

**RANDALL S. KUVIN, CPA , ABV, CFF**  
**CURRICULUM VITAE**

**EDUCATION**

Bachelor of Science in Business (Accountancy Major), Miami University – May 1985

Certified Public Accountant - August, 1987

Completed over 250 hours of continuing professional education courses on business valuation and related topics

Certificate of Educational Achievement – Advanced Business Valuation – awarded by the American Institute of Certified Public Accountants, December 10, 1999

Accredited in Business Valuation (ABV) – February, 2001

Certified in Financial Forensics – July, 2008

**EXPERIENCE**

Flagel, Huber, Flagel & Co., CPA's (July 1, 1985 to present)

- Managing Partner - October 2008 to present

- Partner in Charge of Cincinnati Office - October 1995 to present

- Manager - July 1990 to September 1995

- Coordinator, Business Valuations and Litigation Services Department – July 1990 to September 2008

- Performed over 300 business valuations - 1987 to present

**MEMBERSHIPS**

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants, Litigation Services Committee

The Institute of Business Appraisers, Inc.

Associated Builders and Contractors, Inc.

**EXPERT WITNESS TESTIMONY/DEPOSITION**

Qualified as expert witness in Hamilton, Butler, Warren, Montgomery, Greene, Clark, and Shelby Counties:

1. Domestic Relations – valuation of industrial engineering firm; 2008; Butler County (Wendle v. Wendle).

2. Contract dispute; 2006; Hamilton County; (Lake Erie Electric, Inc. v. Fluor Fernald, Inc.).

3. Domestic relations – valuation of trucking company; 2001; Hamilton County; (Simmons v. Simmons).

4. Domestic relations – valuation of trucking company; 2001; Greene County; (Cronin v. Cronin).

5. Domestic relations – valuation of plumbing contractor; 2000; Warren County; (Mitchell vs. Mitchell).

**EXPERT WITNESS TESTIMONY/DEPOSITION (CONTINUED)**

6. Domestic relations – valuation of neighborhood bar; 1999; Montgomery County; (Wilson vs. Wilson).
7. Domestic relations – valuation of wholesale fluid power equipment distributor; 1999; Butler County; (Schmitt vs. Schmitt).
8. Domestic relations – valuation of manufacturer of flexible magnets; 1999; Warren County; (Mosteller vs. Mosteller).
9. Domestic relations – valuation of Longaberger distributorship; 1999; Montgomery County; (Early vs. Early).
10. Domestic relations – valuation of wholesale wood pallet distributor; 1998; Warren County; (Riling vs. Riling).
11. Domestic relations - valuation of otolaryngology practice; 1998; Butler County; (Hermann vs. Hermann).