

Simon J. Mariani, CPA

(201) 312-8206

</in/simon-j-mariani/>

smarian1@nd.edu

EDUCATION

University of Notre Dame, Mendoza College of Business

Notre Dame, IN

Master of Business Administration, GPA: 3.9

May 2024

- Major: Finance; Minor: Investments
- Awarded Academic & Leadership MBA Fellowship
- Teaching Assistant to Professor Michael Meyer for Financial Accounting I and Professor Robert Battalio for Finance
- Finance & Investment Club Chief Financial Officer and Sports Business Club Vice President of Events and Programming

University of Notre Dame

Notre Dame, IN

Bachelor of Business Administration, *cum laude*, GPA: 3.7

May 2019

- Majors: Accountancy and Economics
- Beta Alpha Psi Honor Society
- Hearthstone Club Founder & President and Notre Dame Investment Club Member

EXPERIENCE

MTS Health Partners LP

New York, NY

Investment Banking Summer Associate

June 2023 to August 2023

- Supported several biopharmaceutical deal teams for ten weeks and accepted an offer to return full-time post-graduation
- Worked extensively with the four-member sell-side deal team representing Applied Molecular Transport (NASDAQ: AMTI); valued the Company using the discounted cash flow, comparable companies, and precedent transactions valuation methodologies
- Prepared an updated home healthcare landscape for senior bankers to be able to present updates in the industry to clients
- Crafted an investment thesis for AbbVie (NYSE: ABBV) to acquire MoonLake Immunotherapeutics (NASDAQ: MLTX); valued MoonLake Immunotherapeutics at \$80 per share, which represented a 47% premium

PricewaterhouseCoopers LLP

Florham Park, NJ

Assurance Senior Associate

January 2022 to June 2022

- Participated in the issuance of an unqualified audit opinion on Merck's (NYSE: MRK) financial statements and internal control over financial reporting; successfully defended our work in a Public Company Accounting Oversight Board review
- Managed the audit of Merck's US human-health business' gross revenue (~\$20B) and gross-to-net rebate accruals (~\$3B); completed early, which provided significant efficiencies to the audit team by being able to focus on work in delayed areas
- Inspected our independent expectations of Merck's Medicaid, Managed Care, and Medicare Part D rebate accruals (~\$2B), which were identified as critical audit matters in the audit opinion; held and led discussions with Merck's management and gave internal PwC status updates
- Assessed Merck's accounting treatment of its ~\$11.5B Acceleron Pharma acquisition and ensured the acquisition was properly allocated to its two main intangible assets, one classified as IPR&D and the other classified as an amortizable intangible asset
- Validated the cash flow assumptions for an IPR&D asset with a carrying value of ~\$2.3B and determined it had a fair market value of ~\$2.0B; concurred with Merck's decision to record a \$275M impairment charge
- Evaluated Merck's statement of cash flows and ensured it was prepared in conformity with US GAAP, which included the appropriate presentation of Organon (NYSE: OGN) as discontinued operations for the current period and the recasted prior period
- Coordinated the distribution, inspection, and validation of legal letter confirmations sent to selected law firms, sales terms confirmations sent to Merck's largest customers, and bill-and-hold sales confirmations sent to the US government

Assurance Associate

August 2019 to January 2022

- Reviewed three years of Organon's carved-out financial statements and issued two unqualified audit opinions on Merck's financial statements and internal control over financial reporting
- Identified a \$150M error in the statement of cash flows process for capital expenditures; helped provide guidance for correction
- Performed procedures to issue a bring down "comfort" letter to Bank of America, BNP Paribas, Citigroup, and Deutsche Bank for Merck's \$4.5B debt offering in June 2020
- Synthesized internal company data and external pharmaceutical industry data and industry reports to derive independent expectations of Merck's (~\$2B) and Organon's (~\$275M) Medicaid, Managed Care, and Medicare Part D rebate accruals
- Utilized Alteryx, a software solution to quickly manipulate, analyze, and output data, to build and develop two automations
 - Provided the P&L account activity by product to be able to determine each account's Organon population and saved hundreds of manual preparation and review hours yearly
 - Determined the independent expectation of Merck's and Organon's Chargebacks reserves and presented in depth on PwC's Pharmaceuticals and Life Sciences Q2 2020 partner and staff webcast

ACHIEVEMENTS & INTERESTS

- Certified Public Accountant in the State of New Jersey (active), 2021
- Interests: Formula 1; Landscape photography; New Jersey Devils; New York Jets; Taylor Swift; Visiting the Jersey Shore