

BRINIG & COMPANY

INCORPORATED

VALUATION AND FINANCIAL CONSULTANTS

401 B STREET, SUITE 2150

SAN DIEGO, CA 92101

TEL. (619) 687-2600 FAX (619) 544-0304

www.brinigco.com

BRIAN P. BRINIG, JD, CPA, ASA **Resume - January 2010**

QUALIFICATIONS

Certified Public Accountant, California, 1977; Accredited in Business Valuation (ABV)
Attorney at Law (not practicing), California, 1979
Past President, Financial Analysts Society of San Diego
Accredited Senior Member (ASA) of American Society of Appraisers,
Business Enterprise Valuation (Past Officer of National Business Valuation Committee)
Adjunct Professor, University of San Diego School of Law, Finance & Accounting
American Arbitration Association - Commercial Arbitrator
California Real Estate Broker, 1981-1985
Member, Litigation Services Committee, California Society of Certified Public Accountants,
(Past Chair - San Diego Chapter; Past California Chair - Business Valuation Section)
Board of Directors, San Diego Society of CPAs (1992-1994)
Conference Chair, California Society of CPAs, 1992 Litigation Services Conference
Conference Co-Chair, Joint A.S.A. and Canadian Institute of Chartered Business Valuators,
International Business Valuation Conference in San Diego, 1994
Member, Subcommittee for establishing Superior Court Family Law Rules relating to the
appraisal of closely held business interests, S. D. County Bar Association, 1994-1995
Special Master of the U.S. District Court (F.R.C.P. 53) and the Superior Court (Corporations
Code §2000, business valuation, community property tracing and allocation matters)

AREAS OF SPECIALTY

Business and professional practice valuation for purposes of purchase and sale, estate planning, condemnation and business litigation. Merger and acquisition consulting to acquirers, targets and the professional community regarding valuation, financing and transaction structuring. Financial analysis to determine economic damages from unjust enrichment, lost profits, diminution in value, business torts, or other causes of action. Emphasis on forensic accounting, economics and complex litigation-related analysis. Arbitrator and mediator for complex accounting and financial issues.

EDUCATION

University of San Diego School of Law, JD, 1979

Georgetown University School of Business Administration, BSBA (Accounting), 1973

EXPERIENCE

Price Waterhouse & Co., Atlanta, Georgia, 1973-1975

Arthur Young and Company, San Diego, California, 1975-1976

Vice President, Regional Business Brokerage Firm, 1979-1980

Partner, Business Appraisal and Brokerage Firm, 1980-1983

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Principal, Brinig & Company, Inc., 1983 to present
National University, Adj. Professor of Accounting, 1980-1983
University of San Diego School of Law, Adj. Professor, Finance & Accounting, 1997 to present

BOOKS

Brinig, B. P. and Gladson, E., *Developing and Managing a Litigation Services Practice*, (New York: Harcourt Professional Publishing, 2000).

Brinig, B. P. (co-authored with Carmichael, D. R. and Ladouceur, R. P., *et al.*), *Guide to Litigation Support Services*, (Fort Worth, TX: Practitioners Publishing Company, 1999).

PUBLICATIONS AND LECTURES

Brinig, B.P., and Kinrich, J.H., *Discount Rates, Risk & Economic Damages: Practical Considerations*, Business Valuation Update, Vol. 15, No. 9, September 2009.

Brinig, B.P., (with Luttrell, Andersen & Randall), *Tax-Affecting S Corporations for Business Valuations – A Rebuttal*, Family Law News, Issue 2, 2009, Vol. 31, No.2, pp. 20-26.

Brinig, B.P. & Israel, T.D., *Business Valuations After the Economic Downturn*, California Society of CPA's 2009 Family Law Conference, Los Angeles and San Francisco, October 2009.

Brinig, B.P., *Business Damages: Three Differences Between Business Valuation and Lost Profits Analysis*, AICPA/ASA Business Valuation Conference, Las Vegas, NV, November 10, 2008.

Brinig, B.P., *Adjusting Owner's Compensation: A Critical Issue in Business Valuation*, 2008 Business Valuation Conference of the California Society of Certified Public Accountants, Los Angeles, CA May 2008.

Brinig, B.P., *Business Damages: Discount Rate Theory and Practice*, AICPA Business Valuation Conference, New Orleans, LA, December 3, 2007.

Brinig, B.P. and Summers, S. Chris, *Owner's Compensation: A Critical Issue in Business Valuation*, California Society of CPA's Litigation Consulting Services Section (San Diego), November 6, 2007.

Brinig, B.P., *Business Damages: Lost Profits*, AICPA National Conference on Fraud and Litigation Services, San Diego, CA, September 26, 2007.

Brinig, B.P., panelist with Pratt, Shannon P., King, Hon. Donald B., et al., *Business Valuation "Must Know" Issues*, Business Valuation for Attorneys and Forensic Experts, Santa Rosa, CA, May, 2006.

Brinig, B.P. and Scherf, S., *Case Management*, American Institute of CPAs, Conferences on Fraud and Litigation Services, Phoenix, AZ, 2004.

Brinig, B.P., interview, *Goodwill under Financial Accounting Standards 142*, National Public Radio's *Marketplace*, March 5, 2002.

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Brinig, B.P., *Taking Effective Expert Depositions*, State Bar of California, Annual Meeting, Anaheim, CA, 2001, San Diego, CA, 2000 and Monterey, CA, 1998.

Brinig, B.P. (panel moderator), *The Experts on Expert Testimony*, American Institute of CPAs, Advanced Litigation Services Conference, Beverly Hills, CA, 2000; California CPA Education Foundation, Litigation Services Conference, Los Angeles, CA 2004.

Brinig, B. P., *Business Damages: Lost Profits or Lost Business Value*, American Institute of CPAs, National Business Valuation Conference, Orlando, FL 2004; State Bar of California, Annual Meeting, San Diego, CA, 2000 and Monterey, CA, 1998.

Brinig, B.P., *The Court Appointed Expert*, American Institute of CPAs, National Business Valuation Conference, Miami, FL, 2000.

Brinig, B. P., instructor, *Financial Statements in the Courtroom (Business Valuation)*, The National Judicial College, San Francisco, CA, 1998, Reno, NV, 1999 and Laguna Beach, CA, 2000.

Brinig, B. P., *Cutting Edge Divorce Issues: The Business Appraiser as a Jointly Retained Expert*, American Society of Appraisers, 18th Advanced Business Valuation Conference, New Orleans, LA, 1999.

Brinig, B. P. and Wagner, M. J., *Commercial Damages: A Case Study on Lost Profits*, American Institute of CPAs, Advanced Litigation Services Conference, Tempe, AZ, 1998 and Atlanta, GA, 1999.

Brinig, B. P., *Value of Owner's Services: Theory and Practice*, California CPA Education Foundation, Business Valuation Conference, Los Angeles, CA, 1998.

Brinig, B. P., *The Accounting and Financial Expert: Developing, Documenting, Presenting and Defending Your Opinion*, American Institute of CPAs, Nat'l Conference on Fraud, Las Vegas, NV, 1998; American Society of Appraisers, Advanced Business Valuation Conference, Memphis, TN, 1996.

Brinig, B. P. and Athy, R. K., *The Business Appraisers' Perspective on the Eminent Domain Process*, CLE International, Eminent Domain Conference, San Diego, CA, 1998.

Brinig, B. P., *Tax Aspects of Marital Dissolutions*, California Center for Judicial Education and Research, San Diego, CA, 1998.

Brinig, B. P. and Friedman, C. H., *Corporations Code §2000: Special Valuation Rules and Considerations*, California Society of CPAs, Business Valuation Conference, 1998.

Brinig, B. P., *Jointly Retained Business Appraisers, The Witness Chair*, Winter 1996, Issue 5.

Instructor, American Institute of CPAs, Business Valuation Program, course title: *NBV-7 The C.P.A. Valuator - Expert Witness*, 1996 to 1999.

Brinig, B. P., *Calculating Net Income Available for Support*, California Center for Judicial Education and Research, 1996.

Brinig, B. P., *Complex Financial Issues in High-End Divorces*, American Academy of Matrimonial Lawyers (Southern California meeting), 1996.

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Brinig, B. P., *The Ethics of Expert Witnesses*, The Witness Chair, Vol. I, No. 3, July 1996 (California Society of CPAs).

Brinig, B. P., *Business Valuation Workshop*, California Center for Judicial Education & Research, Monterey, CA, 1995 and Long Beach, CA 1996.

Brinig, B. P., panelist, *New Dimensions in Construction Litigation*, Litigation Services Institute, Las Vegas, NV, March 1996.

Brinig, B. P., panelist, *Proving and Disproving Economic Damages*, Litigation Section of the San Diego County Bar Association, 1995.

Brinig, B. P., *Business Valuations Under Corporations Code §2000*, California Society of CPAs, Litigation Services Conference, 1994.

Brinig, B. P., Pratt, Shannon P. and Fishman, Jay E., *Arbitrating a Small Business Valuation*, American Institute of CPAs, Conference on Litigation Services, Chicago, IL and San Diego, CA, 1993.

Brinig, B. P. and Summers, S. C., *Valuing Professional Practices*, California Society of Certified Public Accountants, 8-hour continuing professional education course, 1992 - 1995.

Brinig, B. P., *The Accountant's Role in Divorce: Valuation of the Small Business and Professional Practice*, American Institute of CPAs, National Conference on Divorce, Chicago, IL, June 1992.

Brinig, B. P., *Calculating Damages in Personal Injury and Wrongful Death Actions*, California Society of Certified Public Accountants, 8-hour continuing professional education course, 1992 - 1995.

Brinig, B. P., *Your Clients are Paying Too Much*, Dicta, Volume 37, No. 10, October 1990.

Brinig, B. P., *Capitalization Rates, Discounts & Premiums in Business Valuation*, American Institute of Certified Public Accountants, Annual Conference on Divorce, Atlanta, GA, June 1990.

Brinig, B. P. and Prairie, M. W., *Expert Testimony: The Business Appraiser as a Valuation Expert Witness*, Business Valuation News, Volume IV, No. 1, March 1985, pp. 8-24.

McIntyre, M. A. and Brinig, B. P., *Periodic Payments in Medical Malpractice Cases: Effect upon Attorney's Fee Awards*, 8 Trial Bar News 12, April 1985.

Brinig, B. P., *Basic Finance for the Practicing Lawyer*, 3-hour continuing education program, San Diego, CA, Los Angeles, CA, San Francisco, CA, Phoenix, AZ and Tucson, AZ, 1985 - 1993.

Brinig, B. P., *It's Only Money*, 7 Trial Bar News 14, October 1984.