

Curriculum Vitae

Kenneth R. Baily, CPA
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CAREER EXPERIENCE - Thirty years in financial management and professional consulting.

Owner of Kenneth Baily, CPA, 2000 to Present.

Founder and President of Baily Consulting Services, Inc., 2000 to Present.

Nine years of experience performing business valuations of small and middle market companies, intellectual property, and asset holding companies for purposes of estate planning, marital divorce, litigation support, acquisitions, divestitures, financial reporting, 409A, ERISA, and shareholder divorce.

Four years of experience with law firms specializing in estate planning, tax consulting, tax litigation, and tax exempt organizations.

Three years of experience with CPA firms specializing in tax consulting and compliance.

Four years of experience as Managing Director of the McLean Group (San Diego Office), a national Investment Banking Firm, 2006 to 2010.

Twelve years of experience in financial management with various manufacturing, service and non-profit companies in the following positions: Controller, Director of Tax and Accounting Services, Employee Benefits Counsel, Tax Advisor for Planned Giving Department, and Director of Information Systems.

PROFESSIONAL CREDENTIALS

Certified Public Accountant - Oklahoma – 1989 (#10142); California – 1998 (#74949); and Oregon – 2002 (#10198)

Certified Valuation Analyst (NACVA) – 2003 (#030315); Accredited in Business Valuation (AICPA) – 2003 (#2479)

Certified Divorce Financial Analyst (CDFA) – 2009; Certified in Financial Forensics (AICPA) – 2008 (#843); Diplomat of the American Board of Forensic Accounting (DABFA) (The American College of Forensic Examiners International) – 1998

Attorney at Law - Oklahoma – 1987 (#12056); Admitted to the U.S. Tax Court (1998)

Certified Merger & Acquisition Advisor 2009; Real Estate Broker – 2002 (01328638): California

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants - Litigation Services Committee

National Association of Certified Valuation Analysts

Oklahoma Bar Association, San Diego Bar Association, North County Bar Association

Institute for Divorce Financial Analysts

International Academy of Collaborative Professionals

Collaborative Divorce Professionals of The Inland Empire

The National Center for Employee Ownership

Alliance of Merger & Acquisition Advisors

EDUCATION

California State University at Dominguez Hills, Bachelor of Science in Business Administration – Concentration in Accounting, 1978

Oral Roberts University, Masters in Business Administration, 1986

Oral Roberts University, Juris Doctorate, 1986

VALUATION EDUCATION (Last 5 Years)

American Society of Appraisers IRS Symposium – Cerritos, CA – February 22, 2006

AICPA Tax Strategies for the High-Income Individual Conference - Las Vegas, NV – May 8-9, 2006

NACVA Career Training Institute (Advanced Valuation Courses) – San Diego, CA – December 7 - 9, 2006

Alliance of Merger and Acquisition Advisors “2007 Winter Conference” – Las Vegas, NV – January 17-20, 2007

American Society of Appraisers 2nd Annual “National IRS Symposium on Valuation Issues” – Cerritos, CA – February 8, 2007

American Society of Appraisers “Introduction to Business Valuations BV201” – Los Angeles, CA – March 8 -11, 2007

American Society of Appraisers “The Income Approach BV202” – Los Angeles, CA – July 12 - 15, 2007

American Society of Appraisers “ESOP Valuations” – San Diego, CA – October 28, 2007

The McLean Group Spring Conference - M&A Symposium, McLean, VA – May 25 – 27, 2008

San Diego County Bar Association – CFLS Committee Winter Program, Selected Issues in Family Law Practice and Procedure, San Diego, CA – June 6, 2008

BVR “The Uses and Abuses of Management Projections”, Lake Tahoe, NV – August 15, 2008

San Diego County Bar Association – CFLS Committee Winter Program, Selected Issues in Family Law Practice and Procedure, San Diego, CA – December 6, 2008

BVR Resources “DLOM Seminar – San Diego, CA – Sept 18, 2008

NACVA Career Training Institute “Matrimonial Litigation Support Workshop”– San Diego, Ca – December 9 - 13, 2008

Alliance of Merger & Acquisition Advisors “Certified Merger & Acquisition Advisor Credentialing Program” – Loyola Marymount University, CA – Feb 9 - 13, 2009

Certified Divorce Financial Analyst Program – Completed April 17, 2009

American Society of Appraisers “The Market Approach to Value BV203” – Chicago, IL – May 14 -17, 2009

American Society of Appraisers “Business Valuation Case Study BV204” – Los Angeles, CA – June 11-14, 2009

Los Angeles Collaborative Family Law Association, Collaborative Family Law Interdisciplinary Training, Los Angeles, CA – October 9 -10, 2009

CalCPA Education Foundation, “Accounting for Stock Options and Stock Based Compensation Under SFAS 123R”, Palm Springs, December 1, 2009

CalCPA Education Foundation, “FAS 157: Mark to Market Accounting”, Palm Springs, December 2, 2009

California Society of CPAs, Business Valuation Section, “Determining Fair Value of Owner’s Services” Los Angeles, CA February 4, 2010

San Diego County Bar, “Financial Issues in Divorce”, San Diego, CA March 18, 2010

San Diego County Bar, “Employee Stock Options: Assets or Income (or Both)”, San Diego, CA May 27, 2010

American Society of Appraisers “Valuation of Intangible Assets for Financial Reporting Purposes BV301” – Los Angeles, CA – June 10 - 12, 2010

OTHER

Speaker – Lormar, Religious Corporation Issues in California, “Valuation Issues Involving Charitable Contributions”, May 1, 2003, at San Diego, California

Speaker – Dunhill Marketing Annual Advanced Study Group, Partnering with Family Offices & Other Ancillary Services: A Key to Improving Your Profitability, September 19, 2005, at Las Vegas, Nevada

Speaker – ACG San Diego, Investment Banking Panel, April 15, 2008, at San Diego, California

Speaker – The McLean Group. 2008 Annual Spring Conference, Panel Discussion ESOPs – Their Role in M&A Transactions, May 9, 2008, at McLean, Virginia

Speaker – Family Office Services, Introduction to Business Valuations, July 9, 2008, at Irvine, California

Article - Ten Steps to Consider Before Selling Your Business - The McLean Group- M&A Market Update, August 2008