



VALUATION SERVICES

A DIVISION OF NATIONAL FRANCHISE SALES

STRATEGIC COLLABORATION WITH RESTAURANT.BIZ | VALUATION & ADVISORY

Successfully assisting Franchisees, Franchisors, & Lenders since 1978

Market Assessments | Broker's Opinions of Value | Formal Appraisals



National Franchise Sales

www.nationalfranchisesales.com/valuations

949.428.0480

VALUATION SERVICES

A valuation is the financial appraisal of a business or business interest. Our valuation advisory practice specializes in the development of comprehensive valuation studies prepared to professional standards. Subject interests of our valuation studies may include:

- Restaurant units
- Restaurant concepts
- Restaurant operating companies
- Securities or fractional interests in restaurant companies including common stock, stock options, preferred stock, and partnership interests

Our Dispute consulting practice assists clients involved in complex financial disputes. These disputes may arise in a wide variety of contexts including:

- Partnership dissolutions
- Marital dissolutions
- Shareholder derivative suits
- Eminent domain
- Fraudulent transfers
- Commercial litigation

Our dispute consulting services scope of services includes:

- Performing financial assessments
- Conducting financial forensic investigations
- Providing litigation support
- Quantifying commercial damages
- Preparing valuations and/or valuation reviews
- Delivering expert testimony



MEET THE EXPERTS

National Franchise Sales (NFS) is a franchise business brokerage firm assisting franchisees and franchisors in the acquisition and sales of their businesses, since 1978 and is staffed with over 20 professional across the nation.

NFS has facilitated numerous transactions from the sale of a single unit franchise to multi-unit sales involving over 100 units. National Franchise Sales has achieved success over the years because of a strict commitment to focusing on two areas of franchising. These specialties include the transfer of existing franchise units for both franchisees and franchisors and the sale of the new franchise units. (Staff has restaurant operations experience)

NFS daily activity in the market place gives NFS real time market knowledge dealing with real buyers, sellers and the Franchisors on a daily basis. We understand the nuances, expectations of buyers, seller's, franchisors, the timing constraints. Due to our success, National Franchise Sales has built a strong reputation in the franchise industry and has the opportunity to focus on the sale of franchised business opportunities which require considerable insight into current market trends, as well as a thorough understanding of the subject brand.

NFS is currently active in the market place and involved daily in the restaurant business, as a result of this NFS have market knowledge that others don't have. Additionally, National Franchise Sales assists in the asset recovery of nonperforming or under-performing franchise businesses in bankruptcy, foreclosure, or default.

NFS provides fairness opinions attesting to effective and far reaching marketing, arms length transactions, and the attainment of fair market values.



Left to right: **John Lukac**, *Partner* | **Michael J. Ingram**, *Vice President* | **Jerome J. Thissen**, *President & Founder*
Alan F. Gallup, *Principal* | **Denise Bell**, *Associate Partner*



MEET THE EXPERTS

Scott A. Roehr is a valuation and financial advisory professional. His practice is dedicated to the analysis of restaurant businesses and business interests.

Valuation is Scott's core financial competency; he specializes in the development of comprehensive valuation studies prepared to professional standards. He has extensive experience in the financial appraisal of restaurant businesses, including the valuation of franchise restaurant units, restaurant concepts and restaurant companies.



Scott A. Roehr
CPA, CFA, ASA

His industry knowledge and analytical skills are frequently leveraged to assist clients involved in financial restructurings or complex financial disputes. Many of his professional retentions require the development of expert financial opinions suitable for use in a court of law.

Scott has over thirty years of professional experience. Prior to founding his practice in 2004, he was employed with Coopers & Lybrand for ten years and Deloitte & Touche for eight years.

Focused on the restaurant industry since 1998, his professional retentions have included work in over fifty restaurant concepts.

He is a Certified Public Accountant (CPA), Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants, a Chartered Financial Analyst (CFA), and holds the Accredited Senior Appraiser (ASA) designation in business valuation from the American Society of Appraisers.

Scott received his B.S. in Business Administration from the University of Southern California and an M.B.A. from the Anderson Graduate School of Management at UCLA



NATIONAL FRANCHISE SALES RESALE TEAM

Specializing in the Resale of Franchise Businesses and Restaurant Chains since 1978



Jerome J. Thissen
President | Founder



Michael J. Ingram
Vice President



Alan F. Gallup
Principal



John Lukac
Partner



Denise Bell
Associate Partner



Connie Jones
Sr. Managing Director



Helen M. Trent
Sr. Managing Director



Rebecca Black
Advisor | CFE



Barry Burke
Managing Director



Michael Deegan
Managing Director



Ellen Hui
Managing Director



Jeff Jones
Advisor



Richard Kowalski
Advisor



Ritchie Labate
Advisor



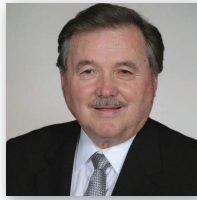
Brittany Solaas
Associate Advisor



Darren Utley
Advisor



Cathryn Vallevieni
Advisor



Paul Wilmoth
Managing Director



Lisa Burke
Brand Development Sp.



Paula Parrish
Marketing Manager



Megan Black
Transaction Manager



Ana Gonzalez
Office Coordinator



Ron Johnson
Lead Generation Sp.



Andrea Lovell
Executive Assistant



Alana McGinnis
Project Coordinator



Heidi Price-Knudsen
Transaction Processor

   @NFSresales

nfs@nationalfranchisesales.com



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