A. Introduction of ACEC Ohio Finance Forum

   **Beth Easterday** - President, ACEC Ohio

B. Introduction of Facilitators

   **Jason Bainter** – Somerset CPAs
   **Geoff Garber** – BRAYN Consulting LLC
   **Brad Wilson** – TWO CPAs & Consultants, Inc.

C. Introduction of Attendees

**TOPICS FOR DISCUSSION**

1. Tax Credits

2. Legislative Updates

3. AASHTO & FAR Update

4. ESOPs and Other Ownership Transition Options / Valuation

5. General Tax & Other Issues