

## Curriculum Vitae



### Experience

## Bret G. Brewer, CPA/ABV, ASA, CBA, CFF, CVA

Founder / Managing Director

### 59-60, Inc.

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As a winner of the Indiana CPA Society's Five Under 35 Award, Bret G. Brewer is one of seven people in the nation with all of the following recognized business appraisal credentials: Certified Business Appraiser (CBA), Certified Valuation Analyst (CVA), Accredited Senior Appraiser (ASA), and Certified Public Accountant (CPA) Accredited in Business Valuation (ABV).

The development of Bret's appraisal experience stems from his business development, tax and consulting services over the prior 19 years as applied to privately held companies. This understanding lends insight to "what is really happening" inside a business, an extremely important appraisal procedure. Utilizing attention to detail, Bret has appraised over 500 companies (not including other appraisal related consulting engagements) in a multitude of industries for: financial accounting, litigation support, mergers and acquisitions, buy/sell agreements, gifting and estate tax purposes.

Bret is committed to full time, accurate business valuation services pursuant to the Business Appraisal Standards and Code of Ethics of the Institute of Business Appraisers, the Principles of Appraisal Practice and Code of Ethics of the American Society of Appraisers, the Professional Standards of the National Association of Certified Valuation Analysts, the American Institute of Certified Public Accountants, and the Uniform Standards of Appraisal Practice.

Work experience includes K.B. Parrish & Co., LLP with the Auto Dealership team performing business appraisals, compilations, reviews, audits, taxes, projections, system reviews, forensic accounting, business development, financial and acquisition strategy and completion. This was followed by employment as the Director of Business Valuation Services at a local CPA firm for over 2-½ years prior to the completion of a wide variety of valuation engagements as an independent appraiser for Houlihan Valuation Advisors for an additional 2-½ years.

### Education

Miami University of Oxford, Ohio - Bachelor of Science degrees in Finance and General Business, 1993

Indiana University – Purdue University of Indianapolis, Indiana - additional accounting undergraduate courses, 1995 – 1996

Certified Public Accountant (CPA) designation, 1997  
Certified Valuation Analyst (CVA) designation, 1998  
Certified Business Appraiser (CBA) designation, 2004  
Accredited Senior Appraiser (ASA) designation, 2004  
Accredited in Business Valuation (ABV) designation, 2004  
Certified in Financial Forensics (CFF) designation, 2008  
Collaboratively Trained Professional, 2014

Professional Associations

American Institute of Certified Public Accountants (AICPA)  
Indiana Certified Public Accountants Society (INCPAS)  
National Association of Certified Valuation Analysts (NACVA)  
The Institute of Business Appraisers (IBA) – Lifetime Member  
The American Society of Appraisers (ASA)  
Central Indiana Association of Collaborative Professionals (CIACP)

Speaking & Teaching Engagements

2017 – Business Valuation Conference – Chairman and Moderator, Indiana CPA Society, Indianapolis, Indiana  
2017 – Case Law Update on Business Valuation, NACVA, Indianapolis  
2017 – Financial Statements in the Courtroom (Business Valuations) Spring Judicial Conference, Indianapolis, Indiana  
2016 – Business Valuation Conference, Smashing the Experts – Estate of Gallagher and Mock Trial Panelist, Indiana CPA Society, Carmel, Indiana  
2016 – Advanced Issues in Family Law, Business Valuation Mock Case Study Indiana Continuing Legal Education Foundation, French Lick, Indiana  
2015 – Complex Assets in Divorce, Valuing and dividing Business Assets, National Business Institute, Indianapolis, Indiana  
2015 – Family Law Institute, Indiana Continuing Legal Education Forum – Faculty Member, “Calculating Income for Child Support Purposes”  
2014 – Helping Your Client Buy or Sell a Small-to-Medium Sized Business, National Business Institute, Indianapolis, Indiana  
2014 – Family Law Institute, Indiana Continuing Legal Education Forum – Faculty Member, “Calculating Income for Child Support Purposes”  
2014 – *Case Law Update*, NACVA Indiana State Chapter, Indianapolis, IN  
2014 – A Paralegal’s Guide to Reading Financial Statements, National Business Institute, Eau Claire, Wisconsin – Webcast available  
2012 – Business Ownership Succession Planning, Valuing Closely Held Companies, National Business Institute, Indianapolis, Indiana  
2012 – Business Valuation in Litigation and Rules of Practice and Procedure Update, NACVA Indiana State Chapter, Indianapolis, Indiana  
2012 – Helping Your Client Buy or Sell a Small-to-Medium Sized Business, National Business Institute, Indianapolis, Indiana  
2012 – *Family Law Track: Docs for Dummies*, indybar Bench Bar Conference, Indianapolis Bar Association Bench and Bar, French Lick, Indiana  
2012 – Gift & Inheritance Tax: Business Valuations: Closely Held Companies, National Business Institute, Indianapolis, Indiana  
2011 – Mergers and Acquisitions: Nuts and Bolts, National Business Institute, Indianapolis, Indiana  
2011 – *Expert Witness Training Seminar*, Taft Law/NACVA/ASA joint expert training seminar, Indianapolis, Indiana  
2010 – Business Valuations: Methods, Approaches and Using the Valuation Results, National Business Institute, Indianapolis, Indiana  
2010 – Institute of Management Accountants, *Business Valuation Methods*, Indianapolis, Indiana  
2010 – Helping Your Client Buy or Sell a Small-to-medium Sized Business, National Business Institute, Indianapolis, Indiana  
2010 – NACVA, Indiana State Chapter, *Goodwill in Divorce*, Indianapolis  
2010 – Gift & Inheritance Tax: Business Valuations and Closely Held Companies, National Business Institute, Indianapolis, Indiana  
2009 – Business Valuations: Methods, Approaches and Using the Valuation Results, National Business Institute, Indianapolis, Indiana  
2009 – Family Law Institute, Indiana Continuing Legal Education Forum – Faculty Member, “Unraveling, Mysteries of Business Tax Returns”

2009 – Business Valuations: The Valuation in Compliance with SSVS1, National Business Institute, Boston, MA – Rebroadcast via Webcast in October, 2009  
2008 – Family Law Institute, Indiana Continuing Legal Education Forum – Faculty Member, “Business Valuation: Critical Analysis of a Report”  
2008 – NACVA, Indiana State Chapter – Speaker, “Valuations in Litigation - Preparing for Deposition and Trial”  
2008 – Gift and Inheritance Tax: Procedure and Strategy, National Business Institute, “Overcoming Taxation Challenges in Specific Situations”  
2007 – Family Law Institute, Indiana Continuing Legal Education Forum – Faculty Member of Continuing Legal Education Seminar  
2007 – *Business Valuations*, Indianapolis Bar Association - Continuing Legal Education Seminar  
2006 – Circular 230 and Appraiser Penalties, American Society of Appraisers – Indiana Chapter, Indiana  
Prior to 2006 on file

#### Publications

Brewer, Bret. “Are we being misled by Wal-Mart already?” Zionsville Times Sentinel November 21, 2012, page A4.  
Brewer, Bret. “The Walmart factor(s).” Current in Zionsville November 20, 2012, page 5.  
Brewer, Bret. “American Jobs Creation Act of 2004 Positively Impacts Company Value.” Shannon Pratt’s Business Valuation Update 11, No. 9, (2005): 14.  
Brewer, Bret. “American Jobs Creation Act of 2004 Positively Impacts Company Value.” The Value Examiner Jan/Feb (2005): 25-28.  
Brewer, Bret and Schlegel, Robert. “Marital Interests in S-Corporations May Have Differing Value.” The Matrimonial Strategist Sep.(2004), cover  
Brewer, Bret. “Estate Tax Strategy and Business Valuation.” Your Business Mar. (2003): 2.

#### Expert Testimony

2017 – Hamilton County Superior Court, Cause No. 29D05-1604-DR-003342 (Marital Dissolution)  
2017 – Tippecanoe Superior Court, Cause No. 79D01-1403-DR-000044 (Marital Dissolution - trial)  
2017 – Marion County Superior Court No. 2, Cause No. 49D02-1612-DR-044346 (Marital Dissolution)  
2017 – First Judicial Court, Williamson County, IL No. 14-D-339 (Marital Dissolution)  
2017 – Tippecanoe Superior Court, Cause No. 79D01-1403-DR-000044 (Marital Dissolution - deposition)  
2016 – Hamilton County Superior Court, Cause No. 29D02-0904-PL-567 (Economic Damages)  
2016 – Hamilton County Superior Court, Cause No. 29D01-1412-DR-12357 (Marital Dissolution)  
2016 – Hamilton County Superior Court, Cause No. 29D03-1406-DR-6306 (Marital Dissolution)  
2016 – Boone County Circuit Court, Cause No. 06C01-0902-DR-0168 (Income for Child Support – deposition and trial)  
2015 – Brown County Circuit Court, Cause No. 07C01-1208-DR-000444 (Marital Dissolution - Pension Calculation)  
2015 – Hamilton County Superior Court, Cause No. 29D03-1406-DR-6306 (Marital Dissolution)

- 2015 – Boone County Circuit Court, Cause No. 06C01-0902-DR-0168  
(Income for Child Support - deposition)
- 2015 – Marion County Superior Court, Cause No. 49D14-1210-DR-039137  
(Marital Dissolution)
- 2014 – Fayette County Circuit Court, Cause No. 21C01-1205-DR-425  
(Marital Dissolution)
- 2013 – Boone County Circuit Court, Cause No. 06C01-0801-DR-061  
(Income for Child Support - deposition)
- 2012 – Rush County Superior Court, Cause No. 70D01-1103-DR-144  
(Marital Dissolution)
- 2011 – Hamilton County Superior Court, Cause No. 29D03-0909-DR-001207  
(Marital Dissolution)
- 2010 – Hamilton County Superior Court, Cause No. 29D02-0504-DR-00383  
(Marital Dissolution)
- 2009 – Hamilton County Superior Court, Cause No. 29D03-0810-DR-1206  
(Marital Dissolution)
- 2009 – Marion County Superior Court, Cause No. 49D12-0811-DR-53868  
(Marital Dissolution)
- 2009 – Owen Circuit Court, Cause No. 60C01-0601-DR-0006  
(Marital Dissolution)
- 2008 - Hamilton County Superior Court, Cause No. 29D02-0708-DR-870  
(Marital Dissolution)
- 2007 – Hamilton County Superior Court, Cause No. 29D02-0504-DR-383  
(Marital Dissolution)
- 2005 – Jefferson Circuit Court, Indiana, Cause No. 39C01-0303-DR-124  
(Marital Dissolution)
- 2005 – Marion Superior Court No. 12, Indiana, Cause No. 46D12-0201-CT-000049 (Economic Damages)
- 2005 – Hendricks County Circuit Court, Indiana, Cause No. 55D01-0410-DR-646 (Marital Dissolution)
- 2005 – Morgan County Superior Court, Indiana, Cause No. 55002-0406-DR (Marital Dissolution)
- 2004 – Shelby County Circuit Court, Indiana, Cause No. 73C01-0301-DR-000007 (Marital Dissolution)
- 2004 – Hendricks County Superior Court, Indiana, Cause No. 32D01-0204-CC-38 (Economic Damages)

Continuing Appraisal  
Education

- 2009 and forward - have continuously researched and written coursework materials for classes. Required accounting courses not included.
- 2008 – Valuation of Intellectual Property and Case Analysis, NACVA class
- 2008 – Using the Duff & Phelps Database and Case Analysis, NACVA class
- 2006 – The Transaction Method: Uses & Abuses of Market Data, AICPA class
- 2006 – Damages in Business Interruption Claims: Disasters and Other Business Interruptions, NACVA course, Indianapolis, Indiana
- 2005 – Rendering Solvency Opinions in Today’s Transaction Environment, 2-hour BVResources phone conference
- 2004 – Effective Financial Strategies in Divorce, PESI class, Indianapolis, IN
- 2004 – Transaction Method of Valuing a Business, Shannon Pratt conference
- 2004 – Uniform Standards of Professional Appraisal Practice (USPAP) – Course and Exam
- 2003 – ASA – Principles of Appraisal Practice and Code of Ethics exam
- 2003 – INCPAS Courses – Business Valuation Roundtable and Business *Valuation for Divorce*, Knowledge Networks, Indianapolis, Indiana

Professional  
Appointments

2003 – IBA Courses – Valuing ESOP’s and Report Writing & Analysis, St. Louis, Missouri

2002 and prior – various NACVA and other courses in business appraisal

2015 through 2017 – Business Valuation Conference Project Team - Indiana CPA Society, Chair in 2017

2009 – Grant County Superior Court, Cause No. 27D03-0809-DR-291, Court appointed appraiser (Marital Dissolution)

National Association of Certified Valuation Analysts – *Mentor* – 2008 - present

American Society of Appraisers (Indiana Chapter) – *State Director* – 2007-2008

American Society of Appraisers (Indiana Chapter) – *President* – 2006 - 2007

American Society of Appraisers (Indiana Chapter) – *Treasurer* – 2005 - 2006

Institute of Business Appraisers – *Mentor* – 2005 - 2006

INCPAS – Vice-Chairman of Information Technology Committee – 1998 – 1999