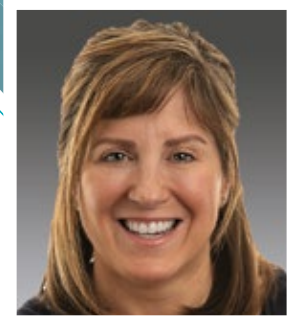


PATRICE RADOGNA, ASA, CPA*, ABAR

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As the co-leader of Marcum's national employee stock ownership plan (ESOP) practice, Patrice specializes in advising middle-market companies on ESOP sale transactions, fairness opinions and other consulting advisory services. Patrice serves as a trusted advisor to a diverse range of middle-market companies nationwide delivering strategic consultation. Patrice has been instrumental in completing numerous transactions each year and, under her leadership, provides annual valuation updates to ESOP Trustees with existing ESOP clients. Her prior career experience also includes providing fiduciary services for ESOP companies, including assisting in buy transactions from existing shareholders.

Prior to her current role Ms. Radogna spent 20 years building a diversified valuation practice in one of the leading independent national valuation firms in the U.S., with a focus in the areas of ESOP (buy-side and sell-side valuation services), gift and estate, M&A and shareholder consulting services. Prior to appraising privately-held businesses, Patrice spent three years as a financial underwriter for a surety company, working with contractors in New York City.

Ms. Radogna earned a B.S. in finance from Boston College. She subsequently received a Certificate of Accounting from New York University Leonard N. Stern School of Business and is licensed as a Certified Public Accountant. She is also an accredited senior appraiser and holds the ABAR (Accredited in Business Appraisal Review) designation.

Patrice speaks at national ESOP conferences on ESOP-related topics and regularly publishes for both Marcum newsletters and outside publications. Patrice also provides educational seminars for Marcum's ESOP partners and for business owners contemplating an ownership transition event.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
American Society of Appraisers (ASA)
National Association of Certified Valuators and Analysts (NACVA)
The ESOP Association
National Center for Employee Ownership
Appalachia Service Project

Articles & Presentations

ESOP Companies in COVID-19 Environment and Issues Pertaining to Turnaround and Restructuring, May 2020
ESOP Valuations in COVID-19 Environment; and Issues Pertaining to Interim Valuations, Marcum LLP, April 2020
Forecasting for ESOP Valuations in Uncertain Times, NECO 2020 Virtual Annual Meeting, April 2020
ESOPs: An Exit Strategy for Construction Companies, Presentation at the Marcum Construction Summit (Midwest Summit in May 2019; New England Summit in September 2019 and California and Tennessee Summits in October 2019)
ESOP As Key Considerations for a Second Stage ESOP Transaction, The New England Chapter of the ESOP Association Fall Conference, Springfield, MA, October 2019
ESOPs: An Exit Strategy for Construction Companies, 2019 California Marcum

**Licensed by the State of New Hampshire*

EXPERTISE

- Employee Stock Ownership Plans
- Business Valuation
- Litigation Support
- Construction expertise

EDUCATION

- Boston College
Bachelor of Science, Finance
- New York University,
Leonard N. Stern School
of Business, Certificate in
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Construction Summit, Costa Mesa, CA, October 2019
ESOPs: An Exit Strategy for Construction Companies, 2019 Midwest Marcum Construction Summit, Rosemont, IL, May 2019
What's The Difference – How Internal and External Trustees Do Their Jobs, National Center for Employee Ownership, Pittsburgh, PA, April 2019
Best Practices for Trustees (co-presented), ESOP Association, New England Chapter, Lowell, MA, March 2019
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Monitoring and/or Replacing Your Trustee (co-presented), National Center For Employee Ownership, Minneapolis, MN, April 2016
Tax Issues Arising in Valuations (co-presented), Business Valuation Resources, Webinar, April 2015
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