

SWEET VALLEY SURIS

Boutique Breeding & Financial Expertise



Brion R. Smoker, CFO/CPA

Former President and Founder
SMOKER, SMITH & ASSOCIATES, P.C.

Brion R. Smoker founded Smoker & Associates, P.C., in 1979. The firm became Smoker, Smith & Associates, P.C., when the late Kevin L. Smith became a partner in 1986. The firm provides a full range of accounting, integrated business services, and consulting services to more than 500 corporate clients and more than 600 individual clients. In 2009, after attaining 30 years with the firm, Mr. Smoker exchanged his role as active partner for that of strategic consultant. Mr. Smoker's areas of practice include auditing; busi-

ness and individual tax planning; budgeting and forecasting; business valuation and succession; forensic accounting; gift and estate planning; insurance; litigation support; strategic planning; and business ethics.

Mr. Smoker is a founding member of the Eastern Audit Alliance, which provides auditing services to clients regionally, nationally, and internationally. He is president of Equis Advisory, specializing in accounting and advisory services for yacht and aircraft owners. He is president of Nevis, L.L.C., a reinsurance/captive insurance company based in St. Kitts, with sister companies in Guernsey and Mauritius.

Mr. Smoker also served as an instructor for Venture Training, Inc., teaching courses in business planning to employers and trade associations. In addition, he formerly was allied with the mid-Atlantic office of McCann Del Greco Associates, L.L.C., a Kansas City-based private investment-banking firm specializing in exit, growth, and acquisition strategies. He also has served as president and senior advisor for the Center for Family Owned Business in Lancaster, PA.

Mr. Smoker's experiences include consulting with businesses in the farming industry since the 1970's and more recently as CFO and co-owner of Sweet Valley Suris (SVS) in Annville, PA. SVS is a suri alpaca farm and home to over 40 breeding quality suri alpacas. He has been providing alpaca industry financial expertise to alpaca farmers since SVS' beginning in 2006.

PERSONAL BACKGROUND

Mr. Smoker is a graduate of John Harris High School in Harrisburg, PA, and Elizabethtown College in Elizabethtown, PA. He was certified as a CPA in Pennsylvania in 1976 and in West Virginia in 1986.

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Brion R. Smoker, CFO/CPA (continued)

INTERNATIONAL ACTIVITIES

Mr. Smoker is a past president and past chairman of INPACT Americas, a national network of accounting firms. INPACT Americas enables independent firms to make referrals and exchange information and expertise nationwide. It also provides international links through sister organizations—INPACT International Ltd. in Europe and APACT in the Asia-Pacific region. Mr. Smoker was instrumental in the formation of INPACT Audit Ltd., an organization that assists independent accounting firms in conducting business across international boundaries, and served as its secretary-treasurer.

Mr. Smoker also served as liaison on behalf of INPACT Americas to the Forum of Firms, established by the International Federation of Accountants (IFAC) to maintain quality standards and provide a disciplinary structure for accounting firms that conduct transnational audits. He is a former member of the IFAC Transnational Audit Committee and a former member of the IFAC International Accounting Education Standard Board.

While active with Smoker, Smith, Mr. Smoker established an associate exchange program with Häckl & Partner in Landsberg, Germany, and with Brunsman & Company in Munich, Germany. Mr. Smoker has traveled extensively, attending and/or speaking at professional conferences in Austria, England, France, Germany, Greece, Italy, Norway, Spain, and Sweden, and in Bali, Hong Kong, Japan, and Singapore.

PROFESSIONAL MEMBERSHIPS & COMMUNITY ACTIVITIES

Mr. Smoker is a member of the American Institute of Certified Public Accountants, the Institute of Business Appraisers, Inc., the National Association of Public Accountants, the Pennsylvania Association of Public Accountants, and the Pennsylvania Institute of Certified Public Accountants. He is recognized as an expert witness in the Pennsylvania counties of Dauphin, Cumberland, and Lebanon.

Mr. Smoker is currently an adjunct professor at Lebanon Valley College, Annville, PA and the managing coordinator of the student VITA program. He has served as a member of the board and was former president of Hospice of Central PA. He is a former director of the Second Mile Foundation and a former director of the Kevin L. Smith Foundation. He was a finalist for the Central Pennsylvania Entrepreneur of the Year Award in 1997.