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CERTIFICATIONS

Certified Public Accountant (CPA), State of Arizona

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

Accredited Senior Appraiser-Business Valuation (ASA), American Society of Appraisers

Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants

EDUCATION

B.S., Accounting, Arizona State University

PROFESSIONAL MEMBERSHIPS

American Institute of Certified Public Accountants (AICPA)

American Society of Appraisers (ASA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE)

BUSINESS HISTORY

Henry & Horne, LLP (Tempe, Arizona): Manager, Business Valuation and Litigation Support Services Group, 2015-2016

Sierra Consulting Group, LLC (Phoenix): Director, Business Valuation and Litigation Support, 2005-2015

Tim Gay & Associates, P.C. (Phoenix) and Toback CPAs, P.C. (Phoenix), 1993-2005

Jostens Learning Corporation, 1992-1993

Coopers & Lybrand LLP, 1991-1992

Pannell Kerr Forster, 1986-1991

BUSINESS VALUATION AND LITIGATION SUPPORT SERVICES

Financial analysis and expert witness services related to economic damages in commercial litigation, wrongful termination, wrongful death and personal injury cases.

Business valuation and expert witness services for partner disputes, breach of contract, insurance claims and marital dissolution cases.

Business valuation services for family limited partnerships, limited liability companies and corporations for estate and gift tax reporting, purchase and sale transactions and general business planning.

Financial analysis and advisor in bankruptcy cases including liquidation analysis, plan feasibility analysis, cash flow projections, assistance in preparation of statements and schedules, monthly operating reports, plan of reorganization and other filings.

TESTIMONY

In Re The Marriage of Lively (Trial), 2000

Steer v. Eggleston, et al. (Arbitration), 2000

Steer v. Eggleston, et al. (Trial), 2001
Accessible MRI v. Nelson, et al. (Deposition), 2001
Accessible MRI v. Nelson, et al. (Trial), 2001
Crain v. Banner Health, et al. (Deposition), 2002
Hamblin v. State of Arizona, et al. (Deposition), 2004
Pena v. Central Machinery, et al. (Deposition), 2005
Buetzow v. Montgomery (Hearing), 2005
In Re The Marriage of Taraba (Trial), 2005
Flowtech v. Precision Electric, et al. (Deposition), 2007
Flowtech v. Precision Electric, et al. (Trial), 2007
McKesson Medical v. Caccavale, et al. (Deposition), 2008
Bodinet v. Sunbelts Trucking, et al. (Deposition), 2008
Stratmann, et al. v. Taylor, et al. (Deposition), 2008
Vons Companies v. Del Webb, (Deposition), 2008
ARAOA, et al., v. Friendship Retirement Corp., et al. (Arbitration), 2008
Lucerne Development v. Offices at Desert Fairways, et al. (Deposition), 2008
Lucerne Development v. Offices at Desert Fairways, et al. (Trial), 2009
Anastassatos, et al., v. Westside Dental, et al. (Deposition/Trial), 2009
Lisa Grantham v. Terry Grantham, Sr., et al. (Hearing), 2010
Artisan Mortgage, LLC v. Stephen Winkhaus (Trial), 2011
Schlesinger v. Den Boer, et al. (Deposition), 2011
Ryder v. Goodyear Four, Inc., et al. (Trial), 2012

ARTICLES

"When 50% is Not Half," 2016
"Caregivers Have Fiduciary Duty," 2015
"Valuation Services as a Management Tool," 2015
"Detection and Prevention of Fraud Schemes," 2015
"Uncovering the Truth When Fraud is Suspected," 2015
"Mitigation - A Key Issue in the Assessment of Damages," 2015
"Eye On Things: CPAs as Expert Witnesses" (co-author), Arizona Journal, May 2000