

RANDALL S. KUVIN, CPA , ABV

CURRICULUM VITAE

EDUCATION

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

Certified Public Accountant - August, 1987

Completed over 150 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

EXPERIENCE

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

- Partner - October 1995 to present

- Manager - July 1990 to September 1995

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

- Performed over 250 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

1. Domestic relations – valuation of trucking company; 2001; Hamilton County; (Simmons v. Simmons).
2. Domestic relations – valuation of trucking company; 2001; Greene County; (Cronin v. Cronin).
3. Domestic relations – valuation of plumbing contractor; 2000; Warren County; (Mitchell vs. Mitchell).

EXPERT WITNESS TESTIMONY/DEPOSITION (CONTINUED)

4. Domestic relations – valuation of neighborhood bar; 1999; Montgomery County; (Wilson vs. Wilson).
5. Domestic relations – valuation of wholesale fluid power equipment distributor; 1999; Butler County; (Schmitt vs. Schmitt).
6. Domestic relations – valuation of manufacturer of flexible magnets; 1999; Warren County; (Mosteller vs. Mosteller).
7. Domestic relations – valuation of Longaberger distributorship; 1999; Montgomery County; (Early vs. Early).
8. Domestic relations – valuation of wholesale wood pallet distributor; 1998; Warren County; (Riling vs. Riling).
9. Domestic relations - valuation of otolaryngology practice; 1998; Butler County; (Hermann vs. Hermann).
10. Domestic relations – valuation of wholesale dairy products distributor; 1994; Montgomery County; (Stefanoff vs. Stefanoff).
11. Domestic relations - valuation of family restaurant chain, valuation of annuity; 1994; Montgomery County; (Office vs. Office).
12. Domestic relations - valuation of steel fabrication company; 1994; Clark County; (Detwiler vs. Detwiler).
13. Domestic relations - valuation of machine tool and equipment service/repair company; 1993; Montgomery County; (Klimaski vs. Klimaski).
14. Domestic relations - valuation of independent insurance agency; 1992; Montgomery County; (Landis vs. Landis); court appointed.
15. Domestic relations - valuation of bookkeeping and tax practice (non - CPA); 1992; Greene County; (James vs. James).
16. Domestic relations - valuation of commercial/industrial construction general contractor; 1992; Shelby County; (Richey vs. Richey).
17. Domestic relations - valuation of pathology practice; 1992; Montgomery County; (Jang vs. Jang).
18. Domestic relations - valuation of commercial construction subcontractor; 1991; Clinton County; (Smallwood vs. Smallwood).