David W. R. Harkins, CFA, ABV

harkinsd@mercercapital.com

PROFESSIONAL EXPERIENCE

David Harkins, Senior Financial Analyst, has been involved with hundreds of valuation and litigation support engagements in a diverse range of industries on local, national, and international levels. He provides valuation analyses for family law, commercial litigation, gift and estate tax planning, transactions (M&A), fairness and solvency opinions, and employee stock ownership plans (ESOP), among other valuation-related service needs of privately held businesses.

As a member of the firm's Auto Dealership Industry team, David publishes research on valuation issues in the newsletter *Value Focus: Auto Dealer Industry*. He also contributes regularly to Mercer Capital's *Auto Dealer Valuation Insights Blog*.

As a member of Mercer Capital's Litigation Group, he provides both valuation and lifestyle analyses in addition to preparing attorneys and clients for various aspects of the marital dissolution process.

PROFESSIONAL DESIGNATIONS

Chartered Financial Analyst (The CFA Institute)

Accredited in Business Valuation (The American Institute of Certified Public Accountants)

PROFESSIONAL MEMBERSHIPS

The CFA Institute (Society Nashville)

- *Advocacy & Community Outreach Committee*
- *Research Challenge*

The American Institute of Certified Public Accountants

The Financial Consulting Group

BLOGS & NEWSLETTERS

Auto Dealer Valuation Insights, Weekly Blog, Mercer Capital

Value Focus: Auto Dealer Industry Newsletter, Semiannual Publication, Mercer Capital

Family Law Valuation and Forensic Insights, Monthly Newsletter, Mercer Capital

PUBLISHED ARTICLES

"Understand the Discount Rate Used in a Business Valuation" with Karolina Calhoun, CPA/ABV/CFF, *Miles Mason Family Law Group Blog*, April 24, 2021

"Understanding the Discount Rate in a Business Valuation" with Karolina Calhoun, CPA/ABV/CFF, *Family Lawyer Magazine*, April 19, 2021

"Understand the Value of Your Auto Dealership," Mercer Capital Whitepaper, 2020

SPEAKING ENGAGEMENTS

"Business: Valuation, Legal, and Tax Risks," Co-panelist, *2022 Annual Retreat of the Association of Divorce Financial Planners*, November 4, 2022

"How to Make Sense of a "Noisy" Prior Year(s)," with Karolina Calhoun, CPA/ABV/CFF, *2021 AICPA & CIMA Forensic & Valuation Services Conference*, November 8, 2021

"Business Valuation 101," co-presenter, CLE sponsored by the *Memphis Bar Association*, Memphis, Tennessee, December 13, 2019

EMPLOYMENT

Mercer Capital Management, Inc.

Senior Financial Analyst, 2020 to present

Financial Analyst, 2017 to 2020

EDUCATION

University of the South, Sewanee, Tennessee (B.A., Economics, 2017)