

CURRICULUM VITAE

FINANCIAL EXPERT WITNESS



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PROFESSIONAL CAREER

Sullivan & Company, CPA, Inc.

Financial Expert Witness/Forensic Accountant

Integrate accounting & auditing knowledge with investigative skills gained from more than 30 years of practical business experience to resolve financial disputes, including breach of contract, years of practical business experience to resolve financial disputes, including: breach of contract, embezzlement, fraud, personal injury and shareholder disputes. Assist the court to resolve business disputes as a Court Appointed Referee

Manage and oversee tax and compliance consulting practice for wealthy individuals and privately owned businesses
Silicon Valley, CA
1992-present

The McLean Group, LLC, Managing Director, Partner of Valuation Services Group
Manage and oversee M&A, exit planning, wealth transfer strategies and valuation engagements for middle market businesses and owners
Silicon Valley, CA
2007-2015

Ireland, San Filippo LLP, Tax Manager	Silicon Valley, CA 1986-1992
Peat Marwick Mitchell and Company, Staff Accountant; Arthur Young and Company, Staff Accountant	San Francisco, CA 1978-1982
BDO Seidman, Senior Tax Manager; Grant Thornton, Staff Accountant;	San Francisco, CA 1978-1982
Peat Marwick Mitchell and Company, Staff Accountant Arthur Young and Company, Staff Accountant	

PROFESSIONAL CREDENTIALS

Certified Public Accountant #39398
 Certified Valuation Analyst #1337
 Certified Business Appraiser #10539
 Investment Advisor Representative (Series 7) CRD#3193451
 Investment Advisor Representative (Series 79 grandfathered 3.10.2010)
 Accredited in Business Valuation #3205
 Chartered Merger & Acquisition Professional #0061

PROFESSIONAL AFFILIATIONS

<u>Middle Market Investment Banking Association</u>	2010
Education Advisory Board	
<u>Valuation Roundtable</u>	San Francisco, CA
Member	2002-present
Secretary/Treasurer	2007-present
President	2013-2014
<u>Institute of Business Appraisers</u>	
Member	2000-present
<u>National Association of Estate Planner & Councils</u>	
Board Member (Peninsula Chapter)	2000-2002
Treasurer (Peninsula Chapter)	2002
<u>Association of Certified Fraud Examiners</u>	
Member	1997
San Francisco Chapter	2013

National Association of Certified Valuation Analysts

Course Review Committee	2000-2001
Exam and Grading Committee	2000-2001
California Chapter President	1999-2005

California Society of Certified Public Accountants

Board of Directors	1993-1997 and 2003-present
Litigation/Business Valuation Discussion Group Leader (Peninsula Chapter)	2005-2013

American Institute of Certified Public Accountants

Member (Business Valuations Sector, Fraud Sector and Economic Damages Sector)	1983-1987
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EXPERT WITNESS TESTIMONY

Sullivan v. Kaiser (wrongful death)
People v. Husak (embezzlement Belmont PD)
Haverland v. Kasari (breach of contract)
Allen Yarborough v. FleetCars et. al. (breach of contract)
Steurer v. Cadeco (breach of contract)
Mitchell v. Michael (breach of contract)
Fornasero v. DANAMARK (breach of contract)
Kanerd v. Cavanaugh (breach of contract/fraud)
Grainger v. Stolec (personal injury)
Gadberry v. Kaiser (personal injury)
Sunkist Tire Center v. Irfan (wrongful death)
Dana Baynes v. Half Moon Bay Wood Stoves (embezzlement/fraud)
Rodrigues v. Spagnola (breach of contract)
Ruiz v. Ruiz (Business Valuation)
Smith v. Drapery Productions Inc. (Ct Appointed Referee – embezzlement/fraud)
Trotter v. Guy (personal injury)
Stearns v. RH Investments (breach of contract/fraud)

SPEAKING ENGAGEMENTS

“THE DANGERS OF CONSIDERING ONLY LOST PROFITS & NOT LOST BUSINESS VALUE:
PRACTICAL TIPS RELATING TO SPECULATIVE PROJECTIONS & BVALTERNATIVES”
Presentation to California Society of CPAs – Business Valuation Section February 2016

“How to Attack & Defend Business Valuation Reports”
Business/Business Litigation Section
Peninsula Chapter Stare Bar of California April 2015

“Built in Capital Gains Valuation S Corp Conversion– California Perspective”
Steering Committee California Society of CPA’s July 2011

PUBLICATIONS

The Witness Chair – August 2015 Issue

“Appraisal Arbitrage – “The New Normal for M&A Practice” August 2015

Valuation Strategies

“Built In Gains: S Corporations and the Sale of Appreciated Assets” Jan/Feb 2011
Jointly written by Andy Smith & Brian Sullivan

M&A Market Update – The McLean Group Investment Banking Newsletter

“Understanding Financial & Non-Financial Relationships to Better Manage Your Business.” July 2008

“Negotiating Deal Price – Fitting the Pieces Together.” February 2008

Key Value Data Direct™ – Newsletter

“The AICPA Valuation Standards – Careful Reading Required...” October 2007

“Growing a Valuation Practice: A Post Mortem Review Won’t Kill You.” July 2007

The Practical Accountant

“Capture Valuation Engagements.” June 2000

PROFESSIONAL CONFERENCES

NACVA Annual Conference

“The Bridge to Consulting Success” San Francisco, CA

Conference Chair 2006

“Succession Planning Session” Dallas, TX

Moderator 2000

Financial Statements & Tax Fraud Conference

Los Angeles/San Francisco

Tax Fraud Panelist 2002

PROFESSIONAL INTERESTS AND EXPERTISE

Litigation Support & Forensic Accounting

Valuation of Closely-Held Businesses
Mergers & Acquisitions/Capital Formation
Exit Planning & Compliance
Taxation Planning & Compliance

COMMUNITY AFFILIATIONS

San Mateo Rotary	July 1995 - Present
Sunrise Rotary	July 1992 –June 1994
Samaritan House	
St Gregory’s Catholic Church – San Mateo	1986 – to present
St. Ignatius Catholic Church – San Francisco	2012 – to present

EDUCATION

Golden Gate University	San Francisco, CA
M.S., Taxation	1981
University of California	Santa Barbara, CA
B.A., Business Economics	1978

SAMPLE CHARTS & GRAPHS



