

Curriculum Vitae

Kenneth R. Baily, CPA
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CAREER EXPERIENCE - More than twenty five 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.

Managing Director of the McLean Group (San Diego Office), a national Investment Banking Firm, 2006 to Present

Seven years of experience performing professional business valuations of small and middle market companies for purposes of ERISA, acquisitions, divestitures, estate planning, shareholder divorce, litigation support, and marital divorce.

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

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

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, and Director of Information Services.

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 in Financial Forensics – 2008 (#843)

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

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

The National Center for Employee Ownership

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

NACVA Certification Self Study Course & Annual Conference – San Diego, CA - May 2002

The ESOP Association – California/Western States Chapter Annual Conference – September 2002

California Society of Certified Public Accountants – Business Valuation Section Semi-annual Conference – January 2003

California CPA Education Foundation – Fundamentals of Business Valuations: Part I & II – Summer 2003

California CPA Education Foundation – ABV Review Course – September 2003

NACVA Career Training Institute – San Diego, CA – December 1-5, 2003

NACVA Career Training Institute “Building Enterprise Value” – Salt Lake City, UT – August 16 - 19, 2004

NACVA Career Training Institute “Exit Strategies Workshop” – Boston, MA – September 23 - 24, 2004

NACVA Career Training Institute “Matrimonial Litigation Support Workshop”– Chicago, IL – October 18 - 21, 2004

NACVA Career Training Institute “Mergers and Acquisitions Workshop”– Salt Lake City, UT – November 8 - 10, 2004

NCEO/Beyster Annual ESOP Conference “Share Equity/Create Value” – San Francisco, CA – April 20 - 22, 2005

NACVA Career Training Institute “Advanced Valuation and Case Study Workshop”– Las Vegas, NV – September 20 - 22, 2005

AICPA/ASA National Business Valuation Conference - Las Vegas, NV – November 14-16, 2005

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

Association of Insolvency and Restructuring Advisors “Certification in Distressed Business Valuations” – Malibu, CA – July 31-Aug 2, 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 “ESOP Valuations” – San Diego, CA – October 28, 2007

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

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

Association of Insolvency and Restructuring Advisors “Understanding Bankruptcy Code & How it Impacts Valuation of Distressed Business” – Malibu, CA – Aug 17-20, 2008

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 – Lindsey Financial Group, Introduction to Business Valuations and Business Value Enhancement Consulting, January 20 and 27, 2006, at Redlands, California

Speaker – Lindsey Financial Group, Introduction to Business Valuations and Mergers and Acquisitions, January 12, 2007, at Redlands, California

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

Speaker – Lindsey Financial Group, Business Valuation Applications, August 27, 2008, at Redlands, California

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