

## Curriculum Vitae

**Will Geer**  
**CPA/ABV/CFF, MBA, CVA,**  
**CFFA, CFE, ASA, CMAP**  
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Will Geer is the founding and managing partner of Geer & Associates, a full service accounting firm founded in 1995, with offices in Atlanta and Albany, Georgia. The firm performs construction, governmental and non-for-profit audit and accounting functions, consults on tax matters and controversies, and provides forensic and valuation services for its clients. Mr. Geer is responsible for creating both the tax practice, audit practice and forensic accounting practice within the firm.

Prior to founding Geer & Associates, Mr. Geer work for Mauldin & Jenkins, a regional accounting firm and worked for a United States Bankruptcy Trustee in the Southern District of Georgia. He founded and sold a Professional Employer Organization, has bought and sold millions of dollars worth of commercial and residential real estate, and founded Encore Medical Solutions, a company that provides consulting services to physician practices.

Mr. Geer specializes in forensic, economic damages and valuation services for litigation, tax controversies and financial statement reporting. His litigation and testimonial experience ranges from business valuation, debt confirmations, bankruptcy, eminent domain, forensic accounting, economic damages, life care plan valuations, divorce, criminal matters, governmental service delivery strategies, tax and financial statement reporting. He has been involved in more than 150 litigation matters in federal and state matters. He has testified by way of deposition or court testimony more than 100 times in his career.

### Formal Education

- Bachelor of Science in Accounting, Florida State University(1987-1991)
- Masters of Business Administration, Georgia Southern University(1991-1993)

### Professional Experience

Mauldin & Jenkins, Certified Public Accountants (1993-1995)

- Served as a staff accountant involved in audit and tax matters with the firm

United States Bankruptcy Trustee, (1995-1996)

- Performed preference and tax analysis
- Assisted with enforcement of preference request

Geer & Associates Certified Public Accountants, Managing Partner (1996-Present)

- Founding and managing partner in public accounting
- Created the tax and audit practice within the firm
- Forged the forensic and valuation services niche of the firm

Employee Management Services, Inc., (1997-2000)

- Founder and CEO managing
- Professional employer organization with over 1000 employees
- Managed workers compensation, employee benefits, and payroll taxes

GNB Property Management, (1998-Present)

- Owner manager of a property management and development company
- Consisting of over 80 residential properties

## **Related Experience**

- Adjunct Professor of Tax, Darton College, (1997-1998)
- Peer Review Committee, Georgia Society of CPA's (1999-2000)
- Adjunct Professor of Accounting, Albany State University (2003-2006)
- Forensic and Valuation Leadership Committee, Georgia Society of CPA's (2009-Present)

## **Designations and Professional Memberships**

- Certified Public Accountant (CPA)
  - Licensed in Georgia and Florida
  - Georgia Society of Certified Public Accountants
  - American Institute of Certified Public Accountants

CPAs provide a wide range of services and are employed in public accounting and other professional services firms, business and industry, government and education. CPAs in public practice are engaged by their clients for a variety of services including accounting, auditing, tax, personal financial planning, technology consulting and business valuation. CPAs employed in business, industry and government are likewise responsible for activities from accounting and financial reporting, implementing and managing internal controls and information systems, to compliance with tax and other laws and regulations and other areas of business and financial management.

- Certified Valuation Analyst (CVA), National Association of Certified Valuation Analysts

Certified Valuation Analyst—The National Association of Certified Valuation Analysts (NACVA) trains and certifies Certified Valuation Analysts (CVA) to perform business valuations as a service to both the consulting community and the users of their services. Through training and rigorous testing, CVAs demonstrate they are qualified to provide capable and professionally executed valuation services. CVAs must also possess an active CPA license.

- Certified Forensic Financial Analyst (CFFA), National Association of Certified Valuation Analyst

Certified Forensic Financial Analyst—The Certified Forensic Financial Analyst (CFFA) credential is designed to provide assurance to the legal community—the primary users of litigation consulting services—that the designee possesses a level of experience and knowledge deemed acceptable by the Institute to provide competent and professional forensic financial support services. Earning the credential requires consideration of all of the person's qualifications and commitment to the discipline; this includes prior education and experience, prerequisite and required training as provided (or recommended) by the Financial Forensic Institute, testing—both proctored and through case study (or samples of work product), and post-requisite requirements for recertification.

- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

The Certified Fraud Examiner (CFE) credential denotes proven expertise in fraud prevention, detection and deterrence. CFEs are trained to identify the warning signs and red flags that indicate evidence of fraud and fraud risk. CFEs around the world help protect the global economy by uncovering fraud and implementing processes to prevent fraud from occurring in the first place.

- Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants

The Accredited in Business Valuation (ABV) program provides specialized access to information, education, tools and support that enhance credential holders' ability to make a genuine difference for their clients and employers. ABV credential holders may brand or position themselves as premier business valuation service providers who differentiate themselves by going beyond the core service of reaching a conclusion of value and creating value for clients through the strategic application of this analysis.

- Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants

The American Institute of Certified Public Accountants (AICPA) established the Certified in Financial Forensics (CFF) in 2008 for CPAs who specialize in forensic accounting. The CFF credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skills, and experience. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy, insolvency and reorganization; computer forensic analysis; economic damages calculations; family law; fraud prevention, detection and response; financial statement misrepresentation; and valuations.

- Accredited Senior Appraiser (ASA), American Society of Appraisers

The American Society of Appraisers is an international organization of appraisal professionals. ASA members represent all disciplines, including business valuation. Business appraisers value businesses, business ownership interests, and securities for businesses of all sizes. They also value specific intangible business assets such as patents, trademarks, employment agreements, copyrights and goodwill.

- Chartered Merger & Acquisition Professional (CMAP), Middle Market Investment Banking Association

MMIBA is a professional organization devoted to the training, testing and certification (through its CMAP credential) of middle market investment banking professionals as well as the promotion of the profession and its interests to the public, academia and the appropriate regulatory authorities. Its membership is subject to a strict code of professional ethics and conduct.

## Current Continuing Education

- 2011
  - Family Law Conference, Georgia State Bar – May 26, 2011 – 16 hours
  - Pipes – Private Investments in Public Equity – May 15, 2011
  - Eminent Domain Seminar, Georgia State Bar, Speaker – March 2, 2011
  - 2011 AICPA Expert Witness Skills Workshop, April, 2011 – 36 hours
  - Research and Development Credits – Implementation Issues – February 2011
  - Discount for Lack of Liquidity: Understanding and Interpreting Option Models – May 2011
  - Valuation of an “Oversize” Restaurant – April 2011
  - Due Diligence Testing of the Butler-Pinkerton Model for Company Specific Risk – April 2011
  - Using Weighted Average Cost of Taxation to Estimate Pass-through Entity Value – August 2011
  - Resolving Total Beta – August 2011
  - The Cost Approach to Fair Market Value – Inclusion of Intangible Assets – for Physician Practices – August 2011
  - Strategies When Working With Internal Revenue Service Appraisers – August 2011
  - Monte Carlo Simulation with Oracles Crystal Ball Software, Oracle, Atlanta, Georgia – September 2011 – 16 hours
  - Discount for Lack of Marketability – Job Aid for IRS Valuation Professionals – October 2011
- 2010
  - Family Law Conference, Georgia State Bar – May 26, 2010
  - Certification in Mergers and Acquisitions, Chicago March 2010 – 40 hours
  - Trial Skills Clinic, University of Georgia Law School, August 2010 – 24 hours
- 2009
  - Reasonable Compensation and the Productivity Adjustment – January 15, 2009
  - IRS New Rules: Pension Protection Act and Beyond – March 27, 2009
  - Valuing Professional Practices – April 10, 2009
  - Valuing Dental Practices – May 14, 2009
  - Will the Economy Return to Normal – February 15, 2009
  - Cost of Capital in Valuation of Stock by the Income Approach: Updated for an Economy in Crisis – February 15, 2009
  - Measures of Variability: Interpreting the Mean – February 15, 2009
  - Measures of Central Tendency in Business Valuation – April 27, 2009
  - Quantifying Risk in the Private Company – April 27, 2009
  - Guide to ESOP Valuation and Financial Advisory Services – April 27, 2009
  - Marketability Discounts – May 9, 2009
  - Forecasting Cash Flows Using Area and the Curve – May 9, 2009
  - The Fraud Files – May 9, 2009
  - Economic Loss in Breach of Post-employment Covenants – May 10, 2009
  - Investing in a Better Job – May 10, 2009
  - Certified Insolvency and Restructuring Agent, Association of Insolvency and Restructuring Agents Level 2 – January 2009 – Atlanta, Georgia – 20 Hours CPE
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- 2008
  - NACVA Georgia Chapter Annual Meeting, Speaker – Atlanta, GA – November 7, 2008
  - Cost of Capital, Shannon P. Pratt and Roger J. Grabowski – October 11, 2008 – 8 Hours CPE
  - Current Developments in Family Law, GSCPA – Atlanta, GA – October 30, 2008 – 2 Hours CPE
  - Accredited Senior Appraiser, American Society of Appraisers –
    - Level 1 – January 2008 – Skokie, IL – 36 Hours CPE
    - Level 2 – February 2008 – San Diego, CA – 36 Hours CPE
    - Level 3 – March, 2008 – Washington D.C. – 36 Hours CPE
    - Level 4 – April, 2008 – Skokie, IL – 36 Hours CPE
  - Cost of Capital, Shannon P. Pratt and Roger J. Grabowski – October 11, 2008 – 8 Hours CPE
  - Goodwill By State – December 28, 2008
  - Characterization of Professional Goodwill Under Continued Scrutiny – December 2, 2008
  - Case of First Impression: Does Statutory Fair Value Include a Control Premium? – December 2, 2008
  - Court Erred by Excluding Value of Non-Compete From Enterprise Goodwill – December 2, 2008
  - Debate Over Tax-Affecting Plays Out in Divorce Case – December 2, 2008
  - Cost of Capital, Shannon P. Pratt and Roger J. Grabowski – October 11, 2008 – 8 Hours CPE
- 2007
  - Advanced Valuation Techniques NACVA – Milwaukee, June 2007 – 24 Hours CPE
  - CPA/ABV Conference in New Orleans, LA – October, 2007 – 24 Hours CPE
  - Partnership Profiles, Valuing FLP and Partnerships – Las Vegas, NV – June 2007 – 24 Hours CPE

## Valuation, Forensic & Expert Witness

### Experience

- Marital Dissolution
- Bankruptcy
- Shareholder Dispute
- Life Care Plans
- Economic Loss of Life
- Economic Damages
- Eminent Domain
- Criminal
- Fair Value and Fair Market Value
- Mergers & Acquisitions
- Governmental

### Industry and Asset Types

- Governmental
  - Gwinnet Municipal Association
  - City of Thomaston
  - City of Blakely
  - Fraud Investigations
  - Forensic Accounting Valuations
  - Special District Cost Allocations
  - Millage Rate Cost Allocations
  - Service Delivery Strategies
- Family Limited Partnerships and Partnerships
  - Discounts for Lack of Marketability
  - Discounts for Lack of Control
- Retail Restaurant
  - Subway Franchisee
  - Wendy's Franchisee
  - Wendy's Franchise Agreements
  - Applebee's Franchisee
  - Taco Bell Franchisee
  - KFC Franchisee
  - Dairy Queen Franchisee
  - Waffle House
  - Various Multi-Store Acquisitions
- Retail
  - Sam's Club
  - Athletic Club
  - Auto Dealers-Buy Here Pay Here
  - Auto Dealers-Ford Dealership
  - Heavy Equipment Rental
  - Small Equipment Rental
  - Electronics
  - Professional Employer Organizations
  - Video Rental with 80 locations
  - International Camera Chain Store
  - Office Depot Store
  - CVS Caremark Store
  - Convenience Stores
  - Hotels
  - Holiday Inn Franchisee
  - Alcoholic Beverage Store
  - Tractor Supply
  - Feed & Fertilizer Stores
  - Hardware Stores
  - Billiard Stores

- Automotive Parts Store
- Skate Center
- Auto Paint and Body Shop
- Heat & Air Company
- Golf Resort and Range
- Aircraft Salvage and Refurbishment
- Equipment and Party Rentals
- Aerial Applicator

### • Service

- Contract Research Company in Pharmaceutical Industry for FDA Studies
- Investment Advisory Firm
- NASDAQ Broker/Dealer
- Electrical Engineering and Installation
- Marketing
- Billboard Signs and Companies
- Internet based Financial Services Companies
- Commercial Fence Installation
- Plumbing
- Automotive Glass Repair
- Auto Repair
- Land Survey
- Internet Based Marketing Companies
- Application Service Providers
- Employee Staffing Agency

### • Manufacturing

- Contract Manufacturing in Pharmaceutical Industry – Public Company
- Component Manufacturer of Modular Homes
- Plastic Extrusion Manufacturer
- Machine Shop and Fabrication
- Fence Extrusion Manufacturer

### • Wholesale

- Oil & Fuel Distributors
- Environmental Waste Cleaners
- Salvage Yards and Recyclers

### • Medical

- Veterinary
- Orthopedic
- Ambulatory Surgery Centers
- General Practice
- Neurosurgical
- Dental
- Pain Management
- OBGYN
- Medical Billing & Consulting
- Magnetic Resonance Imagery Clinic
- Plastic and Cosmetic Surgery

### • Real Estate Interest

- Income Producing Residential and Commercial Properties
- Multiple Owner Real Estate Interest
- Single Asset Entities
- Hotels
- Multi-Unit Apartment Complexes
- Minority Partnership Interest
- Undivided Interest Valuations

### • Construction

- Performance Claims
- Liquidated Damages Claims

## **Attorney References**

George P. Donaldson, Albany, Georgia  
Phil Cannon, Albany, Georgia  
John Reinhardt, Tifton, Georgia  
Gary Mosier, Valdosta, Georgia  
Karen Summerlin, Tifton, Georgia  
Al Corrier, Albany, Georgia  
Lee Hayes, Albany, Georgia  
Tom Dempsey, Atlanta, Georgia  
Robert Diggs, Atlanta, Georgia  
Charles Pursley, Atlanta, Georgia  
Robert Dyer, Canton, Georgia  
Mark Weinstein, Forsyth, Georgia  
Hunter New, Quitman, Georgia  
John Draughon, Macon, Georgia  
Devlin Cooper, Macon, Georgia  
Brad Sears, Newnan, Georgia  
Will White, McDonough, Georgia  
Buddy Welch, McDonough, Georgia  
Andy Welch, McDonough, Georgia  
Ken Levy, Atlanta, Georgia  
Ken Carpenter, Atlanta, Georgia  
Wilson Smith, Vidalia, Georgia  
Neil Conner, Waycross, Georgia  
Steve Browning, Jacksonville, Florida  
Nick Pableocos, Atlanta, Georgia  
Richard Hubert, Atlanta, Georgia  
Dan King, Dublin, Georgia  
Paul Dunbar, Augusta, Georgia  
Tom Fitzgerald, Gainesville, Georgia  
Christian Torgrimson, Atlanta  
Glenn Whitley, Tifton, Georgia  
Carmel Sanders, Macon, Georgia  
Todd Hockman, Albany, Georgia  
Glenn Kirbo, Albany, Georgia  
Fred Finney, Albany, Georgia  
John Vasant, Albany, Georgia  
Jason Voyles, Gainesville, Georgia  
Jason Dean, Gainesville, Georgia  
Pam Gray, Atlanta, Georgia  
Warren Power, McDonough, Georgia  
George Lewis, Savannah, Georgia  
Roger Dodd, Jacksonville, Florida  
Shelly Friedman, Atlanta, Georgia  
Ted Duncan, Lagrange, Georgia  
Jeff Helms, Homerville, Georgia  
Carl Varnadoe, Hinesville, Georgia  
Jo Jagor, Atlanta, Georgia  
Kevin Leipow, Atlanta, Georgia  
Clay Cheshire, Atlanta, Georgia  
Brent Gillette, Atlanta, Georgia  
Bob Middleton, Atlanta, Georgia  
Brad Carver, Atlanta, Georgia  
Jack Slover, Atlanta, Georgia  
David Butler, Atlanta, Georgia  
Allen Harris, Atlanta, Georgia  
Drew Graham, Atlanta, Georgia