



Canyon Financial Services, LLC

Certified Public Accountants

Business Valuations

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BRENDAN J. KENNEDY, CPA/ABV/CFF, CVA, ASA **Professional Qualifications**

Professional Designations and Affiliations

Certified Public Accountant (CPA), State of Arizona, 1985
Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants
Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants
Certified Valuation Analyst (CVA), National Association of Certified Valuation Analysts
Accredited Senior Appraiser (ASA), American Society of Appraisers

Association Memberships:

Arizona Society of Certified Public Accountants (ASCPA), Past Business Valuation & Litigation Support Section Chair, 2017 Forensic & Litigation Services Conference Chair
Accredited Senior Appraiser – American Society of Appraisers (ASA), Past President Phoenix Chapter, Current Vice President Phoenix Chapter
Entrepreneurial CPA Network – Past President
National Association of Certified Valuation Analysts (NACVA)
National Litigation Support Services Association (NLSSA), Past President and Education Committee Past Chairman
American Institute of Certified Public Accountants (AICPA)

Education and Special Training

Iowa State University, Bachelor of Business Administration, Accounting Major, 1983
AICPA Certificate of Educational Achievement – Business Valuation (CEA)
American Society of Appraisers, Business Valuation Course, Level I through IV
NACVA Business Valuation Course

Professional Experience

Over thirty years in the business concentrations of finance and accounting with emphasis in financial forensics, business valuations, economic damages, and mergers and acquisitions. Practice emphasis in business valuation and litigation support since 1997.

Mr. Kennedy has provided expert witness testimony, and assisted attorneys in preparation for and during deposition and trial. Cases in which Mr. Kennedy has testified regarding valuation and forensic accounting matters are listed below.

Date	Case Name	Testimony
February 2011	In re: The Marriage of Sweeney	Trial
November 2011	In re: The Marriage of Salem	Deposition
November 2011	In re: Dr. P. Terry Steinmetz et al. vs. Dr. Robert G. Hooper	Deposition
November 2011	In re: The Marriage of Salem	Trial
January 2012	In re: The Marriage of Horner	Trial
January 2012	In re: The Marriage of Opritecu	Trial
March 2012	In re: The Marriage of Opritecu	Trial
June 2012	In re: The Marriage of Johnson	Trial

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Date	Case Name	Testimony
July 2012	In re: The Marriage of Logan	Trial
March 2013	In re: Dr. P. Terry Steinmetz et al. vs. Dr. Robert G. Hooper	Trial
August 2014	In re: The Marriage of Garcia	Trial
September 2014	In re: Probate Woodrow V. Johnson and Victoria R. Johnson Family Trust U/T/A	Deposition
October 2014	In re: Fisher Holding Company, LLC et al. v. Fred L. Smith et al.	Trial
October 2014	In re: Probate Woodrow V. Johnson and Victoria R. Johnson Family Trust U/T/A	Trial
November 2014	In re: Bellas Artes De Mexico Inc. et al. vs. Argento LLC et al.	Deposition
November 2014	In re: The Marriage of Habighorst	Trial
June 2015	In re: Bellas Artes De Mexico Inc. et al. vs. Argento LLC et al.	Trial
July 2015	In re: The Marriage of Sadlon	Trial
April 2016	In re: The Marriage of Garibaldi	Trial
September 2016	In re: Shannon McNamee vs. DMB Sports Clubs Limited Partnership	Trial
September 2016	In re: Premier Engineering Corporation vs. Hashem "Sam" Malekooti	Arbitration
March 2017	In re: Denise M. Adler vs. David Orr	Trial
April 2017	In re: Ruiz vs. Ruiz	Trial
August 2017	In re: Conti vs. Conti	Trial
January 2018	In re: Dittmann vs. Dittmann	Trial
March 2018	In re: Rudgear vs. Rudgear	Trial
May 2018	In re: Galvis vs. Bonn	Trial

Publications

"Eye On Things – CPAs as Expert Witnesses," *Arizona Journal*, May 2000;
Brendan J. Kennedy and Lynne D. Bouvea

"Importance of Financial Statements Analysis to Business Valuation," *National Litigation Consultants' Review*, August 2004; Brendan J. Kennedy

Speaking Engagements

"*Business Valuation and Succession Planning*" DKAAdvisors, PLC, Tempe, Arizona, Aug. 2006

"*Business Valuation Basics*" Maricopa County Bar Association, Phoenix, Arizona, Mar. 2007

"*What is Your Business Really Worth*" Biltmore Bank of Arizona, Phoenix, Arizona Feb. 2008

"*New Valuation Developments*" West Maricopa County Bar Association, Phoenix, AZ, Sept. 2011

"*Niche Round Table Discussion*" Entrepreneurial CPA Network, Phoenix, AZ, Jan. 2016

"*How Financial Experts Can Help Your Case*" Maricopa County Bar Association, Phoenix, Arizona, Mar. 2016

"*Business Valuation Potpourri*" Dickinson Wright, PLLC, Phoenix, Arizona, Apr. 2016

"*Forensic Accounting 101 For Attorneys*" National Business Institute, Phoenix, Arizona, May 2017

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“Double Dip – Dividing Property in Divorce” National Business Institute, Phoenix, Arizona, December 2017

Employment History

Canyon Financial Services, LLC, Phoenix Arizona, 2006 – Present: Managing Member.
Professional practice specializing in business valuation and litigation support.

All That’s Natural, Inc, Phoenix Arizona, 2004 – 2006: Chief Operating Officer.
Responsible for financial reporting, overall business planning, banking relationships, and coordinating HR, legal, tax and insurance issues with outside professionals. Reported directly to owners of the company.

Clifton Gunderson LLP, Phoenix Arizona, 2003 – 2004: Senior Manager, Valuation and Forensic Services.
Practice emphasis in litigation support, business valuation, and consulting services.

Tim Gay & Associates P.C., Phoenix, Arizona, 1997 – 2003: Shareholder.
Practice emphasis in litigation support, business valuation, and merger and acquisition services.

Circle K Corporation, Phoenix, Arizona, 1986 – 1997: Financial Analysis Supervisor of Capital Expenditures and International Operations, Senior Financial Analyst, Financial Analyst II, Financial Analyst I, Senior Accountant.

Kennedy Consulting, Phoenix, Arizona, 1993 – 1995: Investment Consultant.

Baran, Bernard & Stallman, P.C., Phoenix, Arizona, 1984 – 1986: Staff Accountant.

K-G Systems, Inc., Glendale, Arizona, 1983 – 1984: Programmer/Staff Accountant.

Community Activities

West Maricopa County Bar Association, Treasurer since 2016

Rotary District 5490 Area Assistant Governor 2015 – 2018

Kennedy for Arizona State Senate Field Director 2014

Rotary Club of Phoenix, Club President 2012-13

Rotary District 5490 Youth Exchange Officer and Inbound Chair 2009-12

Rotary Club of Phoenix, Member since 1998

City of Phoenix Housing Commission, 1988 – 1989