



JAMES D. NALLEY
CPA/ABV, CFF, CVA
(515) 282-8019 ext. 201

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:

- Iowa Association of Business and Industry (ABI) – Advisory Council Member, 2010
- Certified in Financial Forensics (CFF) designation by the AICPA, 2009
- Mid-Iowa Estate & Financial Planners – Member, 2008
- Thursday Tax Forum – Member, 2007
- Accredited in Business Valuation (ABV) designation by the AICPA, 2005
- Certified Valuation Analyst (CVA), 2000
- National Association of Certified Valuation Analysts – Member, 2000
- American Institute of CPAs – Member, 1999
- Iowa Society of CPAs – Member, 1995
- Certified Public Accountant (CPA), 1994

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.

PRESENTATIONS AND ARTICLES

“What is Value? How is it determined? How do I increase it?” presented at the ABI Executive Workshop (Iowa Association of Business & Industry), Des Moines, Iowa – August 30, 2011.

“Evaluating Unsolicited Interest in Your Business: Which Offers Are Legitimate and What Are Your Options” co-presented at the Iowa Association of Business and Industry (ABI) 2011 Annual Conference, Dubuque, Iowa – June 7, 2011.

“What’s It Worth? Determining the Right Type of Valuation for your Business” co-presented at seminar sponsored by the Iowa Association of Business & Industry, Fairfield, Iowa – November 17, 2010.

“What is ‘Value’?” published by the Iowa Association of Business and Industry (ABI) – November 3, 2010.

“Stripping Down the Tax Return...What Lies Beneath the Surface” presented to the Iowa State Bar Association 2010 Family Law Seminar, West Des Moines, Iowa – October 28, 2010.

“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.

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

“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.

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

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

“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.

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