



ROSEN, SAPPERSTEIN & FRIEDLANDER, CHARTERED
Business Consultants & Certified Public Accountants



Ronald H. Pachino, CPA/ABV/CFF, MBA

Rosen, Sapperstein & Friedlander, Chartered
300 Red Brook Blvd, Suite 200 • Owings Mills, MD 21117
ronaldp@rsfchart.com • (410) 581- 0800 x 112 • (301) 470-7476 x 112

Summary of Qualifications

Ronald H. Pachino, CPA/ABV/CFF, MBA is the Director of Valuation and Forensic Services for Rosen, Sapperstein & Friedlander, Chartered, a certified public accounting and management consulting firm. Since 1984, Mr. Pachino has provided expert guidance of litigation support services to the region's leading attorneys, their clients and area corporations. Mr. Pachino's responsibilities include valuations of closely held companies, forensic accounting services, strategic business planning, succession planning, business consulting, mergers and acquisitions, business loss computations, capital formation, auditing, accounting and tax compliance services.

Concentration

Mr. Pachino's primary area of expertise is in forensic accounting and in the valuation of closely held companies. Mr. Pachino performs the following litigation support services: Expert testimony, forensic accounting and business valuation.

Mr. Pachino has provided litigation support in the following types of cases: Civil litigation, family law, bankruptcy, estate and gift tax, mergers and acquisitions, dissenting shareholder cases, economic losses, and international mediation.

Mr. Pachino has prepared and/or supervised in excess of 200 business valuations and has testified in court cases, hearings, mediation and depositions involving forensic accounting, valuation of closely held businesses and fractional interests of non-marketable securities and tax matters. He has been admitted as an expert witness in several courts involving, forensic accounting, business acquisitions, business valuations, bankruptcies and tax matters.

Mr. Pachino has extensive experience in the following industries: commercial construction, residential construction, development, distribution, retail, hospitality and services.

Education

Mr. Pachino received his undergraduate degree from the Towson State University and his Masters in Business Administration from Loyola College in Maryland. His continuing education includes various courses and lectures offered by the American Society of Appraisers, the Institute of Business Appraisers, The National Association of Certified Valuation Analysts, the American Institute of Certified Public Accountants, SEAK, Inc., The Association of Certified Fraud Examiners and others.

Mr. Pachino has earned the designation Accredited in Business Valuation from the American Institute of Certified Public Accountants. The ABV designation is only awarded to an elite group of individuals that must first meet stringent requirements in order to qualify for the certification program. This special professional certification allows these individuals to prepare valuations establishing a value of an entire or fractional interest in a business enterprise utilizing their special education, training and market knowledge.

Mr. Pachino has earned the designation Certified Financial Forensics from the American Institute of Certified Public Accountants. The CFF designation is only awarded to an elite group of individuals that must first meet stringent requirements in order to qualify for the certification program. This special professional certification demonstrates the practitioner's commitment to continuously improving forensic accounting skills and expertise.

Affiliations

Mr. Pachino is a member of the American Institute of Certified Public Accountants, the Maryland Association of Certified Public Accountants and the Association of Certified Fraud Examiners.

Speaking Engagements & Publications

Mr. Pachino has lectured to business appraisers, certified public accountants, bankers, attorneys, insurance agents and security advisors on a variety of business valuation topics.

Mr. Pachino has taught accounting and finance courses for the Baltimore City Community College.

Prior Cases as Expert Witness

- Adkins Limited Partnership v. O Street Roadside, LLC et al.
- Byrne Fence Company v. Towson Ford
- King Construction, Inc. v. 1700 Nursery Road, LLC
- Glacier Partitions and Ceilings, Inc. d/b/a Deer Creek Archery v. Donald Edwards and Clyde Hall, et al.
- Werner Heierli, et al. v. Contech Construction Products, Inc., et al.
- Travelers Insurance v. L.M. Sandler & Sons, Inc