Advancing the Business Valuation & Financial Forensics Disciplines

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Fourth Quarter 2011

ssociation News

Quarterly Newsletter for the National Association of Certified Valuators and Analysts

## Newly Credentialed Members

## Outstanding Members We wish to thank and recognize Jeffrey H. Harwell, AVA, CFFA Mark W. Norris, CPA/ABV, CVA, CFFA, ASA



## Jeffrey H. Harwell, AVA, CFFA

I am truly honored to be recognized as an "Outstanding Member" of NACVA. However, I believe the recognition is a really a reflection of the opportunities, support, and association that NACVA affords its members. Actions always speak louder than words.

From the beginning, NACVA and its instructors reached out to offer me support, encouragement, and direction. As a symbol of acceptance, I followed their lead and offered my service to Committees and recently a Board. The rewards could not be greater. My base of friendships and professional support continues to grow monthly. As a member of the Standards Committee, I have had an opportunity to be on the front line as our profession and organization deals with change and challenges. The State Chapter Committee, allows me to serve as President of the Texas Chapter where we are strengthening our membership base through education and Tri-Annual meetings. Finally, in 2010 I began my appointment to the newly created Education Quality Assurance Board (EQAB) where I have joined each of the instructors that taught my Fundamentals Training course and encouraged participation within NACVA.

As an AVA and non-CPA, I often see our profession, its challenges, and evolvement from a different

perspective. My initial experience came from merger and acquisition. That led me to a private practice in valuation and economic damages before credentials (other than my MBA) became fashionable. A detour created by a turnaround challenge later led to entrepreneurship and then operational consulting. In 2007, I returned to the main road and valuation. As valuation analyst, I see greatest challenge of our profession to be the education and continued training of credentialed members. We must keep our standards high and ensure that we bridge the gaps between real world practice, experience, and evolving theory and application. To that end, I appreciate the leadership role that NACVA has taken in the field of valuation and specialization and I am proud to be a member of such an organization.

I look forward to continuing my service to NACVA and offer a personal thank you to its leadership, my colleagues and friends, and my wife for their continued support and encouragement. You are very much responsible for my professional success, confidence, and happiness.





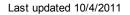
## Mark W. Norris, CPA/ABV, CVA, CFFA, ASA

Since 1979 I have spent most of my career in public accounting. When I was not working in public accounting, I spent several years in real estate development, demolition and a franchise company. In 1994, I earned my CVA and started providing valuation services to clients. In 2008 I joined Tucker & Meltzer, LLC, a valuation firm located in Baltimore, Maryland. Although my area of specialty in the Firm is litigation, I share in the performing and reviewing of valuations prepared for other purposes such as tax reporting and planning, merger and acquisition, fair value reporting and ESOP's.

Throughout my career as a CVA, I have made many friends through NACVA. I have participated in planning courses for an annual valuation conference, was a past Chairman of the Valuation Credentialing Board ("VCB"), and am currently fulfilling my last year as a member of the VCB. I have also reviewed course material and have recently reviewed a book that will be included in the NACVA library. NACVA has always been a rich source of information at the annual business valuation conferences. In addition, we have a very active State NACVA Chapter here in Maryland.

Away from work, I spend time with my family. Having a senior at Penn State, a junior at Harrisburg Community College, and a senior in high school who plays quarterback on the football team, point guard on the basketball team and center middy on the lacrosse team keeps me busy. In addition, I enjoy working out at the local Gold's gym and riding my 100th Anniversary Harley Davidson Electra Glide Ultra Classic.

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