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S. CHRIS SUMMERS, CPA, CFA, ASA

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Mr. Summers is a principal at Brinig & Company, Inc. and specializes in the preparation of business appraisals and economic analyses for litigation support. He has been with the firm since 1988 and has been directly responsible for a broad range of engagements including:

- ◆ Valuation consulting and appraisals for proposed sales and acquisitions of going business concerns, bankruptcy and condemnation proceedings, partnership dissolutions, estate and gift tax determinations, buy-sell agreements, and arbitration.
- ◆ Valuation/allocation analyses for separate and community property business interests and income available for support analyses in marital dissolution proceedings.
- ◆ Initial and annual appraisals for Employee Stock Ownership Plans in conformance with Internal Revenue Service and Department of Labor regulations.
- ◆ A wide variety of economic analyses for lost business profits and damages related to unjust termination, breach of contract, personal injury, and wrongful death.
- ◆ Valuation of intangible business assets including goodwill and going concern value, leasehold interests, contracts in progress, covenants not to compete, licenses, etc.
- ◆ Detailed review of business appraisals, economic analyses, opinions, and testimony presented by experts retained by opposing counsel.
- ◆ Valuation of stock options, preferred shares, closely held voting and non-voting common stock interests, including determination of appropriate minority interest and lack of marketability discount percentages.

QUALIFICATIONS

Certified Public Accountant, Texas
Chartered Financial Analyst
Accredited Senior Member (ASA) of the American Society of Appraisers,
Business Enterprise Valuation Specialist
Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants
Former Member, International Board of Examiners, American Society of Appraisers

EDUCATION

University of Texas Graduate School of Business, MBA (Finance), 1975
University of Texas, BBA (Management), 1973

PUBLICATIONS AND LECTURES

Summers, S. C., and Kinrich, Jeffrey H., *Valuation of Non-Saleable Goodwill*, California Society of CPAs, Family Law Conference, 2009.

Summers, S. C., Kaplan, Marc and Wesley, Robert, *Pereira-Van Camp-Imperato-Dekker*, Family Law Section of the San Diego County Bar Association, 2008.

Summers, S. C., Hargrave. Terry M., *Adjusting Compensation for Business Valuation*, California CPA Education Foundation Business Valuation Conference, 2008.

Summers, S. C., *Matrimonial Disposition of Employee Stock Options*, Institute for Divorce Financial Analysts Advanced Topics Workshop, 2005.

Summers, S. C., Luttrell, Mark, Harrison, Mark and Levy, David, *Tax Effecting S-Corporation Earnings*, AAML/AICPA National Conference on Divorce, 2004.

Summers, S. C., and Durst, Robert J., *Valuation & Disposition of Stock Options*, AAML/AICPA National Conference on Divorce, 2004.

Summers, S. C., Anderson, James A. and Kearson, Nancy, *Business Valuation-Hot Topics*, California Society of CPAs, Family Law Conference, 2000.

Summers, S. C., *The Excess Earnings Method*, Handbook of Business Valuation, (Thomas West and Jeffrey Jones editors, John Wiley & Sons, Inc., 2nd Ed., 1999).

Summers, S. C., *Stock Option Valuation and Allocation*, California Society of CPAs, Family Law Conference, 1998.

Summers, S. C., Huntington, Ned, *Business Valuation Issues*, Continuing Education of the Bar – California Dividing Property on Dissolution of Marriage, 1994.

Summers, S. C., Levi, Victor and Glenn, Donald, *Controversial Issues in Business Valuation-Point/Counterpoint*, California Society of CPAs, Litigation Advanced Forum, 1994.

Summers, S. C., *The Myth of Public Company Comparisons*, Business Valuation Review, Volume 11, No. 2, June 1992.

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