

## **DAVID C. EWERT (Dave), Ph. D.**

**Dr. David Ewert is President of Atwood Conger & Ewert, LLC. The firm provides financial and project management training and consulting services. Dave is Professor Emeritus of Finance and Director Emeritus of the Executive MBA program at Georgia State University. Its program achieved a top-ten ranking in Business Week's *Guide to the Best Executive Education Programs*. While director, he helped establish the Executive MBA Council, an association of 100+ colleges and universities, and was elected to chair its board.**

**For NEC America Dr. Ewert served on the Board of Directors for its wholly own subsidiary, NEC Eluminant Technologies, 1998-2000. For the University of California, Berkeley he has taught executive seminars in Europe and South America. He has taught in the international EMBA program of Purdue University/Central European University, Budapest and Poznan University of Economics' Executive MBA program in Poland. For George Washington University's affiliate ESI-International he teaches project management seminars. For the International School of Management's EMBA and doctoral programs in Paris, he taught courses in management, finance and project management. For the American Society of Appraisers he teaches the Real Options course. Dr. Ewert has presented financial management seminars in Asia, Africa, Europe, the Middle East, and North and South America. At Georgia State University he was given an Outstanding Faculty Award for his teaching.**

**He has testified as a financial expert witness before a subcommittee of the US Senate, the Federal Energy Regulatory Commission, and various state and federal courts and regulatory agencies. For Financial Management and Decision Sciences he has refereed articles. As co-author he wrote "*Obtaining Unsecured Loans*" for the Treasurer's Handbook by Dow Jones-Irwin. For several firms Dave built credit-scoring models that successfully increased revenues and reduced operating costs and bad debts.**

**He received a Ph D, finance, from Stanford University and masters, finance, from the University of Minnesota and bachelors, industrial engineering, from Iowa State University. He has taught at Purdue University and San Jose State University. While at Georgia State University, he held the positions of Interim Associate Dean, Interim Director of the Institute of International Business, and Director of the Doctoral Program. Dr. Ewert has served as president of Eastern Finance Association, vice president of the Financial Management Association, president of the Sun Belt Athletic Conference, and trustee of the Galloway School. He is a member of the Financial Executives International, Project Management Institute, and International House of Japan in Tokyo.**

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## **KEVIN P. COUILLARD, ASA, CFA**

**Mr. Couillard is an executive director with FairValue Advisors LLC, a full-service business valuation and economic consulting firm. He specializes in the valuation of businesses, limited-market business interests, and intangible assets and providing expert testimony regarding valuation matters. His experience includes the valuation of business enterprises, common stock, preferred stock, partnership interests and other pass-through entity interests, options, debt and note issues, financial assets, and other various assets. Valuations have been completed for mergers and acquisitions, gift and estate tax planning and reporting, state tax planning and reporting, financial reporting, divorce, bankruptcy/fraudulent conveyance, employee stock ownership plans (ESOP), recapitalizations, management buy-outs, dissenting shareholders, shareholder disputes, lost profits, and buy-sell agreements. His diversified experience also includes the valuation of intangible assets including patents, trademarks, trade names, proprietary technology, noncompetition agreements, assembled work force, software technology, provider and supplier contracts, customer lists, going-concern value, and goodwill for various purposes.**

**Mr. Couillard is an Accredited Senior Appraiser (ASA) in Business Valuation with the American Society of Appraisers and is a Chartered Financial Analyst (CFA). Prior to establishing FVA, he served valuation clients at BDO Seidman, KPMG Peat Marwick, Price Waterhouse, and Valuation Strategy Associates. He is a past president of the Atlanta Chapter of the American Society of Appraisers.**

**Mr. Couillard received his Bachelor in Chemical Engineering from the Georgia Institute of Technology and an M.B.A . in finance from Georgia State University.**

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