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Professional Services:

Business Valuations; Business Damage; Tracing; Acquisition Consulting; Appraisals; Exit Planning; Bankruptcy; Breach of Contract/Warranty; Business Interruption; Adequacy of Life Insurance; Buying or Selling a Business; Common Stock, Voting/Nonvoting; Computer Software; Copyrights; Review of other experts' reports; Customer & Client Lists; Dissenting Minority Shareholder Issues; Divorce (equitable distribution); Due Diligence; ESOPs; Estate Planning; Family Limited Partnerships; Gift & Estate Tax Valuations; Going Private; Goodwill & Intangible Asset Impairment; Intangible Asset Appraisals; Intellectual Property; Lost Profits; Malpractice; Mergers & Acquisitions; Options and Restricted Securities; Patents: both product and process; Physician Buy-in to Medical Practices; Purchase Price Allocation; Reasonable Officer Compensation; Succession Planning; Expert Testimony

Responsible for all National Association of Certified Valuation Analysts (NACVA) software development since 2002. Government Valuation Analyst Board (IRS Certification for Business Valuation). Supervised the accreditation and continuing education of government officials (IRS) in the business valuation field.

Education/ Training:

B.S. University of Houston, 1979; Certified Public Accountant-State of Texas, 1983; Certified Valuation Analyst, 1994; Certified in Mergers & Acquisitions, 2001; Certified in Fraud Deterrence, 2009; Accredited in Business Valuations, 2006; Certified Forensic Financial Analyst, 2007

Professional Affiliations:

American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Houston Chapter of Certified Public Accountants
Institute of Business Appraisers
National Association of Certified Valuation Analysts
Certified Valuation Analyst's Texas State Advisory Board
National Association of Certified Valuation Analysts Executive Board
Government Valuation Association Board (Supervise IRS accreditation)

Publications/ Presentations:

Capitalization and Discount Rates: The Value of Risk, An Advanced Course, Co-Author, Published by the National Association of Certified Valuation Analysts, 2001
Business Valuation Strategies, Co-Author, Practice Development Institute, Chicago, IL, 1999
Fundamentals Theory & Techniques, Training Materials, Contributing Author, published by the National Association of Certified Valuation Analysts, 2003
Quantifying Financial Risk in Capitalization Rates, The Valuation Examiner, 2nd Quarter 1994
Viewpoint on Value, Business Today, January 1995
Ground Rules Unique for Deprivation Appraisals, Business Today, March 1995
Planning a Successful Succession, Business Today, June 1995
Determining the Quality of Earnings, Business Today, August 1995
The Family Limited Partnership: A Tax-Savings Strategy, Business Today, October 1995
What and When to Discount in Estate and Gift Tax Valuations, The Texas Law Reporter, March 1996

Teaching:

American Institute of Certified Public Accountants
National Association of Certified Valuation Analysts (NACVA)
Center for Professional Education
University of Houston School of Law
University of Houston Clear Lake
National Business Institute
College of the Mainland
San Jacinto Junior College
Internal Revenue Service