

# BPM CONSULTING SERVICES

## FAMILY LAW



### FAMILY LAW

BPM's family law experts work closely with clients and their attorneys to analyze the complex financial issues frequently associated with divorce. We participate with legal counsel in the formation of engagement planning and strategy and assist with discovery and trial preparation. Our work involves discovering facts and analyzing business records and results in clear, comprehensive findings as evidenced in our reports, exhibits and expert witness testimony. In addition to expert testimony, we also act as joint experts, §730 experts, and mediators, helping to facilitate settlements. Our expertise covers a broad range of family law issues including:

- Analysis of income available for child and spousal support (F.C. §4058 and §4320)
- Preparation of support calculations and Income & Expense declarations
- Analysis of marital standard of living (F.C. §4320)
- Business valuations, including *Pereira* and *Van Camp* analyses
- Determination of separate property reimbursement claims (F.C. §2640)
- Analysis of community property interests in separate property (*Moore, Marsden, Walrath*)
- Analysis of assets and liabilities for purposes of effecting marital settlement agreements
- Evaluation of income tax ramifications of support orders and marital settlement agreements

### Extensive experience with:

- Agricultural producers and processors
- Automobile dealerships, parts manufacturers and service providers
- Closely-held entities
- Construction contractors
- Early stage companies
- High technology companies
- Hotels and restaurants
- Insurance agencies and brokers
- Intangible assets
- Intellectual property



**Extensive experience continued:**

Investment advisors  
Life science companies  
Medical device companies  
Specialty medical providers  
Professional practices,  
in particular attorneys,  
accountants and engineers  
Real estate developers,  
builders and operators  
Vineyards and wineries



Our offices — in San Francisco, San Jose, Palo Alto, Santa Rosa, Novato and Walnut Creek— serve a broad geographic area.

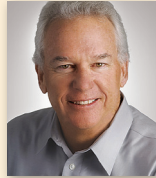
Our professionals have provided expert testimony and reports in numerous California counties.

## WHY WE'RE BETTER AND WHY IT MATTERS TO YOU

Successful family law support is a function of experience and know-how, and BPM has both. As the largest California-based CPA firm, you can be sure that every engagement is comprehensive and relevant, and meets the highest professional and ethical standards.

## CONTACT

You can reach members of the BPM Family Law Group by calling toll-free **1-866-807-0951** or by visiting **[www.bpmcpa.com](http://www.bpmcpa.com)**.



**Jim Andersen:** Jim has been involved in more than 700 business valuation and litigation assignments and has testified as an expert witness throughout California. He chaired the 2008 AICPA/ASA National Business Valuation Conference and currently serves on the business valuation committee for the AICPA. Jim teaches for the CA CPA Education Foundation on various business valuation topics including family law.



**Curtis Burr:** Curtis has provided litigation and valuation services for a wide variety of industries including agriculture, natural resources, manufacturing, real estate, wholesale/distribution, and professional services. He has provided litigation support services on tax and business valuation aspects of marital dissolution.



**Cindy Craig:** Cindy has testified and consulted on family law and business valuation engagements for over fifteen years. She has been a speaker on many issues, including business valuations for divorce, valuing small businesses, income for support, and owner's compensation. She has presented programs to Attorneys Briefcase, the ACFLS, ABA, California Society of CPAs and AICPA. Cindy is a former chair of the CA CPA Business Valuation Section.



**Will Essig:** For more than 20 years, Will has consulted with litigators and provided expert testimony on a wide variety of family law issues in California State Superior Courts. His participation has proven invaluable in determination of income available for support, asset characterizations, and income tax ramifications of orders and agreements.



**Ethan Lee:** Ethan has provided a wide variety of family law litigation support services, which include asset tracing, marital standard of living analysis, post-separation accounting, income available for support analysis, business valuation, and calculation of claims, credits, and reimbursements. He has also assisted with the preparation of preliminary disclosures and document requests.



**Carl Saba:** As a founding member of the Silicon Valley Fair Value forum, Carl is a recognized leader in valuations of early stage companies, intellectual property, intangible assets, and stock options and other derivatives. He is a frequent speaker on complex valuation issues.



**Claudia Stern:** Claudia has a history of demonstrated success providing valuation services for family law assignments. Her valuation practice covers a wide variety of industries and service companies with extensive experience in telecommunications.