



**MICHAEL F. O'ROURKE, CPA CVA ABV**  
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**POSITION**

*President – The Business Valuation Group, LLC*

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**SUMMARY OF EXPERIENCE**

*Mike has performed the following types of valuation assignments: purchase/sale appraisals, gift tax appraisals, estate tax appraisals, ESOP appraisals, business and stock valuations, litigation support appraisals, merger and acquisition appraisals, eminent domain business valuation/damage appraisals, marital dissolution appraisals and appraisal review.*

*Mike has performed business and stock appraisals in the following industries: accounting, agricultural products, apparel, automotive dealerships, brokerage, distribution, fast food, food service, health care, insurance, internet providers, leasing, manufacturing, medical practices, printing, publishing, real estate holding companies, restaurant, retail grocery stores, retail chains, telecommunication, wholesaling.*

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**EDUCATION**

*Herbert H Lehman College of the City University of New York, Bachelor of Science, Accounting, 1979*

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**PROFESSIONAL MEMBERSHIPS**

*Certified Public Accountant  
State of New York, 1981  
State of Florida, 1990*

*National Institute of Certified Valuators and Analysts, Certified Valuation Analyst  
(Obtained CVA designation in 1996)*

*American Institute of Certified Public Accountants  
Accredited in Business Valuation (Obtained ABV designation 1998)*

*Florida Institute of Public Accountants  
Accounting Principles and Auditing Standards Committee, 1990-1995  
Chairman, 1994-1995*

*Member, Board of Directors, Miami-Downtown Chapter*

*New York State Society of Certified Public Accountants  
Accounting Standards Committee, 1986-1990*

**PUBLICATIONS /  
SEMINARS / LECTURES**

*Florida CPA Today, March 1994*  
*The Crucial Decision: Client Continuation*

*Florida CPA Today, October 1991*  
*Implications of SFAS 106 - Post employment Benefits Other than Pensions*

*University of Miami Accounting and Auditing Conference, 1993*

*Florida Institute of Certified Public Accountants Chapter*  
*Continuing Professional Education Seminars 1991-1995*

*FIU Masters of Business Administration in Taxation*  
*Estate and Wealth Transfer Course, June 2005*  
*Guest Lecturer - Business Valuation Basics*

*FICPA, Broward County Chapter, April 2005*  
*Professional Standards in the Litigation Support and Business Valuation Arena*

*Broward County Trial Lawyers Association, April 2005*  
*Business Damages in Personal Injury Cases*

*Tatum Partners, July 2003*  
*FASB 150 Update*

*Barren Silver Stevens Financial Advisors, June 2003*  
*History of Accounting Since You Took the CPA Exam*

*FIU Accounting Society, October 2001*  
*The Need for Audit Committees*

*FICPA, Dade County Chapter, April 2003*  
*Plan Your Corporate Divorce*

*FICPA, Dade County Chapter, April 2002*  
*Enron, The Profession and You*

*FICPA, Dade County Chapter, June 2012*  
*Accounting for Fraud – Do the Debits equal the Credits?*

*Alpha Kappa Psi, June 2001*  
*Securities Fraud via the Internet*

*FICPA Broward County Chapter, April 2001*  
*Accounting for and Auditing Derivatives*

*Florida Institute of Certified Public Accountants Southeast*  
*Regional Accounting Show*  
*Auditing Standards Update, 1995*

*American Society of Women Accountants*  
*Annual CPE Conference, 1994 and 1996*

*Cuban American Society of Certified Public Accountants*  
*Business Valuations and other topics*

*CPA Club of Greater Miami*  
*Annual CPE Conference and Monthly Chapter Meetings*  
*Guest speaker on various accounting topics*

*Alpha Kappa Psi, June 2000*  
*COSO Update 2000*

*Lorman Education Services*  
*Understanding Business Valuations-Just the Basics In Florida*

**BUSINESS AND  
COMMUNITY ACTIVITIES**

***American Lung Association of South Florida***

*South Area Advisory Board (2007–2013)*

*Planned Giving Advisory Board (2004–2013)*

***Florida Bar***

*Grievance Committee 17J Committee Member (2008 - 2012)*

*Grievance Committee 11M Committee Member (2016 - Present)*

***Planned Giving Council of Broward County***

*Member Board of Directors (1998-2000, 2004-2007) Treasurer*

*(2006-2007) Leave a Legacy Committee Founding Member*

***Tower Forum***

*Board of Directors (2005-2018)*

*President (2007-2008)*

***Haitian Neighborhood Center, Sant La***

*Board (2000-2004, 2008-2009)*

*Treasurer (2000-2004 and 2008 - 2009)*

***Estate Planning Council – Miami (1996-2000)***

***Broward Alliance***

*Business Development and Retention Subcommittee (2005- 2006)*

***Central America USA Chamber of Commerce,***

*Board of Directors 2005-2007*