

Griffiths, Dreher & Evans, P.S., CPAs
INVESTMENT ADVISORS | CPAs

WITH BUSINESS EXIT EXPERTISE

Business Valuation | Exit Roadmap | Exit Guidance

Disclosure Brochure

FORM ADV, PART 2

May 2021

This Adv 2 Brochure provides information about the qualifications and business practices of Griffiths, Dreher & Evans, P.S., CPAs. If you have any questions about the contents of this Brochure, please contact us at (509) 326-4054. The information in this Brochure has not been approved or verified by the United States Securities and Exchange Commission or by any state securities authority.

Griffiths, Dreher & Evans, P.S. is a Registered Investment Adviser and Certified Public Accounting firm. Registration of an Investment Adviser does not imply any level of skill or training.

Additional information about Griffiths, Dreher & Evans, P.S., CPAs also is available on the SEC's website at www.adviserinfo.sec.gov, IARD #142448.

ITEM 2 – MATERIAL CHANGES

Griffiths, Dreher & Evans, P.S., CPAs has reached the level of assets under management to the point where we are required to change our primary regulatory authority to the U.S. Securities and Exchange Commission (SEC).

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ITEM 4 – ADVISORY BUSINESS

About Our Firm: Griffiths Dreher & Evans, P.S., CPAs is a Washington, Idaho, and California State Registered Investment Adviser (registered in Washington 11/26/2006, Idaho 5/18/2017, Texas 3/26/2018, California 7/17/2020) and Licensed Certified Public Accounting Firm (licensed in Washington 9/01/1992). Our principal owners are Thomas M. Griffiths, Deanna M. Dreher, J. Shawn Coleman, and Brett G. Smith. Our principals and most of our investment representatives are Certified Public Accountants who possess the Personal Financial Specialist (PFS) Credential and are Accredited or Certified in Business Valuation. Our advisory focus is on business owners, retired entrepreneurs' and high net worth individuals. These groups will benefit most from our advisory service because their planning needs and opportunities are complex and because we are both CPAs and Financial Advisors, able to provide coordinated management of business and personal financial affairs.

Discretionary Investment Management Services: Our firm provides Discretionary Investment Management Services, and will act as fee-only investment advisor for all assets under discretionary management. Griffiths, Dreher & Evans, P.S., CPAs (GDE) receives no commissions, referral fees, finder's fees or other cash compensation or benefits.

GDE works with clients to determine investment objectives and investor risk profile and design a written Investment Plan. The Investment Plan together with our Investment Policy Statement will serve as a basis for approaching investment decisions. GDE uses investment and portfolio allocation software to evaluate alternative portfolio designs and will assist the client in selecting investment strategies that are consistent with the client's Investment Plan. GDE may evaluate the client's existing investments with respect to the client's Investment Plan and individual performance. GDE may work with a client to develop a transition plan in order to move from the client's existing allocation to the desired asset allocation. GDE will monitor the performance of the assets as well as the asset allocation strategy and will hold regular review meetings with the client and produce quarterly performance reports for the client.

Discretionary Investment Management Services include the following:

1. Analysis of client financial condition
2. Recommendation of choices to achieve the client's objectives

3. Implementation of investment strategies; and
4. Monitoring of investment performance

Discretionary Investment Management Service Clients, in addition to ongoing management of their customized investment portfolio, will also be provided.

As of March 31, 2021 GDE Managed \$114,576,109 of client assets. \$114,576,109 are managed on a discretionary basis and 0 are managed on a non-discretionary basis.

WRAP Fee Programs: GDE does not participate in wrap fee programs. GDE has full discretionary authority, and clients may not impose restrictions on investing in certain securities or types of securities.

Accounting Services: Outside of our Investment Advisor Services GDE provides CPA/accounting services, however GDE and/or individuals of the firm do not have signatory authority for client's accounts, nor does GDE and/or individuals of the firm have custody over client's funds.

ITEM 5 – FEES AND COMPENSATION

In all instances, adviser will send the client a written or electronic invoice, including the fee, the formula used to calculate the fee, the fee calculation itself, the time period covered by the fee, and, if applicable, the amount of assets under management on which the fee was based. Also, adviser will include the name of the custodian(s) on the fee invoice. Adviser will send these to the client concurrent with the request for payment or payment of adviser's advisory fees. We urge the client to compare this information with the fees listed in the account statement.

Discretionary Investment Management Services: Investment Management Services are provided on a discretionary basis. Fees are based on the following schedule (accounts are aggregated before performing the calculation):

<u>Assets Under Management</u>	<u>Per Quarter</u>	
<u>Annualized</u>		
First \$1,000,000	0.3125%	1.25%
\$1,000,001 to \$2,500,000	0.2500%	1.00%
\$2,500,001 to \$5,000,000	0.2000%	0.80%
\$5,000,001 to \$10,000,000	0.1750%	0.70%
\$10,000,001 and over	0.1250%	0.50%

All fees paid to GDE for investment advisory services are separate and distinct from the fees and expenses charged by

mutual funds to their shareholders. These fees and expenses are described in each fund's prospectus. These fees will generally include a management fee, other fund expenses, and a possible distribution fee. Additionally, the asset custodian may charge clients a transaction fee on purchases or sales of mutual funds and other securities. A client could invest in mutual funds directly, without the services of GDE. In that case, the clients would not receive the services provided by GDE which are designed, among other things, to assist the client in determining which mutual fund or funds are most appropriate to each client's financial condition and objectives.

In some circumstances, Discretionary Investment Management Service fees may be negotiable or may be waived. Discretionary Investment Management Service fees may be modified at the discretion of the advisor when special conditions or complexities exist and the fee is agreed upon at the time of the engagement.

The Discretionary Investment Management Service Agreement may be cancelled at any time for any reason upon receipt of written notice. Upon termination of any account, the pro-rated portion of any prepaid, unearned fees will be promptly refunded. The client has the right to terminate an agreement without penalty within five business days after entering into the agreement. The Adviser reserves the right to terminate this Agreement at its' discretion upon written notice.

The first payment is due and payable on the first day of the calendar quarter following the quarter in which execution of the Agreement takes place and will be assessed pro-rata based on the value of the portfolio on the last day of the contract execution quarter. Subsequent payments are due quarterly in advance and will be assessed on the first day of each calendar quarter based on the value of the portfolio as of the last day of the previous calendar quarter, including a pro-rata based assessment of the previous calendar quarter's inflows and outflows.

GDE will request authority from the client to receive quarterly payments directly from the client's account held by an independent custodian. Clients may provide written limited authorization to GDE to withdraw fees from the account. The client understands that the following criteria must be met when payment is withdrawn by the custodian and paid to GDE under the terms of this authorization:

1. The client provides written authorization permitting the fees to be paid directly from the Client's account held by the independent custodian and the authorization is limited to

withdrawing contractually agreed upon investment advisor fees.

2. The advisor must notify the Client, in writing before or on the proposed date of withdrawal of the exact amount of the proposed withdrawal and the specific manner or basis on which the fee has been calculated.
3. The frequency of the withdrawal shall be specified in the written authorization/agreement.
4. The custodian of the account shall be advised in writing of the limitation of the Adviser's access to the account.
5. The custodian agrees to send to the Client, a statement at least quarterly, indicating all amounts disbursed to the Adviser.

Fees are billed quarterly, in advance, and are based upon the market value of the included assets on the last day of the previous fee period, and are due the following business day. GDE shall provide a billing notice to clients and payment of total fees shall be made, as the case may be.

Lower fees for comparable services may be available from other sources.

GDE nor any of its supervised persons accepts compensation for the sale of securities or other investment products, including asset-based sales charges or service fees from the sale of mutual funds.

ITEM 6 – PERFORMANCE BASED FEES AND SIDE BY SIDE MANAGEMENT

GDE calculates all fees as described in Item 5 above and are not charged on the basis of a share of capital gains or capital appreciation of the funds of the Client.

ITEM 7 – TYPES OF CLIENTS

GDE provides advisory services to business owners, to individuals and to CPA clientele. GDE does not require a minimum account balance to open or maintain an account.

ITEM 8 – METHODS OF ANALYSIS, INVESTMENT STRATEGIES & RISK OF LOSS

GDE utilizes a fundamental security analysis method. GDE's investment strategy consists of the following five key concepts:

1. Utilize diversification effectively to reduce risk - Holding a number of different stocks does not necessarily make a diversified portfolio. A portfolio with investments sharing similar risk factors by belonging to the same industry group or asset class is not diversification at all.
2. Dissimilar price movement diversification enhances returns - Two equal investments can have the same arithmetic rate of return but have very different ending values because of volatility. A portfolio should be designed so that it has as little volatility as necessary to achieve specific goals.
3. Employ asset class investing - Four major attributes of institutional asset class funds are lower operating expenses, lower turnover resulting in lower costs, lower turnover resulting in lower taxes, and consistently maintained market segments.
4. Global diversification reduces risk - American equity markets and international markets do not move together. Individual stocks of companies around the world with similar risk have the same expected rate of return. However, they don't get there in the same manner or at the same time.
5. Design portfolios that are efficient - Modern Portfolio Theory maintains there are combinations of investments exhibiting an optimal risk/reward trade-off which form the efficient frontier line.

Investing in securities involves risk of loss that clients should be prepared to bear. The investment solutions GDE recommends to clients generally consist of Exchange-Traded Funds (ETFs) and Mutual Funds. As with any investing vehicle, there are risks. Some potential risks to be aware of may include market fluctuations and/or credit risk. The stocks tracked within an ETF or Mutual Fund are subject to the same risks as traditional equities. If the component stocks decline due to various market factors, the value of the ETF or Mutual Fund will decline. Fixed-income based ETFs or Mutual Funds are subject to the same risks endured by bond traders, such as the interest-rate environment. International ETFs or Mutual Funds run the risk of capital loss due to currency fluctuations or instability in the nations followed by the ETF or Mutual Fund.

ITEM 9 – DISCIPLINARY INFORMATION

Registered investment advisers are required to disclose all material facts regarding any legal or disciplinary events that would be material to your evaluation of GDE or the

integrity of GDE's management. GDE has no information applicable to this Item.

ITEM 10 – OTHER FINANCIAL INDUSTRY ACTIVITIES AND AFFILIATIONS

GDE's investment advisors are also engaged in a profession other than giving investment advice, they are CPAs. CPA services are available to GDE's clients for a separate fee. This profession takes up approximately fifty percent of their work week.

Thomas M. Griffiths, Deanna M. Dreher, and J. Shawn Coleman are shareholder CPAs of Griffiths, Dreher & Evans, P.S., CPAs a public accounting firm and registered investment adviser. Some public accounting clients of GDE may become advisory clients of the company and vice-versa.

GDE nor any of its management persons are registered, or have an application pending to register, as a broker-dealer or a registered representative of a broker-dealer.

GDE nor any of its management persons are registered, or have an application pending to register, as a futures commission merchant, commodity pool operator, a commodity trading advisor, or an associated person of the foregoing entities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing.

GDE and/or individuals of the firm do not have signatory authority for client's accounts, nor does GDE and/or individuals of the firm have custody over client's funds.

ITEM 11 – CODE OF ETHICS, PARTICIPATION OR INTEREST IN CLIENT TRANSACTIONS AND PERSONAL TRADING

GDE's chief compliance officer is Thomas M. Griffiths.

GDE's investment advisor reps may buy or sell for themselves investment products recommended to clients. There is no conflict of interest as the securities are widely held and publicly traded and the reps are too small an

investor/adviser to affect the market. In addition, client interests are always placed before advisors own interests.

GDE has adopted a Code of Ethics which sets forth high ethical standards of business conduct that GDE requires of its adviser, including compliance with applicable federal securities laws. Our Code of Ethics also includes policies and procedures for the review of quarterly securities transaction reports as well as initial and annual securities holding reports that must be submitted by GDE's covered person. Among other things GDE's Code of Ethics also requires the prior approval of any acquisition of securities in a limited offering (e.g., private placement) or an initial public offering. Our code also includes oversight, enforcement and recordkeeping provisions. A copy of GDE's Code of Ethics is available to GDE's advisory clients upon request to the Chief Compliance Officer at GDE's principal office address.

GDE maintains an investment policy relative to personal securities transactions. This investment policy is part of GDE's overall Code of Ethics, which serves to establish a standard of business conduct for all of GDE's Representatives that is based upon fundamental principles of openness, integrity, honesty and trust, a copy of which is available upon request.

In accordance with Section 204A of the Investment Advisers Act of 1940, GDE also maintains and enforces written policies reasonably designed to prevent the misuse of material non-public information by GDE or any person associated with GDE.

Neither GDE nor any related person of GDE recommends, buys, or sells for client accounts, securities in which GDE or any related person of GDE has a material financial interest.

GDE and/or representatives of GDE *may* buy or sell securities that are also recommended to clients. This practice may create a situation where GDE and/or representatives of GDE are in a position to materially benefit from the sale or purchase of those securities. Therefore, this situation creates a potential conflict of interest. Practices such as "scalping" (i.e., a practice whereby the owner of shares of a security recommends that security for investment and then immediately sells it at a profit upon the rise in the market price which follows the recommendation) could take place if GDE did not have adequate policies in place to detect such activities. In addition, this requirement can help detect insider trading, "front-running" (i.e., personal trades executed prior to those of GDE's clients) and other potentially abusive practices.

GDE has a personal securities transaction policy in place to monitor the personal securities transactions and securities holdings of each of GDE's "Access Persons". GDE's securities transaction policy requires that an Access Person of GDE must provide the Chief Compliance Officer or his/her designee with a written report of their current securities holdings within ten (10) days after becoming an Access Person. Additionally, each Access Person must provide the Chief Compliance Officer or his/her designee with a written report of the Access Person's current securities holdings at least once each twelve (12) month period thereafter on a date GDE selects; provided, however that at any time that GDE has only one Access Person, he or she shall not be required to submit any securities report described above.

GDE and/or representatives of GDE *may* buy or sell securities, at or around the same time as those securities are recommended to clients. This practice creates a situation where GDE and/or representatives of GDE are in a position to materially benefit from the sale or purchase of those securities. Therefore, this situation creates a potential conflict of interest. As indicated above in Item 11 C, GDE has a personal securities transaction policy in place to monitor the personal securities transaction and securities holdings of each of GDE's Access Persons.

ITEM 12 – BROKERAGE PRACTICES

GDE will require that, as a condition for establishing a discretionary relationship, that the client opens an account with TD Ameritrade.

The factors evaluated in selection of TD Ameritrade as independent custodian include appropriateness of fees charged, experience and history of management, ease of account and appropriateness of investment options provided. GDE does not receive soft dollars from the custodian.

To the extent that the Registrant provides investment management services to its clients, the transactions for each client account generally will be effected independently, unless the Registrant decides to purchase or sell the same securities for several clients at approximately the same time. The Registrant may (but is not obligated to) combine or "bunch" such orders to obtain best execution, to negotiate more favorable commission rates or to allocate equitably among the Registrant's clients differences in prices and commissions or other transaction costs that might have been obtained had such orders been placed independently. Under this procedure, transactions will be averaged as to price and will be allocated among clients in

proportion to the purchase and sale orders placed for each client account on any given day. The Registrant shall not receive any additional compensation or remuneration as a result of such aggregation.

GDE is not affiliated with the brokerage firm. Broker does not supervise GDE, its agents or activities.
GDE does not receive client referrals from a broker-dealer or third party, and therefore this is not a consideration within GDE's broker-dealer selection process.
GDE does not permit a client to direct-brokerage.

ITEM 13 – REVIEW OF ACCOUNTS

GDE continuously reviews accounts and formally reviews accounts on a quarterly basis by the assigned Investment Advisor Representative. The review process contains each of the following elements: assess client goals and objectives, evaluate the strategy which has been employed, and monitor the portfolio.

Individuals reviewing client accounts are Thomas M. Griffiths, Registered Investment Adviser Representative, Deanna M. Dreher, Registered Investment Adviser Representative, J. Shawn Coleman, Registered Investment Adviser Representative, Susan M. Marshall, Registered Investment Adviser Representative, Todd W. Evans, Registered Investment Adviser Representative, Brett G. Smith, Registered Investment Adviser Representative, and Gregory T. Kelly, Registered Investment Adviser Representative, Eric J. Blazekovic, Registered Investment Adviser Representative, Cameron D. Scott, Registered Investment Adviser Representative, Kelly N. Klossner, Registered Investment Adviser Representative, and Alec T. Griffiths, Registered Investment Adviser Representative.

GDE prepares quarterly investment reports for clients which discuss account performances. These reports are in addition to and separate from the custodial account statements that clients will receive directly from the custodian. Clients should carefully compare the account statements they receive from the qualified custodian with any reports or correspondence you will receive from GDE.

In addition to the quarterly review, an account review may be triggered by specific client request, change in client goals and objectives, and an imbalance in portfolio allocation. There are no different levels of review.

ITEM 14 – CLIENT REFERRALS AND OTHER COMPENSATION

GDE does not receive any economic benefit (including commissions, equipment or non-research services) from a non-client in connection with giving advice to clients.
GDE does not directly or indirectly compensate any person for client referrals.

ITEM 15 - CUSTODY

It is GDE's intention to only have custody over client assets to the extent we request the client's custodian to deduct advisory fees directly from client accounts. Client consent for deduction of advisory fees directly from client accounts must be authorized in the advisory contract. The following procedures are designed to help ensure GDE does not inadvertently obtain further custody (other than by the deduction of advisory fees noted above) over client assets:

1. GDE will obtain prior written authorization from the Client before deducting fees directly from the Client's account;
2. GDE will not hold client securities in GDE's name or in bearer form;
3. Proceeds from the redemption of Client securities may not be directed to GDE;
4. GDE may not have signatory power over a Client's checking or custodial account;
5. An employee of GDE may not serve as trustee over a Client's account, unless the Client is an immediate family member of the employee; and
6. All wires from Client custodial accounts to outside (i.e., non-client) accounts must be accompanied by Client authorization.

All client assets will be held by a qualified custodian, which may include a broker-dealer, bank or foreign financial institution. GDE will not route original custodial statements to our clients on behalf of a custodian. The custodian should deliver client account statements directly to the client. GDE may assist the client in preparing paperwork for a new custodial account, but the client is required to authorize any new custodial account.

Clients are encouraged to always compare any reports or statements provided by GDE against the account statements delivered from the qualified custodian. When you have questions about your account statement, you should contact GDE and the qualified custodian preparing the statement.

GDE may handle or forward checks clearly made payable to a third party, such as the client's independent custodian. GDE may not handle or forward any other client check or security certificate received by the firm. All such instruments must be returned to a client or forwarded to the custodian within 24 hours, and may not be forwarded to any other party other than the client or a client representative.

GDE is not affiliated with the custodian. The custodian does not supervise GDE, its agents or activities.

GDE provides CPA/accounting services, however GDE and/or individuals of the firm do not have signatory authority for client's accounts, nor does GDE and/or individuals of the firm have custody over client's funds.

ITEM 16 – INVESTMENT DISCRETION

When providing asset management services, GDE maintains trading authorization over your Account and can provide management services on a discretionary basis. When discretionary authority is granted, GDE has the authority to determine the type of securities and the amount of securities that can be bought or sold for your portfolio without obtaining your consent for each transaction. GDE also maintains discretionary authority to selected the broker dealer or custodian used to hold client accounts.

You will have the ability to place reasonable restrictions on the types of investments that may be purchased in your Account. You may also place reasonable limitations on the discretionary power granted to GDE so long as the limitations are specifically set forth or included as an attachment to the client agreement.

When selecting securities and determining amounts, GDE observes the investment policies, limitations and restrictions of the clients for which it advises. For registered investment companies, GDE's authority to trade securities may also be limited by certain federal securities and tax laws that require diversification of investments and favor the holding of investments once made. Investment guidelines and restrictions must be provided to GDE in writing.

ITEM 17 – VOTING CLIENT SECURITIES

As a matter of firm policy, GDE does not vote proxies on

behalf of clients. Clients are responsible for voting their own proxies. However, GDE may provide clients with consulting assistance regarding proxy issues.

ITEM 18 – FINANCIAL INFORMATION

Registered investment advisers are required in this Item to provide you with certain financial information or disclosures about GDE's financial condition. GDE has no financial commitment that impairs its ability to meet contractual and fiduciary commitments to clients, and has not been the subject of a bankruptcy proceeding.

GDE will require individuals providing advice to be properly licensed and registered in the states which the individuals are conducting investment advisory business.

GDE does not require or solicit prepayment of \$500 or more, six months or more in advance.

Business Continuity Plan

GDE has a business continuity and contingency plan in place designed to respond to significant business disruptions. These disruptions can be both internal and external. Internal disruptions will impact our ability to communicate and do business, such as a fire in the office building. External disruptions will prevent the operation of the securities markets or the operations of a number of firms, such as earthquakes, wildfires, hurricanes, terrorist attack or other wide-scale, regional disruptions.

Our continuity and contingency plan has been developed to safeguard employees' lives and firm property, to allow a method of making financial and operational assessments, to quickly recover and resume business operations, to protect books and records, and to allow clients to continue transacting business.

The plan includes the following:

- Alternate locations to conduct business;
- Hard and electronic back-ups of records;
- Alternative means of communications with employees, clients, critical business constituents and regulators; and
- Details on the firms' employee succession plan

Our business continuity and contingency plan is reviewed and updated on a regular basis to ensure that the policies in place are sufficient and operational.

Thomas M. Griffiths

CRD # 5245344

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

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This Brochure Supplement provides information about Thomas M. Griffiths that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Thomas M. Griffiths is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Thomas M. Griffiths was born in 1965. Tom graduated from Eastern Washington University in 1990 with a degree in Accounting. Mr. Griffiths founded Griffiths, Dreher and Evans, P.S., CPAs (formerly Griffiths & Company, PS, CPAs) in 1992 as has been serving as an owner since 1992 and a Registered Investment Advisor Representative since August 2007. Mr. Griffiths earned a Masters Degree in Business Administration (MBA) from Eastern Washington University in 1994.

Mr. Griffiths has held the designation of Certified Public Accountant ("CPA") since 1992. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Mr. Griffiths has held the designation of Personal Financial Specialist ("PFS") since 2005. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA's *Code of Professional Conduct*, and is encouraged to follow AICPA's *Statement on*

Responsibilities in Financial Planning Practice. To maintain their PFS credential, the recipient must complete 60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Mr. Griffiths has held the designation of Certified Financial Planner (CFP®) since 2005 (inactive as of 2012). The CFP® designation identifies individuals who have completed the mandatory examination, education, experience, and ethics requirements mandated by the CFP Board. Candidates must have at least three years of qualifying work experience that relates to financial planning. Candidates are required to hold a bachelor's degree from an accredited university. CFP® candidates must pass an examination that covers over 100 financial planning topics, which broadly include: general principles of financial planning, insurance planning and risk management, employee benefits planning, investment planning, income tax planning, retirement planning, and estate planning. Finally, candidates have ongoing ethics requirements and oversight by the CFP Board.

Mr. Griffiths has held the designation of Accredited in Business Valuation (ABV) since 2008. The ABV credential exclusively granted by the AICPA to qualified CPAs. ABV credential holders are premier business valuation service providers who differentiate themselves by going beyond the core service of reaching a conclusion of value and create value for clients through the strategic application of their analysis. To earn an ABV Credential, a candidate must pass the ABV examination, and meet the education requirement by obtaining at least 75 hours of business valuation related CPE. The ABV exam covers the basic business valuation process, professional standards, qualitative and quantitative analysis, valuation analysis and other related topics such as financial reporting and litigation. Every three years, ABV professionals must complete 60 hours of continuing professional education.

Mr. Griffiths has held the designation of Certified in Financial Forensics (CFF) since 2008 (currently inactive). The CFF credential is granted exclusively to CPAs who demonstrate considerable expertise in forensic accounting through their knowledge, skills and experience. To earn the CFF credential, a candidate must maintain AICPA membership in good standing, have at least 5 years of experience in practicing accounting, and meet minimum requirements in relevant business experience and continuing professional education. This includes a minimum of 1,000 hours of business experience in forensic accounting, 75 hours of forensic accounting related CPE. In addition, the applicant must hold a valid and unrevoked CPA certificate or license issued by a legally constituted state authority, and pass the CFF examination. To maintain the credential, CFF credential holders must obtain at least 60 hours of forensic

related education every 3 years. The CFF credential is administered through the AICPA.

Mr. Griffiths attained the CEPA designation in 2009 (currently inactive). The Certified Exit Planning Advisor or CEPA designation is a federally registered professional certification mark granted in the United States by Exit Planning Institute (EPI). To attain the right to use the CEPA designation, an individual must hold a Bachelor's Degree from an accredited United States college or university, pass the comprehensive CEPA Certification Examination, demonstrate at least five years of full-time experience working with owners of privately-held businesses and agree to be bound by the Exit Planning Institute Code of Ethics and Professional Standards. CEPA designation demonstrates that holders are competent and professional delivery of professional exit planning services including financial planning for business owners, estate planning, value enhancement, exit options analysis, business valuation, ESOPs as an exit strategy, 3rd party sales and the M&A process, understanding private equity, calculating net proceeds, creating action plans, ethics in exit planning, delivering exit plans, and identifying goals and objectives.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
06/1995-present	Griffiths, Dreher & Evans, P.S., CPAs	Owner/IAR

Item 3 Disciplinary Information

Thomas M. Griffiths has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is actively engaged in another investment-related business. Tom currently spends approximately 5% of his time working on a business he owns, Pint House, which is a bar located in Spokane, WA.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

The supervised person is also engaged in a commercial real estate rental partnership owning three buildings, one of which is partially occupied by the adviser / CPA firm.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in

writing. Thomas M. Griffiths does not have any conflicts of interest to report.

Item 5 Additional Compensation

Thomas M. Griffiths does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("Act"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the Act, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Thomas M. Griffiths has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Thomas M. Griffiths has not been the subject of a bankruptcy petition.

Deanna Marie Dreher

CRD # 5245345

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Deanna Dreher that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Deanna Dreher is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Deanna Dreher was born in 1973. Deanna graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 1996. Deanna has served as staff accountant since November 1999 and a Registered Investment Advisor Representative since August 2007.

Deanna has held the designation of Certified Public Accountant (“CPA”) since 2000. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Deanna has held the designation of Personal Financial Specialist (“PFS”) since 2007. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA’s *Code of Professional Conduct*, and is encouraged to follow AICPA’s *Statement on Responsibilities in Financial Planning Practice*. To maintain their PFS credential, the recipient must complete

60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Deanna has held the designation of Certified Fraud Examiner since October 2004. The CFE designation certifies that the recipient has specialized knowledge of fraud and provides training and tools needed to prevent, detect and investigate fraud. To receive the CFE designation, individuals must be a member of the Association of Certified Fraud Examiners in good standing, successfully pass a comprehensive, ten hour exam and agree to abide by the CFE Code of Professional Ethics. In order to maintain the CFE designation, the individual must annually renew their affirmation of the CFE Code of Ethics and complete twenty hours of continuing education credits of which 10 must be directly related to detection and deterrence of fraud and 2 must be directly related to ethics. The certification is administered by the Association of Certified Fraud Examiners.

Deanna has held the designation of Certified Valuation Analyst since July 2011. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses, self study continuing professional education, authorship and instructing, experience and participating in the NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
11/1999-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR

Item 3 Disciplinary Information

Deanna M. Dreher has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.

- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Deanna M. Dreher does not have any conflicts of interest to report.

Item 5 Additional Compensation

Deanna M. Dreher does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of

the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Deanna M. Dreher has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Deanna M. Dreher has not been the subject of a bankruptcy petition.

Todd William Evans

CRD # 5245335

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Todd Evans that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Todd Evans is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Todd Evans was born in 1962. Todd graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 1996. Todd has served as staff accountant since June 1998 and a Registered Investment Advisor Representative since August 2007.

Todd has held the designation of Certified Public Accountant (“CPA”) since 1999. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Todd has held the designation of Personal Financial Specialist (“PFS”) since 2007. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA’s *Code of Professional Conduct*, and is encouraged to follow AICPA’s *Statement on Responsibilities in Financial Planning Practice*. To maintain their PFS credential, the recipient must complete 60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Todd has held the designation of Certified Fraud Examiner since December 2006 (currently inactive). The CFE designation certifies that the recipient has specialized knowledge of fraud and provides training and tools needed to prevent, detect and investigate fraud. To receive the CFE designation, individuals must be a member of the Association of Certified Fraud Examiners in good standing, successfully pass a comprehensive, ten hour exam and agree to abide by the CFE Code of Professional Ethics. In order to maintain the CFE designation, the individual must annually renew their affirmation of the CFE Code of Ethics and complete twenty hours of continuing education credits of which 10 must be directly related to detection and deterrence of fraud and 2 must be directly related to ethics. The certification is administered by the Association of Certified Fraud Examiners.

Todd has held the designation of Certified Valuation Analyst since December 2011. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses, self study continuing professional education, authorship and instructing, experience and participating in the NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
06/1997-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR

Item 3 Disciplinary Information

Todd W. Evans has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA

services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Todd W. Evans does not have any conflicts of interest to report.

Item 5 Additional Compensation

Todd W. Evans does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a

client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Todd W. Evans has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

B. Todd W. Evans has not been the subject of a bankruptcy petition

J. Shawn Coleman

CRD # 5429369

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about J. Shawn Coleman that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about J. Shawn Coleman is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

J. Shawn Coleman was born in 1973. Shawn graduated from Eastern Washington University in December of 2003 with degrees in Finance, Economics and Accounting. Mr. Coleman has served as staff accountant since February 2004 and a Registered Investment Advisor Representative since August 2007.

Mr. Coleman has held the designation of Certified Public Accountant ("CPA") since 2005. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Mr. Coleman has held the designation of Personal Financial Specialist ("PFS") since 2007. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA's *Code of Professional Conduct*, and is encouraged to follow AICPA's *Statement on Responsibilities in Financial Planning Practice*. To maintain their PFS credential, the recipient must complete

60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Mr. Coleman has held the designation of Accredited in Business Valuation (ABV) since 2010. The ABV credential exclusively granted by the AICPA to qualified CPAs. ABV credential holders are premier business valuation service providers who differentiate themselves by going beyond the core service of reaching a conclusion of value and create value for clients through the strategic application of their analysis. To earn an ABV Credential, a candidate must pass the ABV examination, and meet the education requirement by obtaining at least 75 hours of business valuation related CPE. The ABV exam covers the basic business valuation process, professional standards, qualitative and quantitative analysis, valuation analysis and other related topics such as financial reporting and litigation. Every three years, ABV professionals must complete 60 hours of continuing professional education.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
11/2005-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR

Item 3 Disciplinary Information

J. Shawn Coleman has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.
- C. The supervised person is also engaged in a residential real estate rental activity.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. J. Shawn Coleman does not have any conflicts of interest to report.

Item 5 Additional Compensation

J. Shawn Coleman does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

J. Shawn Coleman has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

(a) an investment or an investment-related business or activity;

(b) fraud, false statement(s), or omissions;

(c) theft, embezzlement, or other wrongful taking of property;

(d) bribery, forgery, counterfeiting, or extortion; or

(e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

(a) an investment or an investment-related business or activity;

(b) fraud, false statement(s), or omissions;

(c) theft, embezzlement, or other wrongful taking of property;

(d) bribery, forgery, counterfeiting, or extortion; or

(e) dishonest, unfair, or unethical practices.

B. J. Shawn Coleman has not been the subject of a bankruptcy petition.

Brett G. Smith

CRD # 5857475

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Brett G. Smith that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Brett G. Smith is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Brett G. Smith was born in 1984. Brett graduated from Eastern Washington University in 2006 with a degree in Accounting. Mr. Smith has been serving as a staff accountant at Griffiths, Dreher and Evans, P.S., CPAs (formerly Griffiths & Company, PS, CPAs) since 2006 and a Registered Investment Advisor Representative since 2011.

Mr. Smith has held the designation of Certified Public Accountant ("CPA") since 2009. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Mr. Smith has held the designation of Personal Financial Specialist ("PFS") since 2011. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA's *Code of Professional Conduct*, and is encouraged to follow AICPA's *Statement on Responsibilities in Financial Planning Practice*. To maintain their PFS credential, the recipient must complete

60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Mr. Smith has held the designation of Accredited in Business Valuation (ABV) since 2010. The ABV credential exclusively granted by the AICPA to qualified CPAs. ABV credential holders are premier business valuation service providers who differentiate themselves by going beyond the core service of reaching a conclusion of value and create value for clients through the strategic application of their analysis. To earn an ABV Credential, a candidate must pass the ABV examination, and meet the education requirement by obtaining at least 75 hours of business valuation related CPE. The ABV exam covers the basic business valuation process, professional standards, qualitative and quantitative analysis, valuation analysis and other related topics such as financial reporting and litigation. Every three years, ABV professionals must complete 60 hours of continuing professional education.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
07/2006-present	Griffiths, Dreher & Evans, P.S.,CPAs	IAR

Item 3 Disciplinary Information

Brett G. Smith has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Brett G. Smith does not have any conflicts of interest to report.

Item 5 Additional Compensation

Brett G. Smith does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The

primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Brett G. Smith has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Brett G. Smith has not been the subject of a bankruptcy petition.

Susan Marie Marshall

CRD # 5460863

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Susan Marshall that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Susan Marshall is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Susan Marshall was born in 1967. Susan graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 1996. Susan has served as staff accountant since June 1995 and a Registered Investment Advisor Representative since November 2007.

Susan has held the designation of Certified Public Accountant (“CPA”) since 1999. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Susan has held the designation of Personal Financial Specialist (“PFS”) since 2008. The PFS credential demonstrates that an individual has met the minimum education, experience and testing required of a CPA in addition to a minimum level of expertise in personal financial planning. To attain the PFS credential, a candidate must hold an unrevoked CPA license, fulfill 3,000 hours of personal financial planning business experience, complete 80 hours of personal financial planning CPE credits, pass a comprehensive financial planning exam and be an active member of the AICPA. A PFS credential holder is required to adhere to AICPA’s *Code of Professional Conduct*, and is encouraged to follow AICPA’s *Statement on Responsibilities in Financial Planning Practice*. To maintain their PFS credential, the recipient must complete 60 hours of financial planning CPE credits every three years. The PFS credential is administered through the AICPA.

Susan has held the designation of Certified Valuation Analyst since July 2007. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses, self study continuing professional education, authorship and instructing, experience and participating in the NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
06/1995-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR

Item 3 Disciplinary Information

Susan M. Marshall has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.
- C. The supervised person is also engaged in a residential real estate rental activity.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Susan M. Marshall does not have any conflicts of interest to report.

Item 5 Additional Compensation

Susan M. Marshall does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Susan M. Marshall has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Susan M. Marshall has not been the subject of a bankruptcy petition.

Gregory Thomas Kelly

CRD # 6882578

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Gregory Kelly that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Gregory Kelly is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Gregory Kelly was born in 1973. Gregory graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 2009. Gregory has served as associate accountant since March 2017 and a Registered Investment Advisor Representative since October 2017.

Gregory has held the designation of Certified Public Accountant (“CPA”) since 2011. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Greg has held the designation of Certified Valuation Analyst since 2018. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses,

self study continuing professional education, authorship and instructing, experience and participating in the NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
03/2017-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR
07/2016 – 03/2017	Davis Transport, Inc.	EVP – Operations
11/2012 – 06/2016	Northwest Farm Credit	Sr. Financial Analyst

Item 3 Disciplinary Information

Gregory T. Kelly has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is currently engaged in other investment-related businesses. Gregory is a minority-owner but has no current role in the managing of the various entities, which are all related to trucking and logistics services that are located in Missoula, MT.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Gregory T. Kelly does not have any conflicts of interest to report.

Item 5 Additional Compensation

Gregory T. Kelly does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE’s policies and procedures manual. The primary purpose of GDE’s Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor’s Act (“Act”). GDE’s Chief Compliance Officer, Thomas Griffiths is primarily responsible for the

implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509)326-4054.

Item 7 Requirements for State-Registered Advisers

Gregory T. Kelly has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;

- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Gregory T. Kelly has not been the subject of a bankruptcy petition.

Eric James Blazekovic

CRD # 7207691

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Eric Blazekovic that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Eric Blazekovic is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Eric Blazekovic was born in 1995. Eric graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 2018. Eric has served as associate accountant since August 2018 and a Registered Investment Advisor Representative since January 2020.

Eric has held the designation of Certified Public Accountant (“CPA”) since 2019. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Eric has held the designation of Certified Valuation Analyst since 2019. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses, self study continuing professional education, authorship and instructing, experience and participating in the

NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
08/2017-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR
12/2016 – 08/2017	MBD Creations	Book-keeper
09/2013 – 06/2018	EWU	Student

Item 3 Disciplinary Information

Eric J. Blazekovic has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Eric J. Blazekovic does not have any conflicts of interest to report.

Item 5 Additional Compensation

Eric J. Blazekovic does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE’s policies and procedures manual. The primary purpose of GDE’s Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor’s Act (“Act”). GDE’s Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE’s policies and procedures and overseeing the activities of GDE’s supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the Act, the Rules thereunder, any section thereof, or any section of

the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509) 326-4054.

Item 7 Requirements for State-Registered Advisers

Eric J. Blazekovic has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or

(e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Eric J. Blazekovic has not been the subject of a bankruptcy petition.

Cameron Douglas Scott

CRD # 7257736

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Cameron Scott that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Cameron Scott is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Cameron Scott was born in 1996. Cameron graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 2019. Cameron has served as associate accountant since October 2017 and a Registered Investment Advisor Representative since May 2020.

Cameron has held the designation of Certified Public Accountant (“CPA”) since 2020. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA’s *Code of Professional Conduct* within their state accountancy laws or have created their own.

Cameron has held the designation of Certified Valuation Analyst since 2020. The CVA designation advises other professionals, clients and the community at large that you have met rigorous standards, professionalism, expertise, objectivity, and integrity in the field of business valuation. To receive the CVA designation, individuals must hold a valid and unrevoked CPA license, be a member in good standing with the National Association of Certified Valuators and Analysts, successfully demonstrate experience by completing a sample case study that is graded by a peer, and pass a comprehensive five hour exam that is proctored. In order to maintain the CVA designation, credential holders must recertify every three years by earning 100 required points. Points are earned by attending NACVA’s Current Updates in Valuation courses, self study continuing professional education, authorship

and instructing, experience and participating in the NACVA’s Quality Enhancement Programs. Certification is administered by the National Association of Certified Valuators and Analysts.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
10/2017-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR
09/2014 – 05/2019	EWU	Student

Item 3 Disciplinary Information

Cameron D. Scott has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Cameron D. Scott does not have any conflicts of interest to report.

Item 5 Additional Compensation

Cameron D. Scott does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE’s policies and procedures manual. The primary purpose of GDE’s Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor’s Act (“Act”). GDE’s Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE’s policies and procedures and overseeing the activities of GDE’s supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the Act, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a

client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509) 326-4054.

Item 7 Requirements for State-Registered Advisers

Cameron D. Scott has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Cameron D. Scott has not been the subject of a bankruptcy petition.

Kelly Neale Klossner

CRD # 4150650

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Kelly Klossner that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Kelly Klossner is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Kelly Klossner was born in 1974. Kelly graduated from Biola University, with a degree in Business Administration, Emphasis in Accounting in 1996. Kelly has served as associate accountant since August 2007 and a Registered Investment Advisor Representative since May 2020.

Kelly has held the designation of Certified Public Accountant ("CPA") since 2012. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
08/2007-present	Griffiths, Dreher & Evans, IAR	P.S., CPAs

Item 3 Disciplinary Information

Kelly N. Klossner has no legal or disciplinary events to report.

Item 4 Other Business Activities

- A. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- B. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA

services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Kelly N. Klossner does not have any conflicts of interest to report.

Item 5 Additional Compensation

Kelly N. Klossner does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("*Act*"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the *Act*, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509) 326-4054.

Item 7 Requirements for State-Registered Advisers

Kelly N. Klossner has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;

(b) fraud, false statement(s), or omissions;
(c) theft, embezzlement, or other wrongful taking of property;
(d) bribery, forgery, counterfeiting, or extortion; or

(e) dishonest, unfair, or unethical practices.

Kelly N. Klossner has not been the subject of a bankruptcy petition.

Alec Taylor Griffiths

CRD # 7362569

Griffiths, Dreher & Evans, P.S., CPAs

Brochure Supplement

Date: April 2021

Contact: Thomas Griffiths, Chief Compliance Officer

906 W Sprague Ave

Spokane, WA 99201

(509) 326-4054 www.grifco.com

This Brochure Supplement provides information about Alec Griffiths that supplements the Griffiths, Dreher & Evans, P.S., CPAs Brochure. You should have received a copy of that Brochure. Please contact Thomas Griffiths, Chief Compliance Officer, if you did *not* receive Griffiths, Dreher & Evans, P.S., CPAs Brochure or if you have any questions about the contents of this supplement.

Additional information about Alec Griffiths is available on the SEC's website at www.adviserinfo.sec.gov.

Item 2 Education Background and Business Experience

Alec Griffiths was born in 1996. Alec graduated from Eastern Washington University, with a degree in Business Administration, Emphasis in Accounting in 2018. Alec has served as associate accountant since July 2017 and a Registered Investment Advisor Representative since April 2021.

Alec has held the designation of Certified Public Accountant ("CPA") since 2020. CPAs are licensed and regulated by their state boards of accountancy. While state laws and regulations vary, the education, experience and testing requirements for licensure as a CPA generally include minimum college education (typically 150 credit hours with at least a baccalaureate degree and a concentration in accounting), minimum experience levels (most states require at least one year of experience providing services that involve the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which must be achieved under the supervision of or verification by a CPA), and successful passage of the Uniform CPA Examination. In order to maintain a CPA license, states generally require the completion of continuing professional education (CPE) each year (or 80 hours over a two year period or 120 hours over a three year period). Additionally, all American Institute of Certified Public Accountants (AICPA) members are required to follow a rigorous *Code of Professional Conduct* which requires that they act with integrity, objectivity, due care, competence, fully disclose any conflicts of interest (and obtain client consent if a conflict exists), maintain client confidentiality, disclose to the client any commission or referral fees, and serve the public interest when providing financial services. The vast majority of state boards of accountancy have adopted the AICPA's *Code of Professional Conduct* within their state accountancy laws or have created their own.

Employment History – Proceeding 5 Years:

<u>From - To</u>	<u>Name of Firm/Company</u>	<u>Title</u>
07/2017-present	Griffiths, Dreher & Evans, P.S., CPAs	IAR
08/2014-08/2017	24 Taps	Food Runner

Item 3 Disciplinary Information

Alec T. Griffiths has no legal or disciplinary events to report.

Item 4 Other Business Activities

- C. The supervised person is not actively engaged in any other investment-related businesses or occupations.
- D. The supervised person is also engaged as a licensed practicing CPA with Griffiths, Dreher & Evans, P.S., CPAs in the State of Washington and provides CPA

services for compensation. They spend 50% or more of their time on CPA Activities.

Because GDE offers CPA/accounting services, GDE is continually monitoring for conflicts of interest and only accepts engagements where GDE believes they can be fiduciaries and be objective where there is a conflict. As needed, GDE discloses such conflicts to all parties in writing. Alec T. Griffiths does not have any conflicts of interest to report.

Item 5 Additional Compensation

Alec T. Griffiths does not receive an economic benefit from someone who is not a client for providing advisory services.

Item 6 Supervision

Griffiths, Dreher & Evans, P.S., CPAs (GDE) provides investment advisory and supervisory services in accordance with the GDE's policies and procedures manual. The primary purpose of GDE's Rule 206(4)-7 policies and procedures is to comply with the requirements of supervision requirements of Section 203(e)(6) of the Investment Advisor's Act ("Act"). GDE's Chief Compliance Officer, Thomas Griffiths is primarily responsible for the implementation of the GDE's policies and procedures and overseeing the activities of GDE's supervised persons, including supervision of himself. Should an employee or investment adviser representative of GDE have any questions regarding the applicability/relevance of the Act, the Rules thereunder, any section thereof, or any section of the policies and procedures, he/she should address those questions with the Chief Compliance Officer. Should a client have any questions regarding GDE's supervision or compliance practices, please contact Thomas Griffiths at (509) 326-4054.

Item 7 Requirements for State-Registered Advisers

Alec T. Griffiths has not been involved in one of the events listed below,

1. An award or otherwise being found liable in an arbitration claim alleging damages in excess of \$2,500, involving any of the following:

- (a) an investment or an investment-related business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being found liable in a civil, self-regulatory organization, or administrative proceeding involving any of the following:

- (a) an investment or an investment-related business or activity;

- 1 (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

Alec T. Griffiths has not been the subject of a bankruptcy petition.