

DR. ROGER K. HARVEY

**President, Value Associates, Ltd.
Carbondale, Colorado**

EXECUTIVE SUMMARY:

Dr. Roger Harvey brings a unique combination of academic and business experience to the Board-of-Directors of a small to medium size company. Dr. Harvey taught corporate finance, hospital financial management, and information technology at the undergraduate, graduate, and executive program level at The Ohio State University for over thirty years. Dr. Harvey also co-founded two companies: one to provide benchmarking information and consulting to the distribution industry; the other to provide benchmarking reports to the hospital and healthcare industry. Dr. Harvey and his co-founder negotiated the merger of their company with NexUS Healthcare Information Corporation and a later sale to United Healthcare, Inc. With academic training in accounting, corporate finance, and information technology, plus 30 years of academic and business experience, Dr. Harvey offers the depth of financial and accounting expertise required of today's Directors.

AREAS OF SPECIALTY:

Wholesale distribution; industrial distribution and sales, hospital and healthcare management; financial management; information systems.

ACADEMIC BACKGROUND:

D.B.A., Indiana University, Bloomington, IN (Finance, Economics, Statistics, and Quantitative Business Analysis)

M.B.A., Indiana University, Bloomington, IN (Finance emphasis)

B.B.A, University of Notre Dame (Accounting)

ACADEMIC POSITIONS:

The Ohio State University, Emeritus Associate Professor (1992 – 2003)

The Ohio State University, Associate Professor of Finance (1970-1992)

The Ohio State University, Division of Hospital and Healthcare Services Administration, Joint Faculty Appointment (1988 – 1996)

The Ohio State University, Assistant Professor of Finance (1967-1970)

CORPORATE EXPERIENCE:

Value Associates, Ltd. – President (1978 - Present). . . a company offering a variety of financial information and consulting services to small and medium-size companies, and performing financial valuations of closely-held corporations.

Center for Healthcare Industry Performance Studies – Co-owner/Co-Director (1992 - 1996) . . . a professional service organization that provided information services to the healthcare industry.

Management Foresight, Incorporated – Co-founder and Owner (1969 - 1972), Consultant (1978 - 1982) . . . a company providing financial analysis reports, financial consulting, and finance-related educational programs to national wholesale-distribution associations and members.

(Resume of Dr. Roger K. Harvey Continued)

Medical Supply Systems, Incorporated – Member, Board-of-Directors (1988)

St. Luke Convalescent Center – Member, Board-of-Directors
(1981 – 1986)

Gummer Wholesale, Incorporated – Member, Board-of-Directors
(1984 – 1986)

United Pulmonary Care, Inc. – Member, Board-of-Directors (1981 - 1985)

CompuServe, Inc. – Consultant (1974 - 1978)

CLIENTS:

IBM Distribution Segment, International Paper xpedx Division, GE Lighting Division, Motorola, Mannington Mills, Olympic Steel, Drug Emporium, Crane/Huttig Sash & Door Division, Metal Service Center Institute, National Association of Wholesaler-Distributors, National Paper Trade Association, Canadian Paper Trade Association, National Association of Floor Covering Distributors, Food Distributors Institute, National Building Materials Association, and North American Heating, Refrigeration, and Air-Conditioning Wholesalers.

RESEARCH:

30+ publications on topics such as solvency risk for Boards-of-Directors, EVA, activity-based cost accounting, customer profitability analysis, benchmarking, financial strategy and planning, and corporate valuations. (see *Detailed Resume* which may be found at the bottom of web page <http://valueassociates.org/short%20history.htm>)

**EXECUTIVE
EDUCATION:**

75+ seminars, workshops, and convention presentations on topics such as Economic Value Added (EVA), benchmarking, activity-based costing/management, financial analysis and planning. (see *Detailed Resume*)

**CORPORATE
VALUATIONS:**

25+ valuation reports prepared for small – medium size wholesale distributor companies. (see *Detailed Resume*)

**PUBLISHED
SOFTWARE:**

10 financially related software packages to perform customer profitability analysis; corporate financial planning; financial analysis; and hospital financial planning. (see *Detailed Resume*)

**BUSINESS
ADDRESSES:**

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