William E. Howell, LLC
Business Valuation • Management Consulting

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Professional Qualifications – William E. Howell, ASA, CPA/ABV/CFF

Brief Overview – Mr. Howell's background includes extensive business valuation experience in many industries, senior executive roles with two closely held companies (with several years as a non-family CEO in a family business), and CPA experience with a Big Four Firm.

PROFESSIONAL DESIGNATIONS

- **Accredited Senior Appraiser** of the American Society of Appraisers
- **Certified Public Accountant** licensed in New Hampshire, Maine and Massachusetts
- **Accredited in Business Valuation** by the American Institute of Certified Public Accountants
- **Certified in Financial Forensics** by the American Institute of Certified Public Accountants

BACKGROUND

Mr. Howell is the Principal with William E. Howell, LLC, a firm providing professional services in business valuation, litigation support, and management consulting. He has approximately thirty years of professional experience that is summarized below.

- **Member/Owner** of firm providing business valuation, litigation support and management consulting services –
    - Performed over 250 business valuations across many industries for business sales, gift and estate, shareholder disputes, shareholder buy-ins/buy-outs/redemptions, merger/acquisition, compliance with Internal Revenue Code Section 409A, corporate reorganization, and business/exit strategy planning, marital dissolution, and litigation support;
    - Industry experience includes manufacturing, distribution, real estate, transportation, warehousing, technology, retail, professional services, construction, and others
- **Chief Executive Officer** of a consulting firm – business advisor for a complex estate, assisted in business sales, key leadership role in designing and executing turn-arounds, and assisted closely held clients across a broad range of industries
- **Chief Executive Officer** and formerly Chief Financial Officer of a closely held distribution business with Fortune 500 suppliers – structured inter-generational ownership transaction, executed sale-leaseback of significant real estate, performed due diligence and lead consummation of 50/50 merger with similar business, lead turn-around, credited by Founder with survival and success of the Business, and other accomplishments

- **Chief Financial Officer** of a transportation services firm that was recognized on Inc. Magazine's list of 500 fastest growing privately held companies – significant debt restructuring and featured in Entrepreneur magazine in April 2003; divested foreign subsidiary; and many additional accomplishments
- **Certified Public Accountant with the Big Four firm** now called Pricewaterhouse Coopers in Boston and Portland offices (left as audit manager when hired by a client) – focus on closely held businesses
- **Certified Public Accountant -** additional experience with firms in Boston and Waterbury, CT

EDUCATION AND AWARD

- Boston College Graduate School of Management, Chestnut Hill, MA|
  Master of Business Administration, Concentration in Finance, 1981
  Recipient of the Wall Street Journal Award for Academic Excellence in Finance
- Bucknell University, Lewisburg, PA

  Bachelor of Science in Business Administration, Major in Accounting, 1978

PROFESSIONAL EDUCATION

- Attended courses and passed self-study programs in valuation and litigation support that were sponsored by the National Association of Certified Valuation Analysts, American Institute of Certified Valuation Analysts, and the American Society of Appraisers. Maintain professional designations through meeting or exceeding ongoing educational requirements.

ACTIVITIES

- Designated by the American Institute of Certified Public Accountants as an ABV Champion for New Hampshire – for a leadership role in advancing the credential and in encouraging a sense of community amongst ABV credential holders in the state (2011 - current)
- Chairperson of the Business Valuation Committee of the New Hampshire Society of CPAs (2011 - current)
- Member of several professional organizations (American Society of Appraisers, American Institute of Certified Public Accountants, NH Society of CPA's, Collaborative Law Alliance of New Hampshire, and others)
- Leadership Seacoast – member of Class of 2011
- Lewiston-Auburn Economic Growth Council – Finance Committee; member (approx. 1994 to 2004) and Vice-Chair (2003)

RECENT PUBLICATIONS

- Exit Planning – The Guide for Business Owners; 2010 Vital Growth Consulting Group; self-published and available from Amazon; co-authored with Don Sweet, D.B.A., and Brad Lebo, PhD
- Co-author – "Succession Planning, Part I: Solos and First Generation Law Firms", NH Bar News, September 16, 2011 (also published by the Canadian Bar Association, September 2011)
- Co-author – "Valuing Ownership Shares of a First Generation Law Firm", NH Bar News, December 16, 2011 (also published by the Canadian Bar Association, September 2011)

SPEECHES, SEMINARS, AND PRESENTATIONS

- Presentation on "Business Valuation – An Overview" sponsored by the New Hampshire Society of CPA's; Manchester, New Hampshire; December 1, 2011
- Presentation to attorneys for a seminar on "Accounting 101 and Business Valuation" sponsored by NBI; Portland, Maine; November 10, 2011
- Presentation to a Bank's lending group on an overview of Business Valuation; Boston, Massachusetts; November 1, 2011
- Co-presenter of seminar for business owners on Exit Strategy Planning; Lewiston, Maine; April 26, 2011
- Co-presenter of seminar for business owners on Exit Strategy Planning; Auburn, Maine; November 19, 2010
- Presentation to the Seacoast Collaborative Divorce Professional group on the Role of the Business Valuator in Collaborative Divorce; Portsmouth, NH; November 16, 2010
- Co-presenter of seminar for business owners on Exit Strategy Planning; Portsmouth, NH; November 10, 2010
- Panel Discussion Presentation on Exit Strategy Planning; Portsmouth, NH; October 14, 2010
- Co-presenter of seminar for business owners on Exit Strategy Planning; Portsmouth, NH; May 19, 2010
- Business Valuation; interviewed for radio program; WKXL1450, The Business Advantage with Ted Gorski as host; April 2010
- Optimizing & Building Value in Your Company for a Planned Exit; Lewiston-Auburn Chamber of Commerce; May 2004 (approx.)
- Seminar on Financial Management; Maine's Fourth Blaine House Conference & Exposition for Small Business; May 2000 (approx.)
- Small Business Financial Management; Lewiston-Auburn Chamber of Commerce; September 1999 (approx.)