

MR Valuation Consulting, LLC
**Energy & Utility Valuation
Practice**

Mark Rodriguez, ASA
MRodriguez@MRValuation.com
732.780.6010



Mark Rodriguez, ASA

- **Managing Partner – MR Valuation Consulting, LLC**
- **Accredited Senior Appraiser with the American Society of Appraisers – Designation in Machinery & Technical Specialties**
- **Mechanical Engineer**
- **MS in Managerial Accounting**
- **16 years of experience includes fair market valuation of utilities, independent power producers, commercial, industrial, and manufacturing facilities, cost segregation, useful life studies, engineering and project management**
- **5 years experience as a project engineer on a variety of commercial and industrial type facilities**
- **Projects include coal, natural gas, hydroelectric, oil, biomass, combined cycle cogeneration, nuclear, black liquor, resource recovery, and sludge / hazardous waste facilities**

Mark Pomykacz, MAI, SCGREA

- **Director – MR Valuation Consulting, LLC**
- **Member of the Appraisal Institute (MAI), CMI and New York State Certified General Real Estate Appraiser**
- **Over 18 years Appraisal / Valuation Experience**
- **Former Senior Manager / Chief Real Estate Appraiser for Deloitte & Touche – Managed Tri-State Property Tax Group**
- **Experience includes: managing national portfolios totaling over 500 investment grade properties with an aggregate value in excess of \$5 billion**
- **Testify before the Supreme Court of the State of New York and the United States District Court for the District of New Jersey**
- **Litigation support services to numerous Fortune 1000 companies, providing real estate valuation, consulting and property tax services**

MRV Project Team

MR Valuation Consulting, LLC is comprised of:

- **Degreed Engineers**
- **Experts in Business Valuation**
- **Designated Appraisers**

Professional Designations Include:

- **Accredited Senior Appraisers (ASA)**
- **Chartered Financial Analysts (CFA)**
- **Masters of the Appraisal Institute (MAI)**
- **State Certified General Real Estate Appraisers (SCGREA)**
- **Certified Public Accountants (CPA)**
- **Attorneys (JD)**



MR Valuation Consulting, LLC

Service Lines

Business Valuation	Property Tax Appraisal
Purchase Price Allocations	Market Valuation
Intangible Asset Valuation	Machinery & Equipment Appraisal
Fixed Asset Registers	Due Diligence Studies
Litigation Support	Liquidations
Forensic Analysis	Audit Support
Construction Mgmt Oversight	Useful Life Studies
Structured Finance Transactions	Cost Segregation Studies

Energy Engagement Services

Power Plant Acquisition:

- **Fair Market Valuation (Cost, Sales, and Income Approach)**
- **Purchase Price Allocation for financial reporting purposes in accordance with FASB Statement No. 141, No 142, and APB 16**
- **Purchase Price Allocation in accordance with Internal Revenue Service Code Section 338 and Section 1060**
- **Cost segregation analysis for management and federal tax reporting**
- **Remaining Useful Life Analysis**
- **Transfer Tax**
- **Property Tax**
- **Insurance Reporting**
- **Business Interruption Consulting**



MRV – Energy Valuation Experience

Includes the Appraisal of:

- **Over 10,700 MW of Nuclear Assets**
- **Over 40,000 MW of Fossil Fuel Assets**

**For over 300 Electric Generating Facilities
Around The World**

