

**QUALIFICATIONS OF ANALYST**  
**BRIAN A. RUSSELL, MBA, CPA/ABV, CVA**  
**Valuation Analysts, LLC**  
**2545 Farmers Drive, Suite 180, Columbus, OH 43235**  
**Phone: 614-336-1950 - Fax: 614-336-3994**

**EDUCATION**

**MASTER OF BUSINESS ADMINISTRATION**

Franklin University  
Major: Applied Leadership

**BACHELOR OF SCIENCE**

Franklin University, Summa cum laude  
Major: Financial Management

**ASSOCIATES OF APPLIED SCIENCE**

Columbus State Community College, Summa cum laude  
Major: Accounting

**Undergraduate studies**

Indiana University, Purdue University at Indianapolis (IUPUI)  
Major: Biology

Certificate of Educational Achievement (Business Valuation/Litigation Support)  
American Institute of Certified Public Accountants

**CERTIFIED PUBLIC ACCOUNTANT**

**CERTIFIED VALUATION ANALYST**

**ACCREDITED BUSINESS VALUATION SPECIALIST**

**EXPERIENCE HIGHLIGHTS**

Brian Russell is a principal of Valuation Analysts where he is responsible for managing litigation consulting and valuation engagements. Mr. Russell has valued hundreds of businesses since 1989, with a concentration of work in divorce engagements. His work also includes business valuations for ESOPs, family limited partnerships, estates and gifts, buy-sell agreements, dissenting shareholder actions, mergers and acquisitions and strategic planning. Mr. Russell has also performed financial and economic analysis of damage claims for business interruptions and wrongful termination matters. He has provided expert testimony on business valuations and damage analysis on numerous occasions. He has been qualified as an expert witness in Federal Bankruptcy Court, and in Crawford, Cuyahoga, Delaware, Fairfield, Franklin, Knox, Richland, and Union counties within Ohio.

Mr. Russell has provided accounting, tax, business valuation, litigation support and management consulting services to hundreds of corporate and individual clients for nearly twenty years. He is the President of the Southern Ohio chapter of the National Association of Certified Valuation Analysts (NACVA) and a past Chairman of the Ohio Society of CPAs Columbus Litigation Support Committee. He is also a former member of the original Executive Committee of NACVA in 1993.

**PROFESSIONAL EXPERIENCE**

2003 - Present	Valuation Analysts, LLC Managing Member and Founder
2002 – 2003	American Express Tax & Business Services Director of Litigation Consulting and Valuation Services, Ohio Region
1987 - 2002	Russell, Mealer & Kalb, CPAs President and Founder
1984 - 1987	Hausser + Taylor, LLP Supervisor

## **PROFESSIONAL ASSOCIATIONS**

- Accredited Business Valuation specialist, American Institute of Certified Public Accountants
- Certified Valuation Analyst, National Association of Certified Valuation Analysts
- Member and Past Director, National Association of Certified Valuation Analysts
- Member and ASA applicant, American Society of Appraisers
- Member, Ohio Society of Certified Public Accountants
- Member and Past Chairman, Litigation Support Committee, Ohio Society of CPAs - Columbus Chapter

## **SEMINARS**

Mr. Russell has given numerous seminars on the topic of business valuation to the Ohio State Chapter members of the National Association of Certified Analysts, the Columbus Bar Association and numerous other county Bar Associations throughout Ohio.

## **EXPERT WITNESS**

Provided deposition and trial testimony on business valuations and damage analysis on numerous occasions. Qualified as an expert witness in Federal Bankruptcy Court, and in Crawford, Cuyahoga, Delaware, Fairfield, Franklin, Knox, Richland, and Union counties within Ohio.

## **OTHER**

Passed Uniform Certified Public Accountants examination on first sitting with scores that ranked in the top 2% nationally.