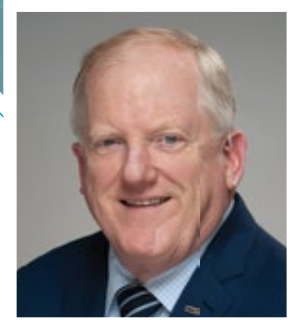


# BRYAN M. FLEMING, CPA\*, ABV, CFF, ASA, CGMA, DABFA

DIRECTOR ► ADVISORY SERVICES



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Bryan Fleming is a director in the Valuation, Forensic & Litigation Services practice group. He is nationally and internationally accredited in accounting, financial reporting, forensic financial analysis, business valuation, valuation of intangible assets and intellectual property, and corporate finance and strategy. He has led over 1,300 valuations and/or analytical projects across virtually all industries, and has performed such services for businesses ranging in size from Main Street to publicly-traded companies. In addition to mainstream finance issues, he is frequently involved with startups, acquisitions, spinoffs, joint ventures and other complicated business relationships.

Mr. Fleming's valuation expertise also includes valuation of financial instruments such as notes, warrants, stock appreciation rights, etc. In unique instances, he has also valued industrial plants, machine lines, and fleets of income producing tangible assets using income based approaches.

He is also skilled in the valuation of intangible assets, including patents, trademarks, trade secrets, designs, technology platforms, software, computer code, and others.

Mr. Fleming is one of fifty appraisers worldwide that hold the American Society of Appraisers specialty accreditation in intangible assets and intellectual property.

He has valued unique intellectual property on many occasions, including FCC permits, undersea telephonic cables, international marine fisheries quotas, FAA certificates, pharmaceutical formularies, FDA drug approvals, international joint ventures, and others. Formerly employed by one of the world's largest valuation firms, he has valued companies in the US, UK, EU, Canada, Mexico, South America, Asia, and the Caribbean Basin.

Mr. Fleming has testified in both state and federal courts on several occasions, and has been afforded expert status by various courts in the areas of business valuation, corporate finance, intellectual property and complex commercial damages. He is a firm designated testifying expert.

## Professional & Civic Affiliations

American Institute of Certified Public Accountants, Forensic and Valuation Section (AICPA)  
Association of International Certified Professional Accountants  
American Board of Forensic Accountants, Member  
Central Florida Chapter, American Society of Appraisers, Treasurer 2015 – 2016  
Central Florida Chapter, American Society of Appraisers, President 2016 -2017  
Forum Penilai Pasar Modal, Masyarakat Profesi Penilai Indonesia, Honorary Member  
Delta Mu Delta, International Honor Society in Business Administration, Member

## Articles & Presentations

Tools for Making Preliminary Causation Assessments – Commercial Damages.  
Journal of Valuation Strategies, Thomson Reuters, Jan/Feb 2016

Goodwill: From the Industrial Age to the Age of Intangibles – Intellectual Property.  
Journal of Valuation Strategies, Thomson Reuters, Sep/Oct 2016

*\*Licensed by the State of Illinois and Florida*

## EDUCATION

- Bachelor of Science in Accounting  
Southern New Hampshire University, Manchester, New Hampshire
- MSAcc equivalent, Accounting and Taxation  
Southern New Hampshire University, Manchester, New Hampshire

## ACCREDITATIONS & DESIGNATIONS

- Diplomate of the American Society of Forensic Accountants
- Certified Public Accountant
- Accredited in Business Valuation
- Certified in Financial Forensics
- Accredited Senior Appraiser
- Chartered Global Management Accountant
- Certificates in Econometric Analysis, Real Options, Simulation, Optimization, and Decision Tools
- Certificate in Intellectual Property Infringement Damages, Forensic Institute for Financial Experts

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