Planning with ESOPs.
October 2003	*The National Association of Family Wealth Counselors	Las Vegas, NV	2.0 hrs	Estate Planning and FLP Structuring after Strangi.
September 2003	Prudential	Minneapolis, MN Chicago, IL	8.0 hrs	Advanced Corporate Transition Strategies through ESOPs, CRTs, and FLPs.
August 2003	Prudential	Waikola, HI	1.5 hrs	Basic Corporate Transition Strategies with ESOPs.
August 2003	Prudential	Irving, TX	8.0 hrs	Advanced Corporate Transition Strategies through ESOPs, CRTs, and FLPs.
July 2003	Prudential	Chicago, IL Atlanta, GA Dallas, TX Manhattan Beach, CA Newark, NJ	8.0 hrs	Advanced Corporate Transition Strategies through ESOPs, CRTs, and FLPs.

*** Co-presented with Bruce Abernethy, Jr., Attorney at Law**