

TODD G. POLING
President, Vantage Point Advisors

OVERVIEW

Prior to founding Vantage Point, Todd Poling was Managing Director of CBIZ Valuation Group, Inc., spending several years each in the firm's Dallas, San Diego, and Los Angeles offices. While at CBIZ, Mr. Poling managed large and complex valuation consulting engagements focusing heavily in the transaction arena. He participated in numerous engagements involving corporate re-structuring, initial public offerings, mergers and acquisitions, ESOPs and fairness opinions. In addition, he provided valuation consulting in litigation support situations and served as an expert witness in both deposition and trial settings.

Before joining CBIZ, Mr. Poling served as General Manager of ADR, Inc. a start-up manufacturer of drapery hardware and other fabricated furniture products based in Dallas, Texas. Today ADR, Inc. is an internationally known leader in its field with over 150 employees. He began his career with Arthur Andersen & Co.

Mr. Poling graduated from the University of South Dakota with a B.S. in Accounting and earned an MBA from Southern Methodist University. He currently serves on the Board of Directors of the San Diego Chapter of the Association for Corporate Growth (ACG), the Advisory Board of the San Diego State University Entrepreneurial Management Center (EMC), the San Diego Rotary Club 33, and the Board of Directors of both the Alumni Association and Foundation at the University of South Dakota.

PROFESSIONAL EXPERIENCE

- Vantage Point Advisors – President
- CBIZ Valuation Group – Managing Director
- ADR, Inc. – General Manager
- Arthur Andersen & Co. – Associate

PROFESSIONAL ASSOCIATIONS AND OTHER CREDENTIALS

- Member, American Institute of Certified Public Accountants
- Associate Member, American Society of Appraisers

BOARDS AND OTHER CIVIC ACTIVITIES

- San Diego Rotary Club 33
- Board of Directors – Association for Corporate Growth (ACG), San Diego Chapter
- Board of Advisors – Entrepreneurial Management Center (EMC), San Diego State University
- Board of Directors – University of South Dakota Alumni Assoc., Vermillion, SD
- Trustee – University of South Dakota Foundation
- Past Volunteer – Big Brothers and Junior Achievement

SELECT LECTURES AND APPEARANCES

- “Staying in or Getting Out - Exploring Exit Strategies and Liquidity Options”
 - Presentation with Allen Matkins and Northwestern Mutual Financial Network
 - The Entrepreneurial Management Center (EMC) Retreat 2/09



- “The Nuts and Bolts of M&A” – presentation with Duane Morris, LLP
- The Entrepreneurial Management Center (EMC) Roundtable Panel 9/08
- “How to Go Up in a Down Market” BioCom CFO Series 05/08
- “Valuation Workshop” The Entrepreneurial Management Center (EMC) 2/08
- “Valuation of Early-Stage Enterprises” panel moderator: Early Stage Investing Conference 10/04

EDUCATION

- MBA, Marketing, Finance and Entrepreneurial Studies – 1993
Southern Methodist University, Dallas, Texas
- BA, Accounting – 1988
University of South Dakota, Vermillion, South Dakota

VANTAGE POINT ADVISORS

Vantage Point Advisors specializes in corporate valuation and related financial advisory services. The firm provides purchase price allocation and goodwill impairment studies in connection with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 805, *Business Combinations* and ASC Topic 350, *Intangibles – Goodwill and Other*, stock option and stock plan valuations in connection with ASC Topic 718, *Stock Compensation* and IRC 409A, fair value studies in connection with ASC Topic 815, *Derivatives and Hedging* and ASC 820, *Fair Value Measurement*, ESOP valuations, fairness opinions, valuation opinions for gift and estate planning purposes, valuation opinions for marital dissolutions, intangible asset and intellectual property valuations, and valuations for other general corporate purposes. Financial advisory services include assisting clients in developing value creation, growth, and exit strategies.

