

# *J. Richard Claywell, CPA*

**Business Valuation ♦ Forensic Accounting ♦ Exit Planning Strategies**

**J. Richard Claywell, CPA, ABV, ASA, CBA, ICVS, CVA, CM&AA, MAFF, CFD, ABAR, CMEA, CVGA**

**Certified Public Accountant  
Accredited Senior Appraiser - Business Valuation  
International Certified Valuation Specialist  
Certified in Merger & Acquisition Advisor  
Certified in Fraud Deterrence  
Certified Machinery | Equipment Appraiser**

**Accredited in Business Valuations  
Certified Business Appraiser  
Certified Valuation Analyst  
Master Analyst in Financial Forensics  
Accredited in Business Appraisal Review  
Certified Value Growth Advisor**

## **Curriculum Vitae**

**(281) 488-7531**



First Certified Public Accountant in Texas to earn the Certified Valuation Analyst (CVA) designation-February 1994

Accredited Senior Appraiser (ASA) 2010. Per a Carl Steffen, CPA, ABV, ASA, CBA, CVA study there are approximately 20 individuals that hold all four business valuation designations.

Certified in Merger & Acquisitions (CM&AA) (2001) Alliance of Merger and Acquisition Advisors

Certified in Fraud Deterrence (CFD) (January 2004) (Chairman of Fraud Deterrence Committee, 2004 to 2005, instructor for the Fraud Deterrence Program) (Chairman of Fraud Deterrence Board 2006-2007)

Master Analyst in Financial Forensics (MAFF) with Specialized training in Fraud Prevention and Detection 2007 (Litigation Forensic Board 2007 2010)

Accredited in Business Valuation (ABV) (AICPA) December 2006

Certified Business Appraiser (CBA), Institute of Business Appraisers (2010)

Accredited in Business Appraisal Review (ABAR), Institute of Business Appraisers (2010)

Certified Machinery & Equipment Appraiser (CMEA), National Equipment and Business Builders Institute

International Certified Valuation Specialist (ICVS), International Association of Consultants, Valuations and Analysts (2009)

Certified Value Growth Advisor (CVGA) – Corporate Value Metrics, LLC (6/2016)

NACVA Fraud Deterrence Board – May 2005 to 2007

**Valuation of Closely Held Businesses & Professional Practices ♦ Litigation Support Services**

**1560 W. Bay Area Boulevard, Suite 105**

**Friendswood, Texas 77546**

**(281) 488-7531 ♦ Fax (281) 286-8121**

**[www.biz-valuation.com](http://www.biz-valuation.com)**

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Executive Board - National Association of Certified Valuation Analysts - became a member of NACVA's Executive Advisory Board (1994 to 1997)

### **Work Experience**

U.S. Army – January 1969 to August 1971, served as a medic in Viet Nam from November 1969 to August 1971.

Bookkeeper, Malone Company, Texas City, Texas, 14 subsidiaries 1974 to 1976

Controller, Sealcraft Operators, Galveston Texas, 13 subsidiaries, Public company, 1976 to 1979

Scott and Faldyn, Pasadena Texas, CPA Firm, Taxes and audit. 1979 to 1981

Controller, Malone Company, Texas City, 1981 to 1984

Claywell & Rush, CPA firm, 1984 to 1988

Claywell Dickey Rush, CPA Firm, 1988 to 1992

J. Richard Claywell, CPA, CPA firm, business valuations and litigation support, 1992 to present

All dates are approximated

### **Professional Accomplishments**

Appointed by the Executive Advisory Board to the Government Valuation Analyst Board, May 1997 to present, (IRS Certification for Business Valuations). Supervises the accreditation and continuing education of government officials (IRS) in the business valuation field, (Chairman 1999 to 2001).

Chairman, Houston Chapter of CPA's Litigation Support Committee (1997 – 1999)

NACVA State Chapter President (1996 to 2007)

NACVA Exam & Grading Committee (1998 to present, Chairman (1998 to 2000)

Honored as NACVA Outstanding Member Award, May 1995

Honored as Outgoing Executive Advisory Board Member May 1997

Serves on the Certification Exam Grading Team (1995 to 2005)

Exam and Grading Committee Chair (1998 to 2000)

BS University of Houston - 1979

Valuing Businesses since 1985.

Director of Education - International Association of Certified Valuation Analysis. Responsible for updating all educational materials and examinations for all International Charter countries. 2008 to present.

**Practitioners Publishing Company (PPC) Contributing Editor** – Guide to Practical Estate Planning, 2008

**International Association of Certified Valuation Specialists (IACVS)** – Director of Education (2008). Responsible for business valuation materials and examinations for all IACVS Country members. The International Association of Certified Valuation Specialists (IACVS), is a 10,000 member organization with business valuation designation-granting authority in 55 countries. Board of Directors, 2010 to Present.

**2012 Forensic Accounting Conference - The Risk Assessment and Prevention of Fraud in Business** at the National Taipei University on April 27, 2012. The presentation was titled "The Meaning and Importance of Risk Assessment and Prevention of Fraud in Businesses".

2012 Central University of Finance and Economics in Beijing China, presented a class titled "Relationships Between Risk and Value in Valuation" to graduate students.

On April 29, 2012, Richard accepted an appointment to **adjunct Professor of Valuation** at the Central University of Finance and Economics and Research Fellow of the Appraisal Institute, Asset Appraisal Institute of the Central University of Finance and Economics in Beijing China.

**Co-Presenter** of weeklong business valuation course for the Chinese Appraisal Society, November 2008, Beijing, China. A partial list of some of the topics instructed include: (1) remaining useful life analysis, (2) survivor curves, (3) valuing customer relationships, (4) valuing brands, (5) allocation of goodwill, valuing software, (6) quantifying synergies.

2009 Taipei International Conference: Valuation and Forensic Accounting. **Presenter**, Fraud Prevention and Detection (November 2009).

Chinese Appraisal Society in Seattle Washington, **Presenter**, Using Income Approaches and Using Guideline Companies, August 2, 2010.

Shanghai University of Finance and Economics, **Co-Presenter**, The Relationships Between Risk and Value: The M & A Transaction, Value and The Valuation Report: What Do You See? Value, Fraud, Risk: From Valuation to Fraud, September 19 – 21, 2010.

Asian-Pacific Conference on Valuation and IFRS in Seoul South Korea, **Presenter**: Fraud, Risks and Valuations, December 3, 2010

Chinese Appraisal Society in Beijing China, **Presenter**, Fundamentals of Business Valuations and **Co-Presenter**, Valuing Intangible Assets, December 12-13, 2010.

Adjunct Professor in Business Valuation at the Central University of Finance and Economics, Beijing China, December 2012 to 2017.

The Meaning and Importance of Risk Assessment and Prevention of Fraud in a Business, IACVS presentation, June 2013, Washington DC.

The Meaning and Importance of Risk Assessment and Prevention of Fraud in a Business, Chicago International Business Valuation Symposium, IACVS presentation, October 11, 2013

### **Areas of Special Competence**

**Valuation and Litigation** - Determination of value and economic damages and advice to litigants and legal counsel involving issues such as economic damages in areas of wrongful termination, business interruption, breach of contract, patents, trademarks, covenant not to compete, Estate and Gift Tax valuations, Family Limited Partnership valuations, buy-sell and merger and acquisitions and divorce property division. Engagements have involved construction, manufacturing, medical practices, accounting practices, financial institutions and retail businesses. Damage calculation for lost earning, lost profits and wrongful termination, computerized modeling and analysis, pension valuations for divorce, reasonable compensation analysis, valuations of various corporations, partnerships and litigation support services, tax research, planning and preparation (corporations, partnerships, individuals and not for profit), corporate reorganizations, economic, financial operational and management consulting for small to medium sized businesses

## **Articles Published**

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

Private Equity International - PEI Magazine - How Is The Goodwill Accounted For After The Acquisition? 2009

Family Business Magazine - Setting Up a Family Limited Partnership (FLP): Is it the Best Option? 2010

Family Lawyer Magazine, "Capitalized Earnings Method of Value: Will Your Expert's Opinion Withstand Scrutiny?", 2012

## **National Association of Certified Valuation Analysts – Quick Read**

Estimating Changes in Long-Term Debt January 2009

Terminal Value on Discounted Cash Flow Projections July 2009

Capitalized Earnings, When are they Stabilized? February 2010

Net Present Value of Notes Payable May 2010

Private Sales Transactions and Price to Earnings September 2010

Marketability Discounts Used With Private Sales Transactions December 2010

Weighting of Earnings November 2009

Stub Year April 2011

Using Public Company data December 2011

Using the Proper Industry Classification Codes March 2012

Using EBITDA for the Terminal Value Calculation June 2012

Reconciling Values at the End of a Valuation Engagement October 2012

Iterating the Weighted Average Cost of Capital January 2013

## **Texas Law Reporter**

Safeguarding Success - Finding Value For Non Compete Agreements - 2002

How to Evaluate Your Business Valuator – 6/1/2003

Real Estate Appraisers v Business Valuators – 6/26/2003

Defend Yourself, Creating FLP Discounts That Withstand IRS scrutiny – 7/28/03

The Difference between Discount and Capitalization Rates – 8/29/03

How Damage Calculations Can Recoup Your Losses – 9/29/03

Greater than the Sum of its Parts – 12/1/03

Discount Rates and Capitalization Rates Differ, Don't Make Mistakes – 12/29/03

Minority or Control Interest? The Answer is Clear as Mud – 1/31/04

## **Books Published**

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 with Practice Development Institute, Chicago, IL

Contributing author to the National Association of Certified Valuation Analysts NACVA Fundamentals Theory & Techniques training materials (2003)

“Wiley Guide to Fair Value under International Financial Reporting Standards”, (IFRS) John Wiley, 2010, Author of Chapter 28 titled “Petroleum Properties” co-author of Chapter 3 The Market Approach and co-author of Chapter 10 Risk and Rewards.

Valuation of Intangible Assets, International Association of Certified Valuators & Analysts, Second Edition, © 2011, Co-Author

**Reviewer:** A Quantitative Approach to Commercial Damages, John Wiley & Sons

## **American Institute of Certified Public Accountants – Certificate of Educational Achievement**

**INSTRUCTOR** for the Certificate of Educational Achievement in Business Valuations  
Introduction to the Valuation of Businesses & Professional Practices  
Data Research and the Market Approach to Valuation

## **Software Development**

Responsible for overseeing all of National Association of Certified Valuation Analysts business valuation software development from 2002 through 2013.

Business Valuation Manager Pro was designed and Chaired by J. Richard Claywell, CPA, CVA, CM&A, and is marketed through the National Association of Certified Valuation Analysts and Wiley ValuSource.

Business Valuation Quality Control Editor was designed by J. Richard Claywell, CPA, CVA, CM&A and is marketed through the National Association of Certified Valuation Analysts.

## **Areas of Litigation / Expert Witness Experience (Partial)**

Lender Liability

Business interruption for grocery store resulting from fire damage

Business interruption for appliance store resulting from fire damage

Business interruption for dry cleaning store resulting from fire damage

Loss of business value in contract dispute

Lost profits resulting from software theft

Business interruption for dental practice resulting from tropical storms

Damage calculations in a DMSO contract dispute

Lost profits in dispute over proprietary software contract dispute / trade secrets

Lost profits from eminent domain

Lost profits in cancellation of lease contract

Value of businesses for divorces

Value of business for dissenting shareholder disputes

Damage calculation for dispute in sale of company

Damage calculation for wrongful termination  
 Tracing of assets  
 Lost wages resulting from personal injury  
 Tax evasion, kiting, lapping, fraudulent loans, mail fraud  
 Have testified in:

Federal Court, Bankruptcy Court, Texas State District Courts, Texas County Courts

### Industry Expertise

Valuing Closely Held Businesses since 1985. Responsible for firm's litigation support and business valuation services. Some but not all of the industries in which he has performed business valuations are:

Oil Processing Plant	Natural Gas Traders	Gas Well Operations
Natural Gas Distribution	Operators of Natural Gas Wells	Natural Gas Transmission and Distribution
Lost Profits	Tortillas manufacturing	Mobil Home Dealerships
Mechanic shops	Equestrian Centers	Instrumentation manufacturing
Restaurants	Window screen / outside storm blind manufacturing	Printing companies
Beauty Salons	Vending Machine Manufacturing	Travel Agencies
Remodeling contractors	Accounting practices	Medical Practices
Pipe Manufacturing	Tire dealerships	Dental Practices
Nurseries	Automobile Dealerships	Optometric Practices
Supermarkets	Air Conditioning contractors	Hospitals
Mortgage Companies	Veterinarian practices	Insulation Contractors
Highway Construction	Condiment Processing	Paint Manufacturing
Seafood Processing Plant	Industrial Pipe Cleaning	Fiber Optics
Boiler Making Manufacturing	Radiation Safety & Consulting	Information Technology
Brick Manufacturing	Fugitive Gas Detection	Food Processing Plant
Computer Software	Jewelry Stores	Engineering
Industrial Supply Companies	Mineral Interests	Timber Interests
Employment Agencies	Air Conditioning Manufacturers	Professional Service Companies
Patents	Trademarks	Machine Shops
Convenience Stores	Ranches	Roofing Contractors
Limousine Service	Retail appliance and TV stores	Insurance Agencies
Small tool rental companies	Internet Service Provider	Royalties from Copyrights
Neurology Practice	Orthodontists	Car Wash
Offshore Marine Transportation	Contractors	Reasonable Compensation Studies
Offshore Underground Gas Storage Facility	Hedge Funds	Restricted Rule 144 Stock Stock Options
Goodwill Allocation	Beer Distributor & Liquor Stores	ESOP's

## **National Association of Certified Valuation Analysts Outstanding Member Award reads**

“In recognition and appreciation of exceptional participation, through immeasurable contributions of advise and wisdom, always extending a hand as a reliable source of support, being dependable and responsive to the Association’s needs and demonstrating the qualities that breed confidence and success with all those he touches. His guidance and support have been instrumental in helping NACVA achieve national prominence. (Award dated May 8, 1995)

## **Teaching**

**University of Houston Clear Lake**, Summer 2015 to present, Accounting 5931, Business Valuation, Graduate and undergraduate course.

Texas Society of Certified Public Accountants, 2008 Advanced Estate Planning Conference  
Business Valuations in Estate Planning: Don’t Get Caught in a Trap

## **Business Enterprise Incorporated – Annual Exit Planning Conference**

Driving Business Value Down For Insider Sale (**PRESENTER**) August 19, 2005

Creating Value within a Clients Business (**PRESENTER**) August 20, 2005

Electing Subchapter S and Benefits of Flow through Entities in Exit Planning (**PRESENTER**)  
August 2006

BEI Annual Exit Planning Conference, August 26-27, 2011

## **National Association of Certified Valuation Analysts State Chapter Meeting**

Business Appraisal Review, Goodwill in Divorce (**Co-Presenter**), How Experts Can Assist in Litigation, Guideline Company Methods (**Presenter**) and Small Group Questions and Answers (**Moderator**) July 16, 2010, 8 hours.

Collaborative Practice – An Introduction for the Valuation Professional, Mergers and Acquisitions for Small Businesses – Pricing for Sale (**Presenter**), Equipment Appraisal and What You Need to Know, Determining the Discount for Lack of Marketability and Understanding the Restricted Stock Studies, Small Group Questions and Answers (**Moderator**), October 8, 2010, 8 hours

## **National Association of Certified Valuation Analysts**

Presenter at NACVA’s first Annual Business Valuation Conference Chicago – 1994  
Topic: Quantifying Risk Using Graphing Techniques

Wrote an article for NACVA’s magazine—*The Valuation Examiner*® 1994  
Subject: Quantifying Financial Risk in Capitalization Rates

Presenter at NACVA’s Semi-Annual Business Valuation Conference Orlando – 1995  
Topic: Does a Covenant Not to Compete Ever Have Value?

Presenter at NACVA’s Annual Business Valuation Conference Atlanta - 1999  
Professional v Enterprise Goodwill

Presenter at NACVA’s Regional Symposium Los Angeles - 1999  
Topic: Documenting Discounts in Gift & Estate Tax Valuation



Presenter at NACVA's Annual Business Valuation Conference  
Points of View on Valuing Family Limited Partnerships  
(Reports that will withstand an IRS Audit) Dallas – 2000

Presenter at NACVA's Regional Symposium  
Topic: Proper Documentation of Discounts in Valuation Reports Annapolis – 2000  
Las Vegas – 2000

Courses taught at NACVA's Advanced Learning Institutes, Career Development Institutes and Certification Training Centers:

Development of Capitalization/Discount Rates	St. Louis – May 1996
Development of Capitalization/Discount Rates	Newport Beach – July 1996
Development of Capitalization/Discount Rates	Chicago – August 1996
Development of Capitalization/Discount Rates	Seattle – September 1996
Development of Capitalization/Discount Rates	Salt Lake City – October 1996
Report Writing	Salt Lake City – October 1996
Development of Capitalization/Discount Rates	San Diego – December 1996
Black/Green Build-up Method of Determining Cap/Disc Rates	Corpus Christi – November 1997
Black/Green Build-up Method of Determining Cap/Disc Rates	Cincinnati – October 1998
Black/Green Build-up Method of Determining Cap/Disc Rates	San Francisco – October 1999
Valuations Using Valuation Master 6.0	New Orleans - November 1999
Black/Green Build-up Method of Determining Cap/Disc Rates	New Orleans – December 1999
Valuing Preferred Stock	Las Vegas – November 2000
Valuing Family Limited Partnerships	Las Vegas – November 2001
Valuing Family Limited Partnerships	Orlando – October 2001
Business Valuation Manager Pro	San Diego – May 2002
Business Valuation Manager Pro	Toronto, Canada – August 2002
Business Valuation Manager Pro	Phoenix – September 2002
Business Valuation Manager Pro	Atlanta – November 2002
Business Valuation Manager Pro	Las Vegas – February 2003
Business Valuation Manager Pro	New York – May 2003
Business Valuation Manager Pro	Washington DC – May 2003
Business Valuation Manager Pro	New Orleans – September 2003
Business Valuation Manager Pro	San Diego – December 2003
Capitalization/Discount Rates: Assessing the Alternatives	New Orleans – October 2003
Business Valuation Manager Pro	Miami – June 2004
Business Valuation Manager Pro	Salt Lake – July 2004
Business Valuation Manager Pro	Salt Lake – September 2004
Business Valuation Manager Pro	Boston – September 2004
Business Valuation Manager Pro	Chicago – October 2004
Business Valuation Manager Pro	Salt Lake – November 2004
Business Valuation Manager Pro	Las Vegas – December 2004

Business Valuation Quality Control Editor  
Business Valuation Quality Control Editor  
Business Valuation Quality Control Editor

Salt Lake – July 2004  
Salt Lake – September 2004  
Salt Lake – July 2004

Business Valuation Manager Pro

Philadelphia - 2005

Fraud Prevention Fundamentals, Identity Theft, IT Solutions, and Interview Techniques  
Chicago - October 2004, Las Vegas – November 2004, Milwaukee, WI July 2005

### **NACVA’s Mentor Support Group—Technical Support to members in the areas of: 1999–2002**

Buy/Sell Agreements

Printing

Estate & Gift Taxes

Construction

Family Limited Partnerships

Succession Planning

Disruption of a Business

Apparel

Dissenting Shareholder Actions

Food Stores

Divorce

Water Transportation

Economic Loss Analysis

Trucking

Financing

Supermarkets

Mortgage Companies

Partner Disputes

Dental Practices

Purchase of a Business

Mediation

Sale of a Business

Medical Practices

Retail

Travel Agencies

Restaurants

Manufacturing

### **NACVA’s Speakers Bureau Topics**

Computerized Valuations

Fundamentals of Valuations

Strategies for the Family Owned Business

Divorce Valuation Issues

Valuing a Closely Held Business for Buy/Sell Purposes

Excess Earnings Approaches

Business Continuation Planning

Professional Goodwill

Build-Up Methods for Determining Capitalization Rates

Normalizing Income

Income/Asset based Valuation Approaches

Valuation Theory

Quantifying Financial Risk in capitalization Rates

Valuing Professional Practices

Quantifying Risk Using Graphing Techniques

Valuing Closely Held Businesses

Business Valuation and Litigation Support

Business Planning Valuation Issues

Alternative Dispute Resolution

Determining Going Concern Value

Quantifying Financial Risk Using Regression Analysis

Valuation Issues

Using Correlation Analysis in Determining the proper Method of Projecting Income

### **Internal Revenue Service**

Developing Discount and Capitalization Rates, Houston Office – August 1999 -

**INSTRUCTOR**

Developing Discount and Capitalization Rates, Dallas Office – September 1999 -

**INSTRUCTOR**

Understanding Valuation Issues for Closely Held Businesses, Houston, September 10, 2003 -

**INSTRUCTOR**

**Texas Society of Enrolled Agents - 1997 Annual Conference**  
Understanding the Valuation Issues for Closely Held Businesses

**Center for Professional Education**  
Eight hour continuing education on Valuation of Closely Held Companies and Partnerships

**University of Houston**  
School of Law - Guest Lecturer on Business Valuations  
School of Optometry - Valuing an Optometric Practice: A Brief Overview for Buyers & Sellers

**University of Houston Clear Lake**  
Family Law for Non Attorneys, Business Valuations - **INSTRUCTOR**  
Physicians MBA Program, Valuing Medical Practices – **INSTRUCTOR**

**National Business Institute**  
Tax Aspects of Divorce in Texas (Valuation of a Closely Held Business Asset) -  
**INSTRUCTOR**

**Galveston County Family Bar Association**  
Valuation of Retirement Plans - **INSTRUCTOR**

**Various Civic Groups**

**Various Bar Associations**  
Family Limited Partnership Reports That Will Withstand An IRS Challenge -  
**INSTRUCTOR**  
Understanding the Valuation Issues Of A Closely Held Business - **INSTRUCTOR**

**Estate Planning Council of North Texas**  
Understanding the Valuation Issues Of A Closely Held Business - **INSTRUCTOR**

**Automatic Data Processing**  
Business Valuation Methods and Uses - **INSTRUCTOR**  
Developing Discount & Capitalization Rates and Quantifying Marketability Discounts -  
**INSTRUCTOR**

**American Association of Hispanic Certified Public Accountants**  
Business Valuation Methods and Uses, Houston, TX October 1999 - **INSTRUCTOR**

**Association of Latino Professionals in Finance and Accounting**  
Business Valuation Methods and Uses, Las Vegas, NV September 2001 - **INSTRUCTOR**

**Aviation Instrument Association**  
Building and Getting Value Out Of Your Business, Galveston, Texas October 23, 2003 -  
**INSTRUCTOR**

## **College of the Mainland**

Office Accounting  
Accounting Principles  
Managerial Finance  
Business Mathematics  
Beginning Lotus 1-2-3  
Advanced Lotus 1-2-3  
Quarterly Payroll Tax Reporting

## **San Jacinto Junior College**

Office Accounting  
Accounting Principles  
Beginning Lotus 1-2-3

## **Memberships**

American Institute of Certified Public Accountants  
Texas Society of Certified Public Accountants  
Houston Chapter of Certified Public Accountants  
National Association of Certified Valuation Analysts  
    Certified Valuation Analyst's Texas State Advisory Board  
    National Training Team  
    National Exam Grading Team  
    Technical Support Group  
    National Association of Certified Valuation Analysts Executive Board (Past)  
    Government Valuation Analyst Board  
National Editorial Advisory Board for *Viewpoint On Value*  
Alliance of Merger & Acquisition Advisors  
Institute of Business Appraisers  
American Society of Appraisers

## **Continuing Professional Education**

### **Houston Chapter of Certified Public Accountants**

Accountable Care Organization Valuations and Your Clients August 9, 2011 - **INSTRUCTOR**  
Valuation Standards for the Beginner, July 20, 2011 - **INSTRUCTOR**  
Statistics for the Market Approach & Discount/Capitalization rate, May 10, 2012 - **INSTRUCTOR**  
Advanced Financial Modeling and Analysis for Complex Damages Cases, November 28, 2012 -  
**INSTRUCTOR**

1988 Houston Chapter of CPA's – Litigation Support and Expert Testimony: A Growing Area of Service

Introduction and Overview of Litigation  
Relationship Between the Trial Attorney and the CPA  
Types of Litigation Support Services Performed by a CPA in Civil Litigation  
Litigation Support in the Bankruptcy Context  
Advantages and Disadvantages of Litigation Support

1990 Houston Chapter of CPA's - Valuation Issues in Taxation, Litigation and Bankruptcy (8 hrs)

Key Valuation Court Cases and Revenue Rulings  
Valuation Issues in Estate Taxation Relating to Closely Held Businesses  
Selected Valuation Issues in Bankruptcy Cases  
Minority Level Discounts and Control Level Premiums  
Valuation Issues in Litigation

1997 Houston Chapter of CPA's - Litigation Support Symposium (8 hrs)

Trade Secrets? New Issues in Intellectual Property Cases  
A Judge's View of Financial Experts  
Due Care and Expert Risk in Litigation Engagements  
Financial Statements – Depiction or Deception  
Discount Rates – What's Fair?  
Litigation Tactics: Making Sure the Numbers Don't Lie  
How to Analyze a Business Valuation Report and Examine the Expert (**INSTRUCTOR**)  
Valuation of a Business in Divorce – An Attorney's Perspective  
Market Penetration Issues in Lost Profit Cases  
How to Find an Expert?  
Discovering Hidden Assets  
The Future of Litigation Cases – Where is the Growth?

2003 Houston Chapter of CPA's (1 hr)

Use of "Practical Statistics in Damages Cases"

2004 Houston Chapter of CPA's (1 hr)

Calculating Damages in Patent & Trademark Infringement

2006 Houston Chapter of CPA's (4 hrs)

Ethics and Texas CPA's: Doing the Right Thing

2010 Houston Chapter of CPA's (6 hrs)

Public Benefits: What They Are & Who Can Receive Them  
Overview of Healthcare Reform Today  
Forensics in Business Valuation - Part 2

2011 Houston Chapter of CPA's (22 hrs)

Recent Developments in FLP Valuation  
Accountable Care Organizations, Valuations & Your Clients

2012 Houston Chapter of CPA's (16 hrs)

Advanced Topics in Discount/Capitalization Rates and Using Market Methods for Closely Held Companies  
Employee Stock Ownership Plans  
Advanced Financial Modeling and Analysis for Complex Damages Cases  
Business Valuations for Beginners  
Growing Your Fraud and/or Litigation Consulting Practice

2013 Houston Chapter of CPA's (2 hrs)

Legal Pitfalls of Social Media

2014 Houston Chapter of CPA's (5 hrs)

Discounting Future Lost Profit  
Managing Risk: Policies and Internal Controls  
Avoiding Traps in Litigation for Expert Witnesses

2015 Houston Chapter of Certified Public Accountants (2 hrs)

Lessons Learned Through a Career of Seeing Tax Returns From All Sides  
Expert Witnesses

2016 Houston Chapter of Certified Public Accountants (2 hrs)

Guide to Prosecution of Criminal Cases in the State of Texas  
CPA's as Expert Witnesses

2017 Houston Chapter of Certified Public Accountants (12 hrs)

Technology  
Hard Issues To Consider in Business Valuation Engagements  
Independent Contractor vs. Employee  
The Proposed 2704 Regulations

**Texas Society of Certified Public Accountants**

1994 Litigation Services Conference (16 hrs)

A Litigation Services Overview  
Presenting Expert Testimony in Complex Business Disputes  
Effective Use of Video Depositions for Expert Witnesses  
Recent Bankruptcy Decisions Affecting the CPA's Role in the Bankruptcy Process  
Valuation Issues in Bankruptcy  
Commercial Business Valuations and Damage Issues  
Family Law Overview  
Tax Consequences of Divorce: Who Gets Custody of Uncle Sam?  
Reimbursement and Tracing: What the Attorney Needs  
Practice and Ethic Guidelines  
Testifying in Accountant's Malpractice Cases  
The CPA and Probate  
Gifts and Death: Critical Valuation Issues  
Litigation Services Skills and Resources  
How CPA's can be Involved with ADR in Family Law  
Is The Family Law Version of Fair Market Value Something Other Than Fair Market Value?

Document Control in Complex Disputes: You Snooze, You Lose  
ADR for CPA's – What Is The CPA's Role?

1996 Texas Society of CPA's (8 hrs)

Advanced Estate Planning

1997 Texas Society of CPA's (8 hrs)

Estate Planning for the Small Business Owner

2008 Texas Society of CPA's (20 hrs)

2008 Advanced Estate Planning Conference

2015 Texas Society of CPA's (6 hrs)

Daubert Robertson Challenges

Damages Under the Texas Uniform Trade Secrets Act (TUSTA): What Have We Learned in the Last Two Years?

Fraud in the Community

Forensic & Investigative Data Analysis

Brave New World: Life for Minority Shareholders After Texas supreme Court Ruling in Ritchie v. Rupe

Lost Profits and Economic Damages: A Case Study

2016 Texas Society of CPA's (23.5 hrs)

Strategic Uses of Statistical and Forensic Experts and Evidence in Employment Law Cases

Recent Developments in IP Damages

Criminal Issues Facing Clients and Forensic Accountants

Forensic Accountants As Trial Experts: A View From The Bench

Oil and Gas Business Valuation Update

Business Valuation Issues - From the Eyes of Practitioners

Family Law Litigation: Texas Style

How to be the Best Expert Witness

Fraud in the Contemporary Business and Accounting Environment: Panel Discussion

Business Valuations for Beginners: Understanding ASC VS 100

Fraud in the Contemporary Business and Accounting Environment: Panel Discussion

Business Valuations for Beginners: Understanding ASC VS 100

Texas Society CPA Update

**The Institute of Business Appraisers**

1995 - Using Transaction Data To Value Closely Held Businesses

Theoretical Background: Why it Works

Using Transaction Data

Sanity Test

Rebutting an Unreasonable Value Estimate

Appraising a Business

2003 – Southeast Chapter Annual Regional Business Valuation Conference (12 hrs)

Discounts & Premiums, When to Apply What  
Legal Requirements of ESOP Appraisals  
Appraisal of Fractional Interests  
Private Business Appraisal as Viewed Through “Value” Worlds  
The Daubert Challenge – How to Determine the Error Rate  
Current Thoughts on Synergistic Value

2004 - Institute of Business Appraisers – Chicago Learning Institute

Forecasting Net Cash Flow (16 hrs)  
Exit Planning Strategies (16 hrs)

2010 Institute of Business Appraisers (32 hrs)

Review, Identify, and Articulate Components of Business Appraisal Reports  
Identify Strengths and Weaknesses of Business Appraisal Reports  
Improve Mentoring and Coaching Skills  
Final Business Appraisal Review Team Presentations

**National Association of Certified Valuation Analysts**

1994 National Association of Certified Valuation Analysts Symposium “Financial and Statistical Modeling in Business Valuations”

Qualifying and Quantifying Industry Risk  
Quantifying Financial Risk Using Regression Analysis (**INSTRUCTOR**)  
Multiple Regression Analysis in Earnings Projections and Other Areas  
Using Correlation Analysis – When Selecting Method to Project Earnings

1995 National Association of Certified Valuation Analysts Annual Business Valuation Conference “Tough Issues in Business Valuations”

How to Approach Valuation Discounts & Premiums  
How You Can Achieve Efficient Industry & Economic Research  
What Does Federal Rule #26 Mean For You?

1995 NACVA Business Valuation Conference

Ten Essential Things You Need to Know About ESOP Valuations  
Does a Covenant Not to Compete Ever Have Value? (**INSTRUCTOR**)  
Why Are Family-Owned Businesses So Tricky?  
What to Do and What Not to Do Giving Expert Testimony  
Do Valuation Discounts & Premiums Have to Be So Different?  
Who, What Where & When of Valuing Medical Practices  
Thriving in Divorce Valuation & Litigation Engagements  
Is There Any Consistent Way of Calculating Going Concern?



1996 National Association of Certified Valuation Analysts Annual Business Valuation Conference

How Does the Purpose of a Valuation Relate to the Approach?  
Financial Statement Adjustments, Forming the Foundation of a Valuation!  
What Constitutes a Comparable Company?  
Why is Industry & Economic Research so Important?  
Methods and Approaches in Selecting & Projecting Income  
Capitalization & Discount Rates, Cutting Through the Maze  
The Importance of Selecting the Appropriate Valuation Method  
Is a Discount or Premium Applicable, and if so, How Much?  
The Nuts and Bolts of Report Writing

1996 National Association of Certified Valuation Analysts Fall Conference

Building Your Practice Around Valuations for Divorce  
Litigation Support: How to Give & Get the Most in the Attorney Relationship  
Forensic Accounting: Forming the Foundation for a Sound Valuation  
Community Property or Equitable Distribution: Why Should This Impact the Engagement?  
Alternate Dispute Resolution: Maybe There is a Way to Work Things Out  
  
Current Case Law Affecting Valuations for Divorce: Doing Everything You Can For Your Client  
Separating Professional Goodwill from Enterprise Goodwill: How Difficult Can This Be?  
Standard of Value / Marketability Discounts: Is This Even Relevant?  
Expert Testimony: Chances Are You Will Find Yourself Here!  
Deferred Tax Adjustments: Where Does This Come Into the Picture?

1996 NACVA “CVA” Training Center

Quantifying Financial and Non-Financial Risk (**INSTRUCTOR**)

1997 NACVA “CVA” Training Center

Quantifying Financial and Non-Financial Risk (**INSTRUCTOR**)

1997 National Association of Certified Valuation Analysts Annual Business Valuation Conference

The 3 Biggest Mistakes CPA’s Make in Selling Their Services  
Deferred Tax Adjustments in Business Valuation – Getting Over the Hurdles  
Estimating the Cost of Capital with Ibbotson Data  
Discounts in Family Limited Partnerships – Seeing the Forest Through the Trees  
The IRS and Business Valuations – Before You Can Climb You’ve Got to Know Your Roots  
Case Analysis – Digging in on the Path to the Top  
Determining and Adjusting the Value of Closely-Held Business for Transfer Tax Purposes

1997 National Association of Certified Valuation Analysts Spring Business Valuation Conference

Black/Green Build-Up Method (**INSTRUCTOR**)  
Economic Damages  
Valuing Options & Warrants  
Valuing Computer Software  
Valuation Reports: Writing, Reviewing and Ethical Issues

1998 NACVA Business Valuation Learning Institute

Valuing Medical Practices  
Quantifying Marketability Discounts  
Funding Mergers & Acquisitions

1999 NACVA Business Valuation Conference (19 hrs)

Alternative Dispute Resolution  
Case Law Update  
Superior Service Selling Value  
FLP's – An IRS Perspective  
The Cost of Capital  
Finding & Valuing Intangible Assets  
Compliance to Consulting  
Professional vs. Enterprise Goodwill (2 hrs) – **(INSTRUCTOR)**  
Build-Up Methods

1999 NACVA Regional Symposium (8 hrs)

Ten Common Omissions In Structuring Buy/Sell Agreements  
The Value of Intangible Assets  
Issues & Developments in Fair Market Value  
Demystifying Business Valuation  
Defining the Scope of Economic Damages  
Expert Witness & Panel Discussion: The Care, Feeding & Destruction Of The Expert  
Witness and Effective Presentation of Complex Economic Issues in Court

1999 National Association of Certified Valuation Analysts Advanced Learning Institute

Valuing Auto Dealerships  
Valuations in Bankruptcy

2000 NACVA Business Valuation Conference (16 hrs)

Keynote: Daring, Caring and Sharing – To Maximize Your Performance  
Marketing Ideas – Brainstorm with the Experts  
Methods of Valuation – Pros & Cons  
Attracting and Retaining the Right Valuation Staff  
Valuing Medical Practices  
Supporting the Attorney in Issues of Intellectual Property  
Locating Industry Comparables & Salary Data  
Points of View in Valuing Family Limited Partnerships **(INSTRUCTOR)**  
Estate Planning: Creating Lifelong Clients  
Keynote: Celebrate Your Overflowing Life (Time/Stress Management)

2000 NACVA Regional Conference - Current Issues in Gift and Estate Tax Valuations (9 hrs)

Case Law Update: Church, Reinhardt, Simplot, and Winkler  
Effective Use of the Valuation Expert  
Proper Documentation of Discounts in Valuation Reports – **(INSTRUCTOR)**  
The IRS View on FLP's and LLC's

2000 NACVA Forensic Institute – Intellectual Property – Valuation, Economics & The Law (40 hrs)

The Patent Statute	Patent Example
Standards of Patentability – Novelty	Standards of Patentability – Statutory Bar
Standards of Patentability – Non-Obviousness	Patent Infringement
Claim Interpretation	Economics of Patents
Patent Damages Law	Patent/Antitrust Interface
Copyrightable Subject Matter	Copyright Statute
Standards of Copyrightability	Derivative Works
Publication	Ownership
Infringement	Rights of Copyright Owner
Fair Use	Economics of Copyright
Damages	Trade Secrets
Unfair Competition	Trademarks
The Lanham (Trademark) Act	Fundamentals
Personal Names	Color
Incontestability	Geographic Limitations
Dilution	Trademark Damages
Trade Dress Protection	Likelihood of Confusion
Fair Use Defense	False Advertising
Economics of Trademarks	

2000 NACVA Advanced Learning Institute

(audit to be an **INSTRUCTOR** next year) (8 hrs)

Valuation of Discounts & Premiums

Valuations: Using Market Data

2001 NACVA Business Valuation Conference

The Attorney / Expert Team

Commercial Damages: Lost Profits or Loss of Business Value

Enterprise Goodwill vs. Professional Goodwill in Property Settlements

Daubert Debate: Defending Your Method (**Panelist**)

How to Calculate Patent Infringement Damages

2001 NACVA Advanced Learning Institute (8 hrs)

Statistical Analysis

2001 NACVA Regional Symposium–Valuation Issues in a Divorce Setting: Point/Counterpoint (8 hrs)

Valuation in Divorce: Expert or Advocate: Faux Pas in the Divorce Arena

Valuation of Professional/Educational Licenses and Pensions in Divorce

A Judge’s View of Valuation Issues in Divorce

Professional vs. Enterprise Goodwill: How to Identify the Differences

Marketability & Minority Interest Discounts in Divorce

2002 NACVA Business Valuation Conference (16 hrs)

Case Study Review (**INSTRUCTOR**)

Fair Value: Gaining Industry Consensus

Empirical Studies on Discounts and Lack of Marketability

FASB 141 & 142: How Do They Impact You?

Current Trends in Medical Practice Valuations

Case Law: What's New and Relevant?

Quantifying Marketability Discounts: The Tenth Round

Valuing a Minority Interest in an FLP Wrapper with Real Estate

Identifying & Locating Hidden/Unreported Income: Impact on Valuation

2002 NACVA Career Development Institute (12 hrs)

FASB 141 & 142

Business Valuation Manager Pro Software Workshop (**INSTRUCTOR**)

2002 NACVA Forensic Institute (8 hrs)

Economic Theory & Modeling

2002 NACVA Career Development Institute Phoenix, AZ (12 hrs)

Normalizing & Then Projecting Earnings (4 hrs) (**INSTRUCTOR**)

Valuing Dot Com Companies (2 hrs) (**INSTRUCTOR**)

Business Valuation Manager Pro, Software Workshop (8 hrs) (**INSTRUCTOR**)

2002 NACVA Career Development Institute Atlanta, GA (12 hrs)

Valuations: Using the Market Method (4 hrs)

Capitalization and Discount rates: Assessing the Alternatives (4 hrs)

The Mechanics of Buying/Selling a Business (4 hrs)

Normalizing & Then Projecting Earnings (4 hrs) (**INSTRUCTOR**)

Valuation Methods: Making the Right Determination (4 hrs)

Valuation Discounts & Premiums: Covering the Bases (4 hrs)

Business Valuation Manager Pro, Software Workshop (8 hrs) (**INSTRUCTOR**)

2002 NACVA's Annual Divorce Conference, Atlanta, GA (8 hrs)

Divorce: "Fair Value" or Fair Market Value" – What Is The Proper Standard Of Value

Equity In Divorces: Does Marketability Matter? And What about a Minority Interest?

Viewpoint From The Bench

Valuations in Divorce: Expert or Advocate?

Time Money & The Temporal Marketing Effort

2002 NACVA Business Valuation Conference (16 hrs)

Case Law Update: What's New and Impacts All of Us

Tax Effecting S-Corps

Vocational and Economic Loss Assessment

New Empirical Data Indicates Higher Discounts for Lack of Marketability

Value Enhancement

2003 NACVA Business Valuation Conference (16 hrs)

Case Law Update: What's New and Impacts All of Us  
Vocational and Economic Loss Assessment  
New Developments in Equity Risk Premium and Cost of Equity Estimation  
Common and Useful Statistical Applications to Business Valuations  
New Empirical Data Indicates Higher Discounts for Lack of Marketability  
Value Enhancement

2003 NACVA Career Development Institute San Diego, CA (16 hrs)

Expert Witness Skills  
Valuing Fast Food Establishments  
Valuing Banks and Financial Institutions  
Valuing Construction Companies  
Valuing Trucking Companies

2003 NACVA's Fraud Deterrence Training Center (40 hrs)

Introduction and Course Objective  
Background and History  
Three Major Categories of Fraud  
Who Commits Fraud  
Fraud Prevention  
Risk Assessment  
Introduction of Case  
Fraud Schemes  
Internal Controls and Fraud Deterrence Basics  
Fraud Deterrence Engagement – Overview  
Fraud Deterrence Engagement – Control Documentation  
Fraud Deterrence Engagement – Actual Activities and GAP Analysis  
Fraud Deterrence Engagement – Action Planning and Follow Up  
Case Example  
Fraud Deterrence Engagement – Validation and Reporting  
Understanding the Perpetrator  
Detection and Prevention of Fraud in the Workplace  
Interview Techniques (**INSTRUCTOR**)  
Verbal Behavioral Analysis  
Nonverbal Behavioral Analysis  
Common Fraud Schemes  
    Professional Responsibilities For Fraud Prevention/Detection  
    Professional Standards For Fraud Examination Engagements  
    Case Study – Evaluation of Evidence  
    Reporting Process and Standards  
    Case Study - Reporting  
    Testimony as an Expert Witness  
    Review of Internal Controls

2003 NACVA Career Training Institute

Capitalization/Discount Rates: Assessing the Alternatives (4 hrs)

2004 NACVA Business Valuation Conference (34 hrs)

Drafting a Good Report  
Case Law Update: What Works in Valuation Testimony  
Forensic Accounting Techniques  
How Experts Can Win Jurors and Influence Outcomes  
Exploring Investigative Techniques in Bankruptcy Fraud Cases  
The Art of the Steal  
Writing and Defending Your Expert Report  
WACC vs. Build-Up vs. CAPM vs. Common Sense  
SA99 – Will it Actually Deter Fraud?  
Motions to Strike Expert Testimony  
Industry Standards – Compare and Contrast  
Exit Strategies

2005 NACVA Business Valuation Conference (24 hrs)

Drafting a Good Report – Your Professional Signature  
Marketing and Managing Your Consulting Practice  
Emerging Industries in Valuation  
Case Law Update  
Companies with Changing Debt: The Common Sense APV Method  
Integrated Theory of Business Valuation  
WACC Overvaluation: Its Domino Effect and Solutions  
Deficiencies in Current Valuation Research  
Calculation of Lost Profits Damages: Methods, Deductible Costs and Other Key Issues  
Using Computers to Detect Fraud  
The Market Method – New Ideas for the Use of Public Company  
Industry Standards: Compare and Contrast  
Marketing and Managing Your Consulting Practice  
Getting the Most Out of NACVA  
The Radical Leap: Extreme Lessons in Leadership  
Common Success Characteristics of Top Performing Consulting Firms

2006 NACVA Business Valuation Conference (32 hrs)

Industry & Company Analysis: How much Research is Enough? **(CO-INSTRUCTOR)**  
Fraud Deterrence: Schemes and Interviewing Techniques

2006 15th Annual National Expert Witness Conference (16 hrs)

Reviewing and Comment on the Opposing Expert's Report **(INSTRUCTOR)**  
Case Analysis in Person  
Drafting a Good Report  
Marketing and Managing Your Consulting Practice  
Valuation & Industry Research  
Corporate Buy Sell agreements  
The Litigation Forum  
Strategic Benchmarking for Value  
Challenges and Opportunities Facing Financial Reporting  
Domestic Litigation  
Damage Calculations in Complex Commercial Litigation  
Business Interruption Claims

Business Valuation v. Lost Profits  
Fundamentals of Exit Planning (**INSTRUCTOR**)

2007 NACVA Business Valuation Conference (36 hrs)

Valuation and Industry Research  
Zero to 60 in the Valuation Niche  
Recruiting and Retaining Staff Considering Today's Generational Differences  
Fraud Detection and the Business Valuation  
The Art and Science of Persuasive Speaking  
Using Duff & Phelps Premium Report to Develop Cost of Equity Capital  
IRS Update  
Avoiding Claims and Lawsuits on Consulting Engagements  
Litigation Consultants Practitioners Forum  
New Developments in Courtroom Testimony, Ethics, and Expert Witness malpractice  
Fraud Deterrence in Review and Compilation Engagements  
A View from the Federal Bench - Insights from the Front Lines of Procedural Battles  
To Tax Affect or Not to Tax Affect: The Pass-Through Entity Dilemma  
Risk Analysis with Discounted Cash Flow  
An Introduction to Supply-Side Models: Are They Relevant in Business Valuation Work?  
Industry Standards Update  
Forensic Accounting for Valuation Practitioners

2008 NACVA Business Valuation Conference (24 hrs)

If It Aint't Broke...Break It  
Case Law Update  
The Butler Pinkerton Model: Empirical Support for Company Specific Risk  
Knowing When You Have Performed Adequate Research  
Opportunities and Conflicts Resulting from Pension Protection Act  
The Future of the Valuation Profession  
What lawyers Do to Experts When They Can  
Business Valuations in Commercial Damages & Bankruptcy Cases  
Using the Statements of Cash Flow for Insightful Analysis and Fraud Detection  
Family Law Forensics Beyond Business Valuation  
Beyond the What Using SPARC to Determine the Why and Add value for Clients  
Industry Standards Updates  
Using Business Valuation Manager Pro, **INSTRUCTOR**

2008 NACVA (6 hrs)

Exploring Multiple Regression Analysis in Excel to Value Securities  
NACVA Online Learning Lecture Series - Using BizComps - **INSTRUCTOR**  
NACVA Online Learning Lecture Series - Duff & Phelps Database  
NACVA Online Learning Lecture Series - Using Done Deals and Mid Market Comps  
Database  
NACVA Online Learning Lecture Series -IRS Corporate Ratios Database **INSTRUCTOR**

2009 NACVA Business Valuation Conference (141 hrs)

Direct Market Data Record Part 1  
Direct Market Data Record Part 2  
Direct Market Data Record Part 3  
Direct Market Data Record Part 4  
Direct Market Data Record Part 5  
Developing Discounts & Cap Rates in a Troubled Economy: New & Emerging Views on Old Issues  
Current Update in Valuations  
Introduction to Fraud Deterrence, Detection & Investigation  
Influence, Impact, & Income – Your Receipt to Thrive in Today’s Economy  
Lost Profits Damages – Keeping the Expert in the Case  
Quantifying Company Specific Risk Using the Finison/Daily Model  
Tax Valuation in a Changing Environment  
Daubert Challenge: What Every Appraiser Needs to Know  
Introduction to Forensic Accounting  
Governance, Ethics, and Accountability  
The Big “3” Forensic Accounting Methodologies  
Case law Update  
Positive & Negative Indicators: Quantifying your Ratio Analysis and its Effect on Compliance Valuation  
Square Pegs in Round Holes, Adjusting Multiples from Public Guideline for Private Firms  
Industry Standards Update  
Direct Market Data Record Part 5- **INSTRUCTOR**  
2008 Advanced Estate Planning Conference - **INSTRUCTOR**  
IBA Market Data Understanding and Using the largest transaction Database for Privately Held Business Sales - **INSTRUCTOR**  
IBA Market Data Understanding and Using the largest transaction Database for Privately Held Business Sales-Repeat - **INSTRUCTOR**  
Case Study for Application of Longstaff Model for Marketability Discounts for Private Companies  
Advanced Techniques for Exceptional Report Writing - Part I  
Advanced Techniques for Exceptional Report Writing - Part II  
Advanced Techniques for Exceptional Report Writing - Part III  
An Introduction to Statistical Forecasting  
Statistical Analysis, Economic Theory and Modeling

2009 NACVA CTI – Atlanta, Ga. (8 hrs)

Fundamentals of Financial Modeling & Forecasting- **INSTRUCTOR**  
Analysis of Financial Statements & Financial Data- **INSTRUCTOR**

2010 NACVA Business Valuation Conference (44.5 hrs)

International Financial Reporting Standards: The Move toward Global Accounting  
Value Maps: Valuation Tools that Unlock Business Wealth  
Will the Reader Cost of Capital Please Stand Up?  
Regression Analysis as a Tool for Validating Valuation Methodology  
Other Valuation Adjustments - What Should We Do With Them?  
The Income Approach: It's Not All about the Cost of Capital  
Transactional Databases - Useful or Useless



Appraisers in a Choke Hold: Regulatory and Ethical Issues for Valuation Analysts in Tax Valuations

Introduction to Business Appraisal Review

Case Law Update

The Valuation of Tax Loss Carry forwards

To Forecast or Not to Forecast: That is the Question

Lost Profits: Demonstrate Causation and Prove Damages

The Use of Regression Analysis as a Means to Better Forecast Sales

Industry Standards Update

Marketability Discounts: The Next Revolution - The Pluris DLOM Database

Using RMA Valuation Edition

Advisor 7 Secrets - Learn the Top Seven Secrets of the Most Successful Advisors

Techniques for Conducting Effective Internet Research

Business Appraisal Review

Goodwill in Divorce (**INSTRUCTOR**)

How Experts Can Assist in Litigation

Guideline Company Methods of Valuation (**INSTRUCTOR**)

Small Group Questions and Answers

Mergers and Acquisitions for Small Businesses - Pricing for Sale (**INSTRUCTOR**)

Equipment Appraisal and What You Need to Know

Determining the Discount for Lack of Marketability and Understanding the Restricted Stock Studies

Small Group Question and Answer

Collaborative Practice - An Introduction for the Valuation Professional

#### 2011 NACVA Business Valuation Conference (24 hrs)

Case Law Update

Industry Standards: Ready to Protect and Serve

Normalizing Financial Statements: Normal or Not? Factors to Consider

The Heart is On: A Cost of Capital Pressure Cooker

A Premium Perspective on Discounts

Zero to 60 in the Consulting Profession

The "New Economy - What it Means for Business Values"

Benford's Law: The Facts, the Fun, the Future

A Single Fair Value

Equity Risk Premium: Estimating the ERP in the Continuing Distressed Economy

Behavior Symptom Analysis: How to Assess Witness Credibility

Business Valuation, DLOM and Daubert: The Issue of Redundancy

Practice Safe Statistics

Winning Through Regression: The Power of Statistics on Your Side

Non-Compete Agreements: The Uninvited Guest We Too Often Ignore

Using Social Media to Expand your Sphere of Influence

Professional Errors and Omissions Liability Insurance: Proving Professional Peace of Mind

#### 2012 NACVA Business Valuation Conference (36 hrs)

How to Automate Data for Financial Statements

Federal and State Case Law Update

Is the Size Adjustment Still Valid?

Normalizing Adjustments

Discounts and Premiums  
Appraisal Penalties, Practice Management , Daubert Challenges and IRS Issues  
A User Friendly, Accurate and Secured 409A SaaS Valuation Solution  
The IRS, The Valuator, The Tax Attorney, Perspectives and Guidance on Navigating  
through Valuation Engagements  
Alternatives to Handle Tough Issues in Determination of True Income  
Correlation of Cash Flow and Cost of Capital  
How to Work with the IRS - What Business Valuation and Clients Need to Know  
Unifying Industry Standards - Bringing Everyone to the Table  
So, You've been served a Subpoena! Now What?  
The Layman's Use of Regression Analysis for Business Valuation  
Converting Business Valuation Engagements into Successful Exit and Succession  
Engagements  
A Trillion Here and a Trillion There  
How to Effectively Market Yourself to Lawyers and Law Firms  
Keys to Building a Seven Figure Practice

#### 2014 NACVA Business Valuation Conference (26 hrs)

Federal and State Case Law Update  
Industry Standards Update  
Calculation and Conclusion of Value and Other Roles Valuators Play  
Don't Double Dip on Risk Adjustments  
Cost of Capital Update  
Ivory Tower Irony: How Many Appraisers Can Dance on the Head of the Private Capital  
Markets?  
Gift & Estate Tax - Grading the Report and Supporting the Attorney's Objective  
What Makes a Proper Calculation Report and What Development Standards Apply?  
Valuation Panel  
How to Prepare a Discount for Lack of Marketability for the IRS  
Normalizing Owner Compensation on BV  
Rebuttal Reports and Defense Expert's Role  
Synthesis of Conclusions  
Valuation Panel  
Microsoft Excel for Valuators

#### 2015 NACVA Business Valuation Conference (28 hrs)

Litigation Report Writing Workshop  
Business Valuation and Financial Forensics Case Law Update  
FLP Case Law Update  
Oil and Gas: From Rock to Bank  
Conversations With the Masters  
Linking the Market Approach to the Income Approach: A Simulation Study  
Business Interruption: Understanding the Unique Issues of BI Damage Calculation and  
developing a Niche Practice  
Valuing Complex Debt and Equity Structures  
Valuation of Business, Securities, and Intangible Assets for Bankruptcy Purposes  
The Strategy of Hope: A Poor Choice for Business Development  
Conversations With the Masters  
The Strategy of Hope: A Poor Choice for Business Development

2016 NACVA Business Valuation Conference (33 hrs)

Emerging Issues in Cost of Capital: A Deep Dive Into the D&P Handbook & Beyond  
Useful Weighted Average Cost of Capital – Instructor  
A Method to Adjust the Cost of Equity for Prevailing Market Conditions  
Federal and State Case Law Update  
Impact of the IRS Job Aids  
Three Valuation Approaches - Challenges and Issues  
Trending Matters in Business Valuation  
Navigating the Economy for Business Growth and Success  
Advanced Issues in Damages Analysis  
The Use of Regression Analysis in the Market Approach  
Divorce Valuations - Who Owns the Personal Goodwill?  
Fast and Powerful Operational Diagnostics Provide Transparency Into Enterprise Value  
Hardball with Hitchner- Solid Answers to Your Tough Questions  
Finding resolution Through Concurrent Witnessing - Hot Tubbing with the Judge and Experts  
Avoid the Hot Seat - 11 Common Pitfalls in Lost Profits and Business Damages Analysis  
Collaborative Law - What is it, and Should I Consider Adding this to the Services I Offer?  
Explaining Damages to Juries and Others  
Forensic Accounting in a Business Divorce  
Hardball with Hitchner- Solid Answers to Your Tough Questions  
Efficient Engagement Practices for Valuations  
Thriving in Forensics - Practice Instructions for Forensic Operators  
Tips for Practitioners - Writing as Part of Your Practice

2017 NACVA Business Valuation Conference (26 hrs)

Around the Valuation World  
The Reinvention of America  
The Reasonable Certainty Requirements in Lost Profits Litigation  
The Sanity Check - Hypothetical Willing Buyer and Willing Seller  
Divorce Valuations - Who Owns the Personal Goodwill?  
The Expert's Role in Financial Litigation  
Hardball With Hitchner - Solid Answers to Your Tough Questions  
Around the Valuation World  
Experts Sabotaging Themselves in Court - The Judges Tell All  
Getting Paid What Your Services Are Worth  
Corporate Divorce Litigation - Understanding Its Dynamics and Formulating Solutions  
Regression Analysis - Construction and Interpretation  
Forensic Accounting Techniques in Business Appraisals  
Hardball With Hitchner - Solid Answers to Your Tough Questions  
Around the Valuation World  
Theatre Skills and Expert Witnesses

## **Alliance of Merger & Acquisition Advisors**

### 2003 Alliance of Merger and Acquisition Advisors (24 hrs)

The Certified in Merger and Acquisitions Credentialing Program  
Overview of the M&A Marketplace and the Transaction Advisory Process  
Business Analysis and Valuation for M&A Advisory Professionals  
Legal & Tax Issues for M&A

### 2004 Alliance of Merger and Acquisition Advisors (16 hrs)

(The Certified in Merger & Acquisition Credentialing Program)  
Overview of the M&A Marketplace and the Transaction Advisory Process  
Business Analysis and Valuation for Merger and Acquisitions Advisory Professionals  
Legal and Tax Issues for Merger and Acquisitions

## **Illinois CPA Society of Certified Public Accountants**

### 1994 Annual Business Valuation Conference

Alternative Dispute Resolution  
Estate & Gift Tax Valuation Overview and Update  
Judicial Review of Valuation Methods  
Update on CEA Curriculum  
AICPA Business Valuation Activities  
A Business Brokers Perspective on Business Valuations  
Valuation of ESOP's

### 1995 Annual Business Valuation Conference

Legal Update Panel  
Estate Freezes, Gifting and Dealing with the IRS  
Financial Modeling Issues  
Finding and Keeping Clients in the 90's  
Business Valuation CEA Series  
Tax Issues and Valuation Considerations for Different Forms of Entities  
Valuing Health Care Professional Practices in a Changing Environment  
Intellectual Property Valuation  
Ethics USPAP & Professional Liability

Using Ibbotson Associates Publications in Private Firm Valuations (8 hrs)  
November 15, 2000

International Business Valuations: Overview and Methodologies (4 hrs)  
November 16, 2000

## **American Institute of Certified Public Accountants**

### 1995 National Conference on Business Valuation (16 hrs)

Investigating Unreported Income in a Divorce Setting  
Valuing Different Classes of Stock  
Using Ibbotson's Data in Appraisals  
Research Resources for Business Valuation  
Changing Environment in the Health Care Industry  
Family Limited Partnerships: The Dilemma of Discounts  
Using the Market Data Approach to Value Small and Medium-Sized Businesses  
Valuation Issues in Bankruptcy  
Strategies in Determining Damages  
Common Deficiencies in Valuation Reports  
Specific Risk Premium  
Quantifying Environmental Risks  
Intangible Assets in Litigation and Non-Litigation Settings

### 1997 Advanced Business Valuation Conference

Dissecting Revenue Ruling 59-60  
Procedures in Performing a Business Valuation  
Advanced Applications of Valuation Approaches, Methods, Concepts and Procedures  
Discounts, Premiums and Capitalization Rates  
Low Budget Valuation Engagements  
Excess Earnings Method of Valuation  
Forensic Auditing – Finding and Reporting Owner's Perquisites and Common Financial Statement Adjustments  
Rule of Thumb Valuations – Pros and Cons  
Employee Stock Ownership Plans (ESOP)  
Research of Valuation Data  
Sample Valuation Reports  
Case Study  
Revenue Rulings and Court Cases on Discounts

### 1999 AICPA National Business Valuation Conference

Start-Ups in the New Millennium  
Insurance and Damage Issues in Business Valuation  
Business Valuation: A View From the U.S. Tax Court  
Current Court Case Update  
Ethics and Profits in Business Valuation  
Working With Advanced Wealth Transfer Techniques  
Daubert and Kumho Tire  
Chapter 14  
The 10 Common Tax Mistakes of Divorce Lawyers  
Intellectual Property Valuation and Damages  
Valuation Issues in Mergers

AICPA – Auditing Requirements and Valuation Issues in Financial Reporting (2 hrs)

SFAS 141 & SFAS 142, November 28, 2001

AICPA – Implementing FASB 141: A Practical Case Study of a Business Combination (2 hrs)  
February 6, 2002

AICPA – Testing for Impairment Under SFAS 142: A Case Study March 7, 2002 (2 hrs)

2003 AICPA National Business Valuation Conference (27 hrs)

Practical Approach to Using Statistics in Business Valuation Engagements  
Pass-Through Entities – What’s All the Fuss About?  
Engagement Efficiencies and Effectiveness  
Economic Damages  
Real Options  
FLP & LLC Valuation Strategies – Minimizing IRS Attacks  
FAS 141/142  
Developments in the Valuation of ESOP Shares  
AICPA Business Valuation Standards  
Practice Management Issues  
Valuation Issues: A Perspective From a U.S. Tax Court Judge  
Sarbanes-Oxley – What it Means to Business Appraisers  
Issues in Lack of Marketability Discounts  
Coaching Clients over the Value Bridge  
Mock Trial

2005 AICPA National Business Valuation Conference (21 hrs)

The Creation and Destruction of the Valuation Expert  
The Commodity Boom and Global Economics  
Financial Analysis - Beyond the Calculations  
Income Approach- Overview and Pitfalls  
FASB Emerging Issues  
SEC Perspective on Valuations in Financial Reporting  
Control Value: Key Factors in Determining a Control Premium  
Electronic Discovery & Evidence Spoliation  
Ins and Outs of Lost Profits Analysis  
S-Corps/Pass-Through  
Advanced Statistical Applications for BV Engagements  
Judging Valuation Experts & Their Reports: View From the Bench  
AICPA Town Hall Meeting - BV Section Update  
Business Valuation Standards  
Case Study: Anatomy of an Intangible Asset Valuation Engagement Part 1  
Case Study: Anatomy of an Intangible Asset Valuation Engagement Part 2

2007 AICPA National Business Valuation Conference (21 hrs)

The Economics of Disasters: The Economic Impact of Katrina & Rita  
Dream the Impossible Dream: Can Specific Company Risk Really Be Quantified?  
Calculating the Cost of Capital for Companies Less than \$100 Million in Value  
Discounts for Lack of Marketability Panel- Who’s on First, What’s on Second, I Don’t  
Know Who is on Third  
Town Hall Meeting- ABV Credential Holders  
Appraiser Professional Responsibility  
Quantitative Application in Valuation – Basic Statistical Measure

IRC 409A and SFAS 123R Valuations  
Risks along the Technology Life Cycle  
Tax Valuation Trials- Dos and Don'ts  
Hardball with Hitchner- Ask Experts  
Valuation Musical Works and Literary Rights  
BV Standards Update with Q & A Panel  
Developing Meaningful Discount Rates for Damage Analysis Cases  
A View from the Bench: The Biggest Mistake Experts Make and a Judge's View on How to Avoid Them

2006 American Institute of Certified Public Accountants (27 hrs)

Selling Your Story to the Media to Brand Awareness and Attract Clients  
Hi-Tech  
Lessons Learned From Enron  
GAAP & GAAS Overview  
Fair Value Measurements: Impact on SFAS 141/142  
What Lawyers do to Silence Articulate Experts  
Business Valuation Standards  
SFAS 141 Case Study  
123R Overview  
123R Case Study  
Bringing it all Together Panel  
Ask the Expert Panel  
S Corps  
The Cost of Illiquidity  
Valuing Intangible Assets for Business Combinations: SFAS 141  
Comparison of Models - Recent Research and Development

2012 American Institute of Certified Public Accountants (2 hrs)

Overview of Merger & Acquisitions Dispute

2014 American Institute of Certified Public Accountants (4 hrs)

Social Security and Medicare: Maximizing Retirement Benefits

**International Society of Business Appraiser (5 hrs)**

2016 IRS Proposed Changes - Section 2704 Webinar  
2017 Projecting Cash Flow  
2017 Discounts for Lack of Marketability for Controlling and 50/50 Interests

**International Association of Consultants, Valuators and Advisors**

2008 International Association of Consultants, Valuators and Analysts Conference (41 hrs)

Examination Procedures for International Certification - **INSTRUCTOR**  
Frankfurt Germany  
Business Valuations, Universal and Fundamentals Applications, **INSTRUCTOR**  
Beijing China

2010 International Association of Consultants, Valuators and Advisors - Shanghai China Symposium (24 hrs)

Relationships Between Risk and Value - The M&A Transaction, Finding Clues in Financial Statements (**INSTRUCTOR**)  
The Valuation Engagement, The Valuation Report (**INSTRUCTOR**)  
The Management Team's Role (**INSTRUCTOR**)

2010 International Association of Consultants, Valuators and Advisors – Asian Pacific Conference on Valuation and IFRS (1 hrs)

Fraud, Risks and Valuation (**INSTRUCTOR**)

2010 International Association of Consultants, Valuators and Advisors – Beijing China ( hrs)

Business Valuation Fundamental (**INSTRUCTOR**)  
Valuing Intangible Assets (**INSTRUCTOR**)

**Consultants Training Institute**

2010 Consultants Training Institute (7 hrs)

Advanced Techniques for Exceptional Report Writing  
The Pluris DLOM Database  
Forensics in Business Valuation - Part 1  
Forensics in Business Valuation - Part 3

2011 Consultants Training Institute (4 hrs)

Using the SBBI Data  
IRS Corporate Ratios Database  
Done Deals / MMC Database  
Key Value Data: The Leader in Valuation Data and Research

2013 Consultants Training Institute (22 hrs)

Excel for Valuators - Session #1  
Excel for Valuators - Session #2  
Excel for Valuators - Session #3  
Word for Valuators - Session #1  
Word for Valuators - Session #2  
Strengthening Your Business Valuation Reports to Grow Your Practice  
Advanced Pricing: Tools for Increasing Revenues and Pricing Competencies  
Top Five Commercial Litigation Engagements You're Missing Out On  
How to Provide Supportable Discount for Lack of Marketability  
Valuation Round Table  
Valuation of Earnouts and Other Contingent Liabilities  
Estimating the Cost of Capital - An Update on Current research  
Techniques for Discovering Hidden Assets  
This Bumpy Economic Road: What Does It Mean for Business Valuation?  
Financial Forensics Round Table  
The Firm of the Future: A Radical Business Model for Professional Firms  
You, Your Practice, and Assets Are at Risk. Don't Roll the Dice with Practice Risk Management



## **Valuation Products and Services**

### 2010 Valuation Products and Services (VPS) (2 hrs)

The Expert Business Valuation Report: Preventative Medicine - How to Avoid the Big Mistakes and Win the Credibility War

### 2011 Valuation Products and Services (VPS) (6 hrs)

Business Valuation Calculations, Calculation Reports and Summary Reports  
Techniques for Determining the Technical Accuracy and Credibility of a Valuation Analysis  
Using Forensic Tools in Divorce Engagements

### 2012 Valuation Products and Services (VPS) (6 hrs)

Determining Cost of Capital: A Case Study An Easy, Understandable and Supportable Method  
The Confused State of DLOM's: The more I Find Out the Less I seem to Know  
How to Write a Valuation Report for the IRS

### 2013 Valuation Products and Services (VPS) (2 hrs)

Fundamentals of Personal Injury and Wrongful Death Damage Calculations

### 2014 Valuation Products and Services (VPS) (2 hrs)

New Year BV Update - The New Concepts, Data, Models and Methods From 2013 That You Will Need to Know

### 2015 Valuation Products and Services (VPS) (10 hrs)

Detecting and Avoiding Business Valuation Mistakes - The Capitalization of Earnings/Cash Flow Method  
New IRS Job Aid and How the IRS Determines Reasonable Compensation  
Detecting and Avoiding Business Valuation Mistakes: The Guideline Company Transactions Method  
The Guideline Public Companies Method Amazing Lessons from the Tax Court  
Hardball with Hitchner, Pratt and Fishman - They Tackle the Tough Issues and Present a Consensus View

### 2016 Valuation Products and Services (VPS) (6 hrs)

Dissecting The Reasonable Compensation Job Aid For IRS Valuation Professionals  
Explaining Damages to Juries and Others  
Statistics - What You Need to Know

### 2017 Valuation Products and Services (VPS) (2 hrs)

Using New Resources to Determine and Defend Lack of Marketability Discounts

## **Partnership Profiles**

### 2007 Partnership Profiles (8 hrs)

Appraising Family Limited Partnerships

## **Stafford Publications**

### 2010 Stafford Publications (2 hrs)

FAS 109 and Valuations of Deferred Tax Assets

## **John Wiley & Sons**

### 2010 John Wiley & Sons (40 hrs)

Guide to Fair Value under IFRS - Chapter 28 Petroleum Resources, Author

Guide to Fair Value under IFRS - Chapter 3 the Market Approach, Co-**Author**

Guide to Fair Value Under IFRS - Chapter 10 Risks and Rewards, Co-**Author**

## **Accountants Education Group**

### 2010 Accountants Education Group (4 hrs)

Texas Ethic

### 2012 Accountants Education Group (4 hrs)

Texas Ethic

### 2014 Accountants Education Group (4 hrs)

Texas Ethic

## **American Society of Appraisers**

### 2011 American Society of Appraisers (4 hrs)

Changes to the AICPA "Cheap Stock" Practice Aid

Explanation of the NICE Method

### 2012 American Society of Appraisers (27.1 hrs)

America's Economic Future

Raising the Bar for the Valuation Profession

Top Mistakes on the Witness Stand & How to Avoid Them

Preparing for & Being Deposed as an Expert Witness

Federal and Arizona Rules - Qualifying as an Expert Witness & New Discovery Rules

Valuation of Inventory & Deferred Revenue

Survivor Curve Analysis in Customer Relationship Valuation: Techniques and Practical Tips

The Misuse & Abuse of Guideline Company Transactional Data in Valuing a Business

Using the Market Approach

Valuation of Share-Based Compensation Using Advanced Option-Based Methods

Tax Court Update: What an Appraiser Needs to Know

Unlocking the Mysteries of Key Person Value

How Nanotechnology Can Create More Value and Less Risk in the Energy Industry

Fundamentals of Oil and Gas Appraisal: Understanding Reserves

Oil & Gas Hedging Strategies

Fundamentals of LNG Trading

State of Energy M&A Environment

Valuing Master Limited Partnerships

Update on Mineral Interest Leasing Activity

Valuing Oil & Gas Working/Royalty Interests Without Reserve Reports

Techniques for Valuing Development Portfolios of Renewable Energy Entities

Does the Job Manage You or Should You Manage the Job  
Building Public Trust in the Valuation Profession

2015 American Society of Appraisers (11 hrs)

Uniform Standards of Professional Practice  
An Update for the AICPA Private Equity/Venture Capital Task Force  
The Fundamentals of Estimating Economic Lives of M&E

2016 American Society of Appraisers (5 hrs)

Forensics in Valuation  
How Due Diligence and Other Provisions of IRS Circular 230 Apply to Appraisers  
Valuation Issues for Divorce Engagements

**Business Valuation Resources**

2009 Business Valuation Resources (2 hrs)

Developing Discount & Cap rates in a Troubled Economy: New and Emerging Views on  
Old Issues

2010 Business Valuation Resources (4.5 hrs)

Valuing Tiered Partnership Structures  
Lost Profits Calculations: Methods and Procedures

2011 Business Valuation Resources (3.5 hrs)

Advanced Workshop on Management Forecasts and Projections

2012 Business Valuation Resources (5.5 hrs)

Valuing Radio Stations  
Why Your DLOM is Vulnerable to a Daubert Challenge  
Valuing Customer Relations

2014 Business Valuation Resources (3.5 hrs)

Why Your Multiple May Be Wrong: Forgotten Statistical Concepts and Their Invaluable  
Application  
Business Valuation in the Federal Tax System in 2014

2015 Business Valuation Resources (3 hrs)

Transaction Databases: Drilling Down into Pratt's Stats and BizComps  
The New Key-Person Risk on Steroids: Personal Goodwill

2016 Business Valuation Resources (12 hrs)

Multifactor Scorecard Analysis Helps With Debt-Verses-Equity Problem  
Measuring Unjust Enrichment

**Financial Consulting Group, L.C. (2 hrs)**

2009 Financial Consulting Group, L.C.

Using Statistical Measures in Business Valuation and Litigation Services, Part I & II

**Mercer Capital (1 hr)**

2012 Mercer Capital

Non-Traditional Transaction Structures for Banks Webinar

**Principal Life Insurance Company (1 hr)**

2012 Principal Life Insurance Company

Total Retirement Solutions

**Business Enterprise Incorporated (12.8 hrs)**

2011 Business Enterprise Incorporated (11 hrs)

BEI Annual Exit Planning Conference

2012 Business Enterprise Incorporated (1.8 hrs)

Overlap of Company Specific Risk & the Size Premium

**Bernsteine Global Wealth Management (7 hrs)**

2006 Bernsteine Global Wealth Management (3 hrs)

Capital Markets, Retirement Planning, Oil & Energy, Commodities

2007 Bernsteine Global Wealth Management (4 hrs)

Capital Markets, Wealth Planning, Innovations in Investment Management and Climate Change

Bond Strategies for the Current Market

**Palisade (16 hrs)**

2006 Statistics - Risk and Decision Assessment Training

**South Texas College of Law (8 hrs)**

2014 Houston Family Law Trial Institute Valuation Specialty

**Sloan & Kuecker, P.C.**

2005 Sloan & Kuecker, P.C. (2 hrs)

Representing Lottery and Other "Winners"

2008 Sloan & Kuecker, P.C. (2 hrs)

Managing an Accounting Practice

2011 Sloan & Kuecker, P.C. (2 hrs)

Asset Protection

Managing an Accounting Practice

2013 Sloan & Kuecker, P.C. (16 hrs)

Gear Up Individual Tax

2014 Sloan & Kuecker, P.C. (16 hrs)

Gear Up Business Entities

**Transaction Advisor, LLC (1 hrs)**

2013 Mergers of Accounting Firms: Avoiding the Roadblocks & Understanding the Market

**Bradford Tax Institute (2 hrs)**

2015 S Corporations Tax Secrets: How to Help Your Clients Turn Their S Corporations Into Tax Savings Machines

**Deloitte LLP (1.5 hrs)**

2016 Bring it on - Discussing the FASB's new lease standard

**Principal Life Insurance Company (1 hr)**

2012 Total Retirement Solutions

**Accountants Education Group (12 hrs)**

2012 Accountants Education Group (4.0 hrs)

Texas Ethics

2014 Accountants Education Group (4.0 hrs)

Texas Ethic

2016 Accountants Education Group (4.0 hrs)

Accountant's Ethics in Texas

**Pencor Mazur**

1999 Fifth Annual Super Conference for CPA's

How Technology Will Forever Change the Accounting Industry

How to Sell a Company for Maximum Value

Street Value v. Textbook Value

The Due Diligence Process

Growing and Grooming: Preparing a Business to Sell for the Highest Price

Corporate Finance: Finding the Money and Funding the Deal

New Innovations for Business Development

**National Registry of CPE Sponsor - SEAK (17 hrs)**

2013 National Registry of CPE Sponsor - SEAK

How to Excel at Your Expert Witness Deposition

**National Center for Continuing Education (16 hrs)**

2008 Budgeting and Financial Modeling Using Excel

**Mentor Plus**

2003 Performance Measurement PLUS Skills & Systems Workshop (16 hrs)

Performance Measurement: The Concept

Performance Measurement: The Process

Performance Measurement: The Service

**Northwestern Mutual (5 hrs)**

2006 Estate and Business Planning

**1990 Nichols Education Corporation**

Winning In Court II (8 hrs)

Background and Overview

Insurance Investigations

Business Valuations

Subject of Expert Testimony

Business Interruption