

**JAMES D. NALLEY**  
**CPA/ABV, CFF, CVA**  
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**BUSINESS AND PROFESSIONAL EXPERIENCE**

**BCC Advisers (f/k/a Business Capital Corporation), Des Moines, Iowa**

**Principal, Vice President (February 2009 to Present)**

**Senior Manager (May 2008 to January 2009)**

**Manager (December 2004 to April 2008)**

Consultant and business adviser to Iowa-based businesses on financial and management projects, business planning and projections, and business valuations. Performs analysis and provides litigation support services to attorneys and their clients. Performs appraisals for a variety of purposes including: ESOP's, mergers/acquisitions, estate taxes, buy/sell agreements, intra-family transfers/gifting, charitable donations, built-in gains calculations, management decision-making, limited partnerships and financial reporting.

**Winther, Stave & Co., LLP, Spencer, Iowa**

**Manager (1998 to 2004)**

Progressed to the position of Manager, specializing in audit, business valuations, and litigation support. Responsibilities included: Planning, conducting, reviewing, and supervision of staff on audits, reviews, and compilations of companies operating in a variety of industries. Performed business valuations for estate taxes, mergers/acquisitions, S Corporation conversions and gifting. Provided litigation support services and direct testimony in areas of personal injury, wrongful termination, employee-employer disputes, divorce, interruption of business and business valuations. Also conducted tax interviews, prepared and reviewed tax returns for a variety of business and individual clients.

**InTrust, Des Moines Iowa**

**Financial Manager (1998)**

**Diversified Electronics, Ltd. dba AAA Security Systems, Urbandale, Iowa**

**Controller (1997 - 1998)**

**Denman & Company, LLP, West Des Moines, Iowa**

**Senior Accountant (1993 - 1997)**

## **EDUCATION**

Graduate: Iowa State University, 1992  
Ames, Iowa  
Bachelor of Business Administration (Accounting)

Graduate: Spencer High School, 1988  
Spencer, Iowa

## **CIVIC AND OTHER ACTIVITIES**

### **Current Associations and Positions:**

- Accredited in Business Valuation (ABV) designation by the AICPA, 2005
- Certified in Financial Forensics (CFF) designation by the AICPA, 2009
- Certified Valuation Analyst (CVA), 2000
- Certified Public Accountant (CPA), 1994
- Thursday Tax Forum – Member, 2007
- National Association of Certified Valuation Analysts – Member, 2000
- American Institute of CPAs – Member, 1999
- Iowa Society of CPAs – Member, 1995

### **Past Associations and Positions:**

- Iowa Society of CPAs – Lakes Chapter – President
- Iowa Society of CPAs – Young Members Committee Member
- Spencer Junior Chamber of Commerce (Jaycees) – Treasurer

### **Other:**

- Volunteer for various service organizations and projects.

## **PERSONAL**

Born Spencer, Iowa, 1969. Married, two children.

## **PRESENTATIONS AND ARTICLES**

“Business Valuations – An Overview” presented to the Midwestern Chapter of The Electrical Apparatus Service Association (EASA), Okoboji, Iowa – September 22, 2001.

“Anatomy of an ESOP (from an Investment Banking Perspective)” presented to the Iowa/Nebraska Chapter of The ESOP Association, West Des Moines, Iowa – May 5, 2006.

“A Current Update – In the World of Business Valuation” presented to the Mid-Iowa Estate & Financial Planners, Des Moines, Iowa – January 15, 2008.

“Mergers and Acquisitions in the Banking Industry” presented to Iowa State University, Bank Management Decisions, Ames, Iowa – October 28, 2008.

“Stripping Down the Tax Return...What Lies Beneath the Surface” and “Settling the Case: Recognizing (& Avoiding) the Financial/Tax Traps” co-presented to the Nebraska State Bar Association Family Law Section 2009 Family Law Update, Lincoln, Nebraska – July 24, 2009.

“Crafting an Equitable Financial Settlement...During Tough Economic Times!” presented to the Iowa State Bar Association 2009 Family Law Seminar, West Des Moines, IA – October 29, 2009.

“Farm Divorces: A Baker’s Dozen Financial Ingredients” co-presented to the Nebraska State Bar Association Family Law Section 2010 Family Law Update, Lincoln, Nebraska – July 30, 2010.