

CAROL A. FIDLER KAYES, MBA, CPA, CVA

Education: Master of Business Administration, Major in Finance, The Ohio State University, 1979.

Master of Science in Preventive Medicine (Health Policy and Planning), The Ohio State University, 1973

National Association of Certified Valuators and Analysts, Course and Certification, (CVA), 1996. Recertification in 2000, 2003, 2006, 2009, 2012 2015, and 2018.

Attended many continuing education courses, seminars, and presented at several meetings on valuation and on tax and accounting.

CPA in Public Practice, 1986 - Present. Currently practicing as C. A. Fidler & Associates, Inc. Practice emphasizes valuations for various purposes, with particular emphasis on valuations for Employee Stock Ownership Plans, estate and gift tax. Valuations performed for a variety of companies, including various manufacturing, retail, and service firms in different industries.

Other valuation activities include valuations and litigation support for divorce, personal injury and wrongful death, estate planning, and buy-sell agreements. Other areas of practice and experience include audit, compilation and review of financial statements, tax, consultation on financial management matters.

Prior Experience:

Senior Business Analyst, Borden, Inc. - Chemical Division, 1979- 1981. Performed many acquisition analyses on companies in specialty chemicals field. Performed cash flow projections for company products, operations, and plants, and developed computerized models for cash flow analysis and product or operation analysis for use in capital budgeting and strategic planning.

Financial Administrator, Bank One, Columbus, N.A., 1981-1984. Performed several acquisition analyses on companies in fields related to financial management, including credit and collections. Was responsible for capital budgeting and strategic planning analyses for the entire bank. Studies included analysis of major operations in credit card processing and data processing and profitability of individual bank branches.

Senior Consultant, Peat, Marwick and Mitchell, Columbus, 1985 - 1986. Consultant to small business, not-for-profit organizations and government entities in various matters related to financial management.

Controller, The Wood Companies, Columbus, 1987-1988. Installed computerized accounting system for 15 partnerships and 3 companies, including development and construction firms. Performed many analyses related to financial management decisions for these entities.

Member: Ohio Society of Certified Public Accountants

National Association of Certified Valuators and Analysts

Listed in various *Who's Who* publications, including *Who's Who in America*