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# HDH ADVISORS LLC

**Brian W. Crotty, ASA, CBA, CVA, CFE, CDFA**

Mr. Crotty is a Managing Director with HDH Advisors, LLC with over ten years of experience in business appraisals, litigation support, corporate finance and an additional two years of experience in the legal research and support field. Mr. Crotty has testified as an expert witness in various court proceedings throughout the state of Iowa. Mr. Crotty is trained in Mediation, Collaborative Law and has been court appointed as a Forensic Accountant and also appointed as Special Master on Valuation in the Iowa Business Specialty Court Pilot Project. The National Association of Certified Valuators and Analysts and Consultants' Training Institute selected Mr. Crotty as a 2016 "Top 40 Under Forty" National Honoree. Mr. Crotty is accredited by all (3) three major business valuation institutions (ASA, NACVA, IBA).

## Relevant Experience

**HDH Advisors, LLC** 2011 - Present

**Managing Director / Mediator, West Des Moines, Iowa**

As a Managing Director with HDH Advisors, Mr. Crotty practice specializes in providing Business Appraisals and Litigation Support for complex business litigation and marital dissolutions. Mr. Crotty has performed numerous valuations for companies in various industries and sizes, including companies with revenue exceeding billions of dollars per year.

The primary purpose for these services included:

- Marital dissolution
- Commercial Litigation
- Gift and Estate tax planning
- Wrongful death and injury
- Economic Damages and Lost Profits
- Forensic Accounting
- Mergers & Acquisitions
- Employee Stock Ownership Plans ("ESOP's")
- Condemnation purposes
- Fairness and Solvency Opinions
- Patent and other Intangible Asset Damage Claims
- Intangible Asset Valuations and related services for financial reporting
- Testifying to support the conclusions found

Mr. Crotty has extensively prepared full valuation reports that adhered to Revenue Ruling 59-60, the Uniform Standards of Professional Appraisal Practice ("USPAP"), and the American Institute of CPAs ("AICPA") Statement of Standards for Valuation Services. Mr. Crotty has also prepared expert reports for lifestyle analyses and estimated after-tax income available for alimony and child support. Mr. Crotty provides mediation services as a roster mediator in the Fifth District of Iowa.

*Business Appraisal, Litigation Support and Consulting*

ATLANTA | 2002 Summit Boulevard, Suite 950, Atlanta, Georgia 30319 | 770-790-5000  
DES MOINES | 1601 22<sup>nd</sup> Street, Suite 305, West Des Moines, Iowa 50266 | 515-225-3796

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**Additional Experience**

**Des Moines Area Community College (“DMACC”)** 2013 - 2014  
Adjunct Accounting Faculty, West Des Moines, Iowa

**Clifton Gunderson, LLP** 2006 – 2011  
National Valuation Consulting Group  
Cedar Rapids & West Des Moines, Iowa

**RSM McGladery, Inc** 2003 – 2006  
Business Valuation and Litigation Support Group  
Cedar Rapids, Iowa

**Bray & Klockau, PLC**, 2001-2003  
Paralegal  
Iowa City, Iowa

**Certifications, Memberships and Civic Leadership**

- Accredited Senior Appraiser (“ASA”) in Business Valuation, American Society of Appraisers
- Certified Business Appraiser (“CBA”), Institute of Business Appraisers (“IBA”)
- Certified Valuation Analyst (“CVA”), National Association of Certified Valuators and Analysts (“NACVA”); NACVA and Consultants’ Training Institute: 2016 “*Top 40 Under Forty*” National Honoree
- Certified Fraud Examiner (“CFE”), Association of Certified Fraud Examiners (“ACFE”)
- Certified Divorce Financial Analyst (“CDFA”), Institute for Divorce Financial Analysts
- Member, Iowa/Nebraska ASA Chapter; Past-Chair, President, Vice President, Secretary and Treasurer
- Member, ACFE Des Moines Chapter; Past-Vice President and Treasurer
- Member, AICPA Business Valuation and Forensic & Valuation Services Specialty Area
- Member, Iowa/Nebraska Chapter of the ESOP Association
- Member, National Center for Employee Ownership
- Advisory Council and Membership Ambassador, Iowa Association of Business and Industry (“ABI”); “*Leadership Iowa*” Graduate Class of 2015-2016
- Member, West Des Moines Chamber of Commerce; “*West Des Moines Leadership Academy*” Graduate Class of 2014-2015
- Member, The Greater Des Moines Partnership
- Community Foundation of Greater Des Moines; Mentee, Community Connect: Mentors Inspiring Success Class of 2014
- Member, Mid-Iowa Estate and Financial Planners
- Member, Des Moines Estate Planners
- Member, International Academy of Collaborative Professionals
- Interdisciplinary Chair, Collaborative Lawyers of Eastern Iowa
- Treasurer, Central Iowa Academy of Collaborative Professionals
- Board of Directors, Young Variety; Emerging Leaders Collaborative Board Representative

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**Certifications, Memberships and Civic Leadership (continued)**

- Board of Directors, Booster Pak of West Des Moines
- Vice-Chairman-Mayoral Appointment, Sister Cities Commission for the City of West Des Moines
- Board of Directors, Polk County I-Club
- 4th Degree Knight, Knights of Columbus-Saint Francis of Assisi Catholic Church
- Knight of Magistral Grace, Sovereign Order of St. John of Jerusalem of Rhodes and Malta
- Member, 100 Men On a Mission
- Member, Rotary Club of West Des Moines
- Member, Red Shoe Society of Ronald McDonald House Charities of Central Iowa, Inc.
- Past-Board of Directors and Treasurer, Young Professionals of Iowa

**Education**

University of Iowa – Henry B. Tippie College of Business

- Bachelor of Business Administration (“BBA”), Finance (May/2002)

University of Phoenix – School of Business

- Masters of Business Administration (“MBA”), Accounting (May/2007)

Continuing Professional Education (“CPE”)

- Over 500 hours of CPE in Business Appraisal, Litigation Support and Forensic Accounting

**Presentations, Articles & Media**

Continuing Legal Education (“CLE”), CPE, and Other Educational Presentations to numerous law firms, banks and The Iowa State Bar Association (“ISBA”). Program Author for CLE Seminars – Business Appraisal, Litigation Support and Forensic Accounting

“Valuing the Professional Practice” – ISBA Annual Seminar CLE (West Des Moines)

“Quantifying Damages: Damages in Personal Injury” - National Business Institute CLE (Cedar Rapids)

“Utilizing a Financial Expert and Case Law Update” – ISBA 5<sup>th</sup> District Mediation Training

“Division and Valuation of Assets and Debts” – National Business Institute CLE (Cedar Rapids)

“Tax Considerations in Divorce” – National Business Institute CLE (Cedar Rapids)

“IRS Proposed Section 2704 Regulations on Valuation Discounts” - Mid-Iowa Estate & Financial Planners

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**Presentations, Articles & Media (continued)**

“Complex Financial Asset Settlements and Case Samples” – Drake Law School

“Financial Fundamentals in Divorce” – Central Iowa Academy of Collaborative Professionals

“Top 10 Things to Look out for in Financial Cases” – ISBA 5<sup>th</sup> District Mediation Training

“What You Always Wanted to Ask a Financial Expert But Were Afraid to Ask” – ISBA 2015 Annual Seminar (West Des Moines)

“Inaccurate Valuation of Assets”-National Business Institute CLE (Cedar Rapids and Des Moines)

“Divorce Law: Common Mistakes in Dividing Assets-Failure to Equitably Distribute Assets”-National Business Institute CLE (Cedar Rapids and Des Moines)

“Structuring Financial Settlements in Family Law Cases” - ISBA 2015 Nuts & Bolts Seminar – Central Iowa (Coralville and Des Moines)

“Valuation Issues and IRS Update”-Mid-Iowa Estate & Financial Planners

“Cross Examination of Business Valuation Experts”-Johnson County Bar Association

“Litigation Techniques – Presenting Your Case to the Judge”-National Business Institute CLE

“How to Utilize Financial Experts and Case Law Update”-Polk County Bar Association Family Law Committee

“Advanced Family Law: Navigating Complex Asset Cases”-National Business Institute CLE

“Family Dynamics and Estate Planning in Family Owned Businesses”-Cedar Rapids Estate Planning Council

“Principles of Fraud Examination”-University of Northern Iowa College of Business

“Calculating Income for Determining Alimony and Child Support”-Scott County Bar Association

“How not to Fall off the Fiscal Cliff”-*Business Record*

“Nuts and Bolts of Divorce Law”, Dividing and Protecting Assets/Identifying Tax Consequences of Divorce-National Business Institute CLE

“Obtaining the Best Divorce Settlement for your Client in Iowa”-National Business Institute CLE

“Forensic Accounting and Valuation in Divorce”-National Business Institute CLE

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**Presentations, Articles & Media (continued)**

“Retirement and Pension Issues”-National Business Institute CLE

“The New American Institute of Certified Public Accounts (AICPA) Statement of Standards for Valuation Services”-Johnson County and Polk County Lawyers

“Tax Aspects of Divorce”-National Business Institute CLE

“The Consulting Profession and Litigation Support”-Interview on Mediacom Public TV

“Valuation Techniques and Trends in Estate Planning”-Mid-Iowa Estate and Financial Planners Meeting

“Fair and Equitable Asset and Liability Division”-National Business Institute CLE

“Fundamentals of Fraud”-University of Northern Iowa MBA Class

“Successful Settlements for Your Divorce Client”-National Business Institute CLE

“Forensic Accounting”-Interview on Mediacom Public Access TV

“Fundamentals of Consulting, Business Appraisal & Forensic Accounting”-Iowa State University MBA Class

“Preparing for Court/Mediation with Expert Witnesses”-National Business Institute CLE

“Family Law Case Update”-Story County Family Law Committee

“Valuation of Assets and Division of Property”-National Business Institute Divorce Law Guide from A to Z CLE

“Forensic Accounting a Growing Field in the Battle against Fraud”-*Cedar Rapids Gazette*

“Tax Consequences for Divorce Cases in Iowa”-National Business Institute CLE

“Forensic Accounting for Alimony and Child Support”-Polk County Family Law Committee

“Business Consulting, Business Valuation and Litigation Support”-University of Iowa/Beta Alpha Psi Business Fraternity

“Consumer Awareness: Changes in Bankruptcy Laws”-Live TV Interview on KGAN-CBS Affiliate

“Family Law Case Update”- Johnson County Bar Association Family Law Committee

“Basics of Business Valuation for Mediators”-The Compassionate Mediator training

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**Presentations, Articles & Media (continued)**

“Healthcare Valuation & Medical Practices”-CPA Associates International, Inc. webinar

“Fraud and Cyber Security”-*Edge Business Journal*

“Forensic Accounting: Dynamics of Fraud”-Institute of Management Accountants CPE

“How Fraud Impacts Different Areas of Law”-Iowa Association of Legal Assistants

“Consumer Awareness: When to Speak with a Consultant”-Live TV Interview on KGAN-CBS Affiliate

“Ethics: Tax Preparer Penalties and Implementation of IRC 7216”-Iowa State Bar Association Spring Tax Seminar

“Gift and Estate Tax Planning”-Clinton County Estate Planning Council

“The Smoking Gun: Analyzing a Tax Return to Assist for Determining Alimony and Child Support”-Iowa State Bar Association CLE