

## **WILLIAM HARRIS, ASA, CFA**

### **PROFESSIONAL QUALIFICATIONS**



#### **Experience**

Director at Trugman Valuation Associates, Inc. specializing in the valuation of businesses and intangible assets. Valuation experience includes a wide variety of assignments including closely-held businesses, professional practices, early stage companies, thinly traded public companies, intangible assets, and derivatives. Industries include but are not limited to automotive, construction, health care, financial institutions, retail, restaurants, manufacturing, trucking, service, and professional business establishments. Assignments have also included the valuation of stock options, preferred stock, debt securities, and various types of intangible assets. Business valuation, economic damages and litigation support services have been rendered for a variety of purposes including, but not limited to shareholder litigation, financial reporting, employee stock option plans (“ESOP”), estate and gift tax matters, buying and selling businesses, family law matters, business damages, buy-sell agreements, malpractice litigation, wrongful termination, workers’ compensation and breach of contract. Additional litigation services include reasonable compensation analysis for tax and non-tax assignments.

#### **Professional Designations**

- ASA: Accredited Senior Appraiser designated by the American Society of Appraisers (2013). Reaccredited in 2021.
- CFA: Chartered Financial Analyst designated by the CFA Institute (2012).

#### **Education**

- M.S., Finance, Chapman Graduate School of Business at Florida International University, 2007.
- B.S., Business Administration, Belk College of Business at the University of North Carolina at Charlotte, 2006.

#### **Appraisal Education**

- *2021 Advanced Business Valuation Conference*, American Society of Appraisers, 2021.
- *USPAP for Business Valuation*, Webcast, American Society of Appraisers, 2021.
- *International Conference*, Live Webcast, American Society of Appraisers, 2020.
- *Advanced Business Valuation Conference*, New York, NY, American Society of Appraisers, 2019.

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**Appraisal Education**

- *Advanced Business Valuation Conference*, Live Webcast, American Society of Appraisers, 2018.
- *The Impact of TCJA on Cost of Capital*, Live Webcast, American Society of Appraisers, 2018.
- *Advanced Business Valuation Conference*, Houston, TX, American Society of Appraisers, 2017.
- *National USPAP Update Course*, Webinar, McKissock, 2016-2017.
- *Advanced Business Valuation Conference*, Boca Raton, FL, American Society of Appraisers, 2016.
- *Expert Witness Bootcamp*, Hollywood, FL, National Association of Certified Valuators and Analysts, 2015.
- *Advanced Business Valuation Conference*, Las Vegas, NV, American Society of Appraisers, 2015.
- *AICPA Forensic and Valuation Services Conference*, New Orleans, LA, American Institute of Certified Public Accountants, 2014.
- *AICPA Forensic and Valuation Services Conference*, Las Vegas, NV, American Institute of Certified Public Accountants, 2013.
- *Special Topics in the Valuation of Intangible Assets*, Reston, VA, American Society of Appraisers, 2013.
- *AICPA Forensic and Valuation Services Conference*, Orlando, FL, American Institute of Certified Public Accountants, 2012.
- *Valuation of Intangible Assets*, Skokie, IL, American Society of Appraisers, 2012.
- *AICPA National Business Valuation Conference*, Las Vegas, NV, American Institute of CPAs, 2011.
- *The Correct Way to Use Ibbotson and Duff and Phelps Risk Premium Data*, Webinar, Valuation Products and Services, 2011.
- *USPAP for Business Valuation*, South Beach Miami, FL, American Society of Appraisers, 2010.
- *Advanced Topics in Business Valuation*, Bethesda, MD, American Society of Appraisers, 2010.

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### **Appraisal Education**

- *AICPA National Business Valuation Conference*, San Francisco, CA, American Institute of CPAs, 2009.
- *The Market Approach*, Skokie, IL, American Society of Appraisers, 2009.
- *The Income Approach*, Orlando, FL, American Society of Appraisers, 2009.
- *Introduction to Business Valuation*, Minneapolis, MN, American Society of Appraisers, 2008.

### **Author**

- Author of “Trugman Valuation Associates, Inc. (TVA) Restricted Stock Study,” *Business Valuation Review* (Fall 2009).
- Co-Author of “How Should You Value Closely Held Businesses During These Crazy Times?,” *Business Valuation Update* (August 2009).
- Author of “Trugman Valuation Associates, Inc. (TVA) Restricted Stock Study - An Update,” *Business Valuation Review* (Winter 2011).
- Contributing Author to “Understanding Business Valuation: A Practical Guide to Valuing Small to Medium-Sized Businesses,” American Institute of Certified Public Accountants, Fourth Edition (2012).
- Contributing Author to “Understanding Business Valuation: A Practical Guide to Valuing Small to Medium-Sized Businesses,” American Institute of Certified Public Accountants, Fifth Edition (2017).

### **Organizations**

- American Society of Appraisers.
- CFA Institute.
- CFA Society of Miami.

### **Committee Service**

- CFA Institute, Practice Analysis Working Body Member, Fiscal Year 2021