



Association News

Quarterly Newsletter for the National Association of Certified Valuers and Analysts



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Outstanding Members—Third Quarter 2013



Courtney Sparks White, J.D., LL.M., ASA, CVA

Courtney Sparks White, J.D., LL.M., ASA, CVA, is the director of Business Valuation and Forensic Accounting at Clarus Partners, LLC, an accounting and business advisory firm in Columbus, Ohio. She concentrates her time in business valuation, forensic accounting, economic damages, and litigation advisory services. She has testified in court about business valuations, economic damages, and other financial matters.

Her business valuation experience of over 11 years encompasses a wide range of industries. Courtney has completed or contributed to over 400 valuation engagements for numerous purposes including estate and gift taxation, ESOPs, marital dissolutions, buy-sell agreements, mergers & acquisitions, Subchapter C to Subchapter S conversions, and other tax-, corporate-, and litigation-related matters. Courtney has experience valuing businesses and business interests in many industries including, but not limited to, automotive, construction, food service, distribution, financial services, manufacturing, healthcare, insurance, retail, and transportation.

Her forensic accounting and litigation advisory experience includes providing expert and consulting services regarding shareholder disputes, contract disputes, business interruption claims (damages and lost profits), wrongful termination, and financial aspects of family law matters (determination of income, identification of assets, separate property tracing, etc.).

Prior to joining Clarus, Courtney was a senior analyst at a boutique valuation and litigation support firm in Central Ohio. Courtney started her career as a financial analyst at GBQ Partners in Columbus, Ohio.

She received her J.D. and LL.M. in Taxation from Capital University Law School. During law school, Courtney was a member of the law review as a staff member (2007 to 2008) and as an executive board member (2008 to 2009). She received a Bachelor of Arts in Mathematics from Vanderbilt University with a Minor in Financial Economics. As a member of the women's golf team at Vanderbilt, she received academic all-SEC honors.

Ms. White is an Accredited Senior Appraiser with the American Society of Appraisers, a Certified Valuation Analyst with the National Association of Certified Valuers and Analysts, a member of the Ohio State Bar Association, and the Columbus Bar Association. She also maintains active registration status with The Supreme Court of Ohio through compliance with continuing legal education requirements.

In 2013, she joined NACVA's Current Update in Valuation teaching team. As a NACVA member, she has met a number of exceptional professionals across the country. These relationships have been invaluable to her growing practice. As a member and past chair of NACVA's Valuation Credentialing Board, she sees the inner workings of the profession and the strength of the organization.

She is also a board member (2011 to present) of CASA (Court Appointed Special Advocates) of Franklin County, a member (2012 to present) and chair (2012 to 2013) of the Valuation Credentialing Board of NACVA, and a member (2012 to present) of the Ohio Dominican University Accounting Board of Advisors.

Courtney and her husband, Gaston, have two boys who keep them very busy. When we are not working on their golf swings, they are learning how to run discounted cash flow analyses.



Michael Gregory
CONSULTING LLC



Michael A. Gregory,
CVA, ASA and Mediator
with the Minnesota
Supreme Court




Michael A. Gregory, CVA, ASA and Mediator with the Minnesota Supreme Court, is a monthly contributor on *Around the Valuation World in 90 Minutes™* for NACVA. After making a presentation, on at the CTI-NACVA conference in Dallas in June 2012, NACVA interviewed Mike and provided him with a high quality video of his presentation which Mike has used for marketing purposes with his consulting firm, Michael Gregory Consulting, LLC., specializing in business valuation reviews, mediation/negotiation, and leadership development. Mike says that his network with NACVA members is one of the keys to his success as a speaker, writer, and consultant.

Mike formed his consulting firm two years ago and has delivered more than 60 presentations nationally to NACVA, ASA, AICPA, Estate Planning Councils and others, as well as over 15 webinars. Mike has reviewed scores of expert witness valuation reports over his career, conducted over 400 mediations, and has assisted clients in various negotiations and mediation type roles. These negotiations and mediations have ranged from very small dollar amounts to just under \$1 billion in differences. With 28 years at the IRS and his last 11 years as an engineering and valuation territory manager overseeing 23 states, Mike championed the IRS initiatives on discounts for lack of marketability, s-corp valuations, family limited partnerships, reasonable compensation, penalties on appraisers and others.

In the past two years Mike has written four books and several peer-reviewed articles. His books include *How to Work with the IRS: Strategies for Attorneys, Accountants and Appraisers* (June 2012), *Business Appraisals and the IRS* (May 2013), *Valuing Interests in S-Corps* (July 2013), and *Discount for Lack of Marketability and the IRS* (September 2013). Mike is currently writing two other books; one directed to front-line managers and the other to those engaged in conflict resolution.

Mike is also very active in his community, serving as an officer at his church, volunteering as a mediator in the local county court system twice a month, volunteering as a mediator with the Dispute Resolution Center, volunteering in two local Minnesota Bar Association chapters as an arbitrator, as well as other venues. Mike is active in a host of other areas too such as Habitat for Humanity, being a nine-gallon blood donor, and with his annual trip to Northern MN with a bus of teenagers each summer to a church camp on an Indian Reservation for a week in July. Mike calls this exercise "the cure" to keep life's priorities in focus.

Mike was a Registered Professional Engineer in Wisconsin for over 30 years, a Certified General Appraiser in Minnesota for 21 years and holds a U.S. patent. Given his interests and background, Mike offers a unique perspective to help clients with technical, conflict resolution, and leadership-development issues. Learn more about Mike at his LinkedIn account and at his web site at www.mikegreg.com.

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