



**HEMMING
MORSE, LLP**

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Brian D. Zacharias, CVA

Employment & Education

- | | |
|----------------|---|
| 2013 – Present | Hemming Morse, LLP
<i>Certified Public Accountants,
Forensic And Financial Consultants</i>
Principal |
| 2007 – 2013 | Burr Pilger Mayer, Inc.
<i>Certified Public Accountants and Consultants</i>
Senior Manager |
| 2006 – 2007 | Comerica Bank, Palo Alto
First Vice President / Assistant Group Manager - Wealth & Institutional Management |
| 1996 – 2006 | Comerica Bank
Vice President / Corporate Banking Officer - Technology and Life Sciences,
Wealth & Institutional Management |
| 1996 | Santa Clara University
Bachelor of Science in Finance |

Professional Credentials

- **Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts**
- **Emerging Leaders Academy, Class 2013**

Professional Affiliations

- **Fair Value Exchange**
 - Co-Founder
 - Chair, Executive Committee, 2012-Present
- **American Institute of Certified Public Accountants**
- **American Society of Appraisers**



Brian D. Zacharias, CVA

Range of Experience

- Advises clients on a diverse range of complex matters involving financial and valuation issues for financial reporting, tax, merger & acquisition, financial turnaround, and litigation matters.
- His valuation expertise spans business valuation, intellectual property and other intangible assets, and valuation of options and other derivatives across a broad range of industries. Focused expertise in areas of technology, life sciences, medical device. He has assisted clients in high exposure situations in initial public offerings, acquisitions, corporate restructure transactions, and bankruptcy reorganizations. Has also assisted clients with valuation inquiries and reviews by the Public Companies Oversight Board (PCAOB) and Securities and Exchange Commission (SEC).
- Has assisted clients on litigation and forensic matters including economic damages, breach of contract, fraud, and business and intellectual property disputes.
- Financial advisory experience in mergers and acquisitions, due diligence, and turnaround management. Has led due diligence engagements that have assisted clients in determining and negotiating key deal terms, assist management to define strategic initiatives and directions.

Publications

- *Stock Options for Life Science Companies, Understanding the Risks, Realizing the Rewards*, CFO.com, 2009

Instruction and Seminars

- *Litigation & Forensic Support Services*, Fair Value Exchange, 2014
- *Mergers & Acquisitions: Better Decision Making Through Financial Modeling*, AICPA Controllers Conference, 2013
- *Auditing Fair Value Measurements under IRC 409, ASC 718, and ASC 805*, OUM & Co. LLP, 2013
- *Key Elements of Business Valuation*, CalCPA, 2013
- *Business Valuation*, Santa Clara University, 2012
- Panelist on *Business Valuation*, Appraisal Institute's Appraisal and Real Estate Fall Conference, 2012
- *Business Valuation*, Santa Clara University, 2010
- *Fair Value Considerations for Financial Investment Firms*, 2010
- *Business Valuation Considerations for Assurance and Tax Practices*, 2010

Community Involvement

- Board of Managers (active), Central YMCA
- Board of Directors (former), Mid-Peninsula YMCA