

LAURA S. LEOPARDI, CPA, PLLC

Business Valuation • Litigation Support • Forensic Accounting • Business Consulting



Laura S. Leopardi, CPA/ABV, MBA

Curriculum Vitae

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CAREER SUMMARY

Certified Public Accountant & Accredited Business Valuator with 20+ years experience, including a Big 4 CPA firm, Fortune 25 Company, and investment bank — credentialed and experienced business valuator — litigation support, including Expert Witness testimony — business intermediary services — forensic accounting — damage calculations, including lost profits, lost wages, and business interruption costs— valuations performed in connection with mergers and acquisitions, shareholder transactions, shareholder disputes, marital dissolutions, buy/sell agreements, key person life insurance, strategic planning, succession planning, bankruptcy, estate planning and gifting, probate, S Corporation elections, Family Limited Partnerships, Employee Stock Ownership and Option Plans, and intangible assets, including goodwill, trademarks, and trade names — published works — approved Speaker for the State Bar of Arizona, Maricopa County Bar Association, Scottsdale Bar Association, Lorman Education Services, National Business Institute, Arizona Society of CPAs, and National Association of Women Business Owners

COURT-APPOINTMENTS AND EXPERT WITNESS TESTIMONY

Special Master and Federally Authorized Tax Practitioner relating to Business Valuations, Forensic Accounting Matters, and the Determination of Adjusted Gross Income Earnings

Bankruptcy Court: The Honorable Judge Curley; The Honorable Judge Case; **Federal & Superior Civil Court:** The Honorable Bethany Hicks; The Honorable Jonathan Schwartz; The Honorable Susan Bolton; **Family Court:** The Honorable Mark Armstrong; The Honorable Connie Contes; The Honorable John R. Ditsworth; The Honorable Sally Duncan; The Honorable Larry Grant; The Honorable Charles W. Gurtler; The Honorable Bethany Hicks; The Honorable Robert C. Houser; The Honorable James McDougall; The Honorable Raymond Lee; The Honorable Linda Miles; The Honorable Rosa Mroz; The Honorable J. Reyes; The Honorable Steven Sheldon; The Honorable Maria Del Mar Verdin; Pro-Tem Judge Bette Adelman; Pro-Tem Judge Judy Morse; and Pro-Tem Judith Wolf; **Mediations:** Marcia Nolan-Malsack; Leah Pallin-Hill; Allison Quattrocchi; Oliver Ross; Robert L. Schwartz

PROFESSIONAL CREDENTIALS

C.P.A. – Certified Public Accountant licensed in Arizona and North Carolina

ABV – Accredited in Business Valuation by the American Institute of Certified Public Accountants

EDUCATION

- M.B.A. – Finance, Case Western Reserve University, Cleveland, OH
- B.S. – Accounting, East Carolina University, Greenville, NC
- Successfully completed American Society of Appraiser's 4-core business valuation courses, and advanced course- *Valuation of Employee Stock Ownership Plans*
- Successfully completed Uniform Standards of Professional Appraisal Practice and Ethics exams
- Successfully completed *Arizona School of Real Estate and Business'* Business Broker Program

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PROFESSIONAL ASSOCIATIONS AND MEMBERSHIPS

American Society of Appraisers — Institute of Business Appraisers — American Institute of CPAs — Arizona Society of CPAs — Maricopa County Association of Family Mediators — Women of Scottsdale — Scottsdale Chamber of Commerce — Phoenix Better Business Bureau — Arizona Small Business Administration

EXPERIENCE

Jan. 2002 – Present LAURA S. LEOPARDI, CPA, PLLC, Phoenix, AZ, Managing Member

- Professional practice specializing in business valuation, litigation support, forensic accounting, and business consulting services

Sep. 2000 – Dec. 2001 PEACOCK, HISLOP, STALEY & GIVEN, INC., Phoenix, AZ
First Vice President, Capital Markets Group

- Developed business valuation practice as corporate finance new business venture
- Developed financial models to obtain debt and equity financing for planned acquisition rollups and expansion of business services
- Developed and presented continuing education programs to 20+ law firms Statewide

Sep. 1996 - Sep. 2000 RSM MCGLADREY, INC, Phoenix, AZ, Senior Manager/Director

- Developed financial, human resource, and information technology consulting practice
- Developed and facilitated Chief Financial Officer/Controllers' and Presidents' roundtables

Jun. 1989 – Sep. 1996 PEPSICO, INC., Purchase, NY, and FRITO LAY, INC., Akron, OH, and Tempe, AZ, held finance and sales positions of increasing responsibility

- Area Business Team Member- Finance for \$200 million, 4-State area
 - Monitored market share performance and maintained promotional inventory pricing
 - Received Frito Lay *National Best Practices Award* for automated selling expense model
- District Sales Manager of \$30 million distribution center
 - Successfully re-negotiated a 3-year collective bargaining agreement with the *Teamsters*
 - Successfully re-engineered routes to increase profitability and service efficiency levels
 - Key grocery and convenience store account sales
- Senior Internal Auditor, PepsiCo, Inc. corporate finance department
 - Franchise bottler acquisition and due diligence team member
 - Performed financial and operational internal audits and business process reviews of company and franchise owned bottling operations
 - Participated in external auditor selection due to Big 8 industry consolidation

Jan. 1987 – June 1989 DELOITTE & TOUCHE, CPAs, Raleigh, NC, Staff Auditor

- Client industry experience included radio broadcasting, freight and charter airline, auto dealerships, banks, savings and loans, plant nursery, hospitals, and governmental entities

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SPEAKING ENGAGEMENTS

- "Financial Statement Analysis For Non-Financial Professionals,"* National Business Institute, Phoenix, AZ, Oct. 2006
- "Understanding the Roles of the FATP In Your Divorce,"* Maricopa County Bar Association Family Law Section, Phoenix, AZ, Jun. 2006
- "Breaking Up Is Hard To Do: Business Interruption, Forensic Accounting, and Business Valuation Analysis For Lawyers"* Scottsdale Bar Association Panelist, Scottsdale, AZ, Feb. 2006
- "Business Valuation: Privately-Held Business Applications"* EWC, CPAs, P.C. Educating Working Controllers Group, Scottsdale, AZ, Mar. 2005
- "Business Valuations: Family Law Applications"* Maricopa County Bar Association Family Law Section Meeting, Phoenix, AZ, Mar. 2005
- "Valuation Discounts: How Low Can You Go?"* EWC, CPAs, P.C., Scottsdale, AZ, Nov. 2004
- "Taxpayer Discounting: Trick or Treat?"* Northern Trust Bank, Sun City West, AZ, Oct. 2004
- "Business Asset Value,"* Western Security Bank Seminar Series, Scottsdale, AZ May 2004
- "Issues In Estate Tax Business Valuations,"* Maricopa County Bar Association, Phoenix, AZ, Jan. 2004
- "Business Valuation,"* ASU College of Law Ch. 13 Bankruptcy Seminar, Phoenix, AZ, Nov. 2003
- "Business Valuation: Do You Know What Your Business Is Worth?"* National Association of Women Business Owners, Phoenix, AZ, Nov. 2003
- "Reviewing and Interpreting Financial Statements,"* Lorman Education, Phoenix, AZ, Sep. 2003
- "Business Valuation,"* Entrepreneurial CPA Network of Arizona, Phoenix, AZ, Aug. 2003
- "The Ties That Bind: Making Commercial Agreements Enforceable,"* State Bar of Arizona Panelist, Phoenix, AZ, Apr. 2003 and Coronado, CA, Jul. 2002
- "Business Valuation: How Taxing Is It?"* Northern Trust Bank, Phoenix, AZ, Sep. 2002
- "Reviewing and Interpreting Financial Statements For Better Management, Lending, and Investment Decisions,"* Lorman Education, Phoenix, AZ, Sep. 2002
- "Exploring the Double-Dip in Property Settlement/Spousal Maintenance- Fact or Fallacy?"* State Bar of Arizona, Advanced Domestic Relations Conference, Tucson, AZ, May 2002
- "Show Me the Money- Analyzing Financials & Uncovering What Was Shredded!"* Maricopa County Association of Family Mediators, Phoenix, AZ, Mar. 2002
- "The Value in Tax-Related Valuations,"* State Bar of Arizona, Phoenix, AZ, Nov. 2001
- "An Introduction to Business Valuation,"* In-house to over 20 law firms in Phoenix, Scottsdale, and Tucson, AZ, Oct. 2000 – Nov. 2001
- "Reviewing Financial Statements,"* For Better or Worse Domestic Relations Conference, State Bar of Arizona, Scottsdale, AZ, Jan. 2000
- "Business Valuation,"* Brown Bag Lunch Seminar Series, Toback CPAs, Phoenix, AZ, Mar. 1999

PUBLICATIONS

- "Determining Adjusted Gross Income Earnings of the Self-Employed,"* Maricopa County Bar Association, Family Court Section Newsletter, Dec. 2005
- "Technical E-Bulletin,"* Peacock, Hislop, Staley & Given, Inc., quarterly publication, 2001
- "Status-Conscious,"* Arizona Journal, S Corporation Focus, Oct. 2001
- "Strategic Planning: Bolster Your Clients' Success by Helping Them Develop Strong Business Plans,"* Arizona Journal, The Adviser Focus, Jun. 2001
- "Women Business Owners: Capitalize On Your Access to Capital,"* Arizona Women's News, May 2001
- "Valuing Your Business For Sale,"* Scottsdale Airpark News, Feature Article, May 2001
- "The Value in Business Valuations,"* LegalLink, Capital Corporate and Trust Services, Inc., 2001
- "Specialized Help,"* Arizona Journal, Expert Witness Focus, Nov. 1999