

**CAMPBELL OFFICE**900 E Hamilton Ave | Suite 100
Campbell, CA 95008
T: 415.836.4000**BRIAN D. ZACHARIAS, MBA, CVA**

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Executive Summary

Brian Zacharias is a principal at Hemming Morse with more than 28 years of experience in financial consulting and business valuation, including advising companies on a diverse range of complex financial analysis and valuation issues for litigation, mergers and acquisitions, tax, and financial reporting matters. His valuation expertise spans business valuation, valuation of intellectual property, and other intangible assets, and valuation of options and derivatives.

Brian has worked on hundreds of engagements across a wide range of industries, including technology, life sciences, medical device, middle market, and agriculture. He has assisted clients in high exposure situations in initial public offerings, acquisitions, corporate restructuring transactions, and bankruptcy reorganizations. Has also assisted clients with valuation inquiries and reviews with the Internal Revenue Service (IRS), by the Public Companies Oversight Board (PCAOB) and Securities and Exchange Commission (SEC).

Brian also has significant financial advisory experience in mergers and acquisitions due diligence and turnaround management. He has led due diligence efforts that have assisted his clients in negotiating key deal terms, negotiated with creditors to recapitalize companies, and helped management teams define strategic direction. His litigation and forensic experience extends to assisting clients on matters including economic damages, breach of contract, fraud, divorce, and business and intellectual property disputes.

Actively involved in the community, Brian is currently an adjunct lecturer at Santa Clara University where he teaches Mergers & Acquisitions and is on the executive committee for the volunteer board with Bellarmine College Preparatory in San Jose. Contributing to thought leadership within the valuation community, Brian co-founded and chaired the executive committee of the Fair Value Exchange, a professional group focused on best practices within the valuation field.

Brian has an MBA from the Leavey School of Business at Santa Clara University. He also earned his bachelor's degree in finance from Santa Clara University. He is a Certified Valuation Analyst with the National Association of Certified Valuators and Analysts.



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Employment & Education

2013 – Present	Hemming Morse, LLC Forensic and Financial Consultants Principal
2007 – 2013	Burr Pilger Mayer, Inc. Certified Public Accountants and Consultants Senior Manager
2006 – 2007	Comerica Bank First Vice President / Assistant Group Manager - Wealth & Institutional Management
1996 – 2006	Comerica Bank Vice President / Corporate Banking Officer - Technology and Life Sciences, Wealth & Institutional Management
2022	Santa Clara University Master of Business Administration
1996	Santa Clara University Bachelor of Science in Finance



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Professional Affiliations (Current)

- Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts
- Fair Value Exchange, Founding Member
 - Chair, Executive Committee, 2012-2017
- American Institute of Certified Public Accountants
- National Association of Certified Valuation Analysts
- American Society of Appraisers
- Emerging Leaders Academy, Class 2013

Testimony & Deposition

- Marriage of Mark Angel and Susan Rice (2020), Superior Court, County of Napa, Case No. 19FL000175

Instruction and Seminars

- "Fair Value Forum Case Study – Unpacking Differences Between Diverse Valuation Opinions", American Society of Appraisers 2018 Fair Value Summit, November 2018
- "Stock Options for Life Science Companies, Understanding the Risks, Realizing the Rewards", CFO.com, 2009
- "Mergers & Acquisitions: Better Decision Making Through Financial Modeling", AICPA Controllers Conference, 2013
- "Auditing Fair Value Measurements under IRC 409, ASC 718, and ASC 805", OUM & Co. LLP, 2013
- "Key Elements of Business Valuation", CalCPA, 2013
- "Business Valuation", Santa Clara University, 2012
- Panelist on "Business Valuation", Appraisal Institute's Appraisal and Real Estate Fall Conference, 2012
- "Business Valuation", Santa Clara University, 2010
- "Fair Value Considerations for Financial Investment Firms", 2010
- "Business Valuation Considerations for Assurance and Tax Practices", 2010

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Teaching

- Adjunct Professor, Santa Clara University, 2023 - current
 - FNCE 174: Mergers & Acquisitions

Community Involvement

- Bellarmine College Prep Dads' Club, Executive Committee (active)
- Board of Fellows (active), Santa Clara University
- Board of Managers (former), Central YMCA
- Board of Directors (former), Mid-Peninsula YMCA