

KEVIN KIRKENDALL, MBA, CPA-CGMA, CFE
Forensic Accountant

EDUCATION & EXPERIENCE SUMMARY

Mr. Kirkendall is the lead Forensic Accountant on the Arrowfish team, specializing in forensic accounting, commercial damages, fraud and personal injury matters. He is a licensed Certified Public Accountant in Nevada and also holds the Certified Fraud Examiner designation.

Mr. Kirkendall has 19 years of forensic economics and forensic accounting experience, including two years in the Financial Advisory Services practice of PricewaterhouseCoopers.

He has testified in state and federal court matters over 75 times, in addition to being appointed by the court as both a Special Master and a Receiver.

He has authored and taught the following CLE courses:

- ◆ Understanding Financial Statements & Related Information
- ◆ Financial Statement Fraud
- ◆ Economic Damages in Commercial Litigation
- ◆ Economic Damages in Wage loss
- ◆ Hedonic Damages

Mr. Kirkendall graduated from the Idaho State University in 1995 with a Master of Business Administration and from Utah State University with a Bachelor of Science degree in Accounting.

Representative assignments include:

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|---------------------------------------|------------------------------------------------------------|
| ◆ Commercial Damages and Lost Profits | ◆ Forensic Accounting & Fraud Investigations |
| ○ Breach of Contract | ◆ Business Valuation |
| ○ Business Interruption | ◆ Personal Injury, Wrongful Death and Wrongful Termination |
| ○ Fraud | ◆ Financial Statement Audits |
| ○ Construction Delay | |
| ○ Misappropriation of Assets | |

REPRESENTATIVE CASE EXPERIENCE

Economic Damages

Determination of lost profits in the breach of a non-compete contract for a casino riverboat company.

Calculation of economic loss and preparation of expert reports in various plaintiff and defense personal injury matters.

Rebuttal of damages claim in an oil refinery contract dispute.

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Analysis and rebuttal of claims of fraud, asset mismanagement and failure to account in a partnership dispute in criminal and civil court.

Preparation of lost profits claim on behalf of limited partners for a 600 unit single family residential development.

Court appointed receiver in a dispute between owners of a residential development company.

Rebuttal of damage claims due to an alleged breach of a non-compete contract in an HVAC contractor.

Calculation and reporting of excess interest damages in an industrial property construction delay case.

Rebuttal of breach of contract damages claimed between contracting and sub- contracting commercial cleaning service companies.

Rebuttal of damage claims in multiple personal injury matters in which Plaintiff's expert utilized ACS and CPS data in estimating decreased work life expectancies.

Calculation of the value of lost earnings, benefits, and household services in personal injury, wrongful death and wrongful termination matters.

Rebuttal of lost earnings and benefits calculations.

Rebuttal of damage claims including construction cost overruns, delay damages and loss of competitive advantage made by a developer against a lender in the construction of an assisted living facility in Las Vegas, Nevada.

Calculation of damages in a dispute concerning ownership, revenues and expenses of a multi-division family-owned business involved in ranching and timber harvesting operations multiple states.

Rebuttal of lost profits claims from an alleged breach of a trademark licensing agreement.

Calculation of lost profits stemming from the alleged sale of diluted/adulterated raw materials in the manufacture of health care products.

Rebuttal of delay damage claims by limited partners against the general partner in a 1,110 acre residential land development venture.

Calculation of lost profits to an independent insurance adjuster due to an alleged breach of contract.

Calculation of lost golf course revenues and profits as a result of an alleged failure to properly reconstruct golf course greens.

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Rebuttal of lost profits claimed as a result of loss of signage and parking at a restaurant.

Rebuttal of lost profits claim due to an alleged breach of contract to loan against a banking entity by a general contractor.

Calculation of lost earnings based upon resource based relative value units ("RVUs") in a physician contract dispute.

Calculation of business interruption losses resulting from a fire in a retail establishment.

Assessment of delay damages due to collapsed cable-way systems at the Hoover Dam bypass bridge.

Critique of misappropriation of assets claim made by limited partners against the general partner/developer in a retail real estate venture.

Business Valuation

Valuation of 350 franchised food locations for use in an asset backed security offering.

Valuation of 22 convenience/fueling stores for use in an asset backed security offering.

Valuation of a dental supply distributor for a proposed transaction.

Valuation of a latex glove distributor for a proposed transaction.

Valuation of a 50% share of a multi-level marketing, health products distribution company for a proposed transaction.

Valuation of a 33% share of a limited partnership interest for gift tax purposes.

Valuation of a 50% share of a daycare center for resolution of a shareholder dispute.

Valuation of shares of restricted stock for transfer tax purposes.

Valuation of a masonry company for a proposed stock transaction.

Valuation of a construction equipment company's employee stock option plan for compliance with Internal Revenue Code requirements.

Financial Statement Audits

Performance of annual audit for Nevada water wholesaling entity.

Performance of annual audit of publicly held international food processing entity. Performance of annual audits of numerous gaming entities.

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Internal Controls

Performance of gaming compliance testing in Nevada and Mississippi.

Preparation of internal control system, organizational chart and job description for a start-up riverboat casino.

Tax Return Preparation

Preparation of federal and state income tax returns for corporations and individuals.

Real Estate

Experienced in various real estate consulting disciplines. Selected engagements include:
Conducted highest and best use analysis for abandoned, partially constructed gaming resort.

Conducted fiscal impact study for 1,850 acre master-planned community.

Assistance in condemnation litigation cases of both commercial and residential properties.

Construction

Experience in various phases of residential and commercial construction.

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants

Nevada Society of Certified Public Accountants (NSCPA)

National Association of Forensic Economics (NAFE)

Association of Certified Fraud Examiners (ACFE)

American Academy of Economic and Financial Experts (AAEFE)

Collegium of Pecuniary Damages Experts – Treasurer (CPDE)

Nevada State Bar - Fee Dispute Arbitrator

Nevada State Bar - Fee Dispute Mediator

REPRESENTATIVE TESTIMONY EXPERIENCE

Trial

Turner v. Russell (Plaintiff) 2010

Debra Fox v. Spring Valley Medical Center (Plaintiff) 2010

Obayashi/PSM Construction USA, Inc., JV. V. American Bridge (Plaintiff) 2009

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McClendon v. Elliot\Wilco et al. (Defendant) 2009
Edward R. McWilliams v. Columbia 300, Inc., et al. (Plaintiff) 2008
Cochran v. Diebold et al. (Defendant) 2007
Colvin v. Colvin (Plaintiff) 2007
William Wilhite vs. Serenity Homes (Plaintiff) 2005
Rose v. Walton (Defendant), 2004
LGD Las Vegas v. OTR (Plaintiff), 2004
Flibotte v. Ewing Brothers (Plaintiff), 2003
Nunez v. Work Professional (Plaintiff), 2003
R. J. Hiel v. Sweet Jackpots, Inc. (Defendant, 2002)
Oh v. Oh (Divorce), 2002
John D. Gumm v. Albertson's et al. (Plaintiff), 2001
County of Clark v. Ackerman et al. (evidentiary hearing), 2000
County of Clark v. Bonnie Lou Snyder (evidentiary hearing), 2000
County of Clark v. Tien Fu Hsu et al. (evidentiary hearing), 2000

Arbitration/Mediation

Brown v. Anderson et al. (Defendant), 2010
C & L Refrigeration L.L.C. v. Scott Fisher (Defendant), 2010
Best Electric v. Crescent Electric (Plaintiff) 2008
David Bold. v. Carol Rice (Plaintiff) 2007
Curry v. Brennan (Defendant), 2004
Complete v. Behade (Defendant), 2003
Mary Sisolak v. Ash-Car, Inc et al. (Defendant), 2001

Deposition

Nicholas Harold Gulli, Jr. v. Vohs, et al. (Defendant), 2012
Becky Irvin v. Land Air Express, et al. (Defendant), 2012
Shamika Locklin v. Crystal Sithovong (Defendant), 2012
Terry Lamurglia v. Clark County (Defendant), 2012
Wagner v. Aramark Entertainment (Plaintiff), 2011
Cortright v. Quality Communications (Defendant), 2011
Munden v. Showtime Tours Las Vegas, et al. (Plaintiff), 2011

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Hazlett v. American Asphalt, et al. (Defendant), 2011
Riel v. Cunningham (Defendant), 2011
Eastepp v. Dal-Tile (Defendant), 2010
Tyler Pinnegar v. Boy Scouts of America (Plaintiff), 2010
Gomez v. Thomas (Plaintiff), 2010
Slater v. Sweeny (Defendant) 2010
Lopez v. Federal Cleaning (Defendant), 2010
Bacon v. Knudsen/Lair (Defendant), 2010
Satterfield v. Solheim (Defendant), 2010
Hersh v. Madison (Defendant), 2010
Archambault v. Sterling Auto et al. (Defendant), 2010
Vicki Wright v Corey Geib (Defendant), 2010
Colafrancesco v. Central Garden & Pet Co (Defendant), 2010
C & L Refrigeration L.L.C. v. Scott Fisher (Defendant), 2009
Turner v. Russell (Plaintiff), 2009
McCloud v. Veolia Transportation (Defendant), 2009
Obayashi/PSM Construction USA, Inc., JV. v. American Bridge (Plaintiff), 2009
David Reynolds v. Swift Transportation, et al. (Defendant), 2009
Alexandra Striegel et al. v. Rujake Gross, et al. (Defendant), 2009
Melissa L. Burnside v. FKI Logistex Integration, Inc., et al. (Defendant), 2009
Wiley v. Varela-Breton (Defendant), 2009
Andre Richmond v. Geraldine Callow (Defendant), 2009
Oakview Construction, Inc. v. Spencer Chung (Defendant), 2008
Bridges v. Weiczorak et al. (Plaintiff), 2008
Mary Cooks v. JCN Courier Services (Plaintiff), 2008
Park Avenue Homeowner's Association v. Amland Development (Defendant), 2008
Harsco v. Saunders (Defendant), 2008
Kasian v. Baja Fresh (Defendant), 2008
Coast v. Hyden (Defendant), 2008
Ray Lewis v. Joseph Cervantes (Defendant), 2008
Edward R. McWilliams v. Columbia 300, Inc. et al. (Plaintiff), 2008
Frank Yu v. Pacific Diamond Partnership, L.L.P. (Defendant), 2008

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Best Electric v. Crescent Electric (Plaintiff), 2007

Robert Bachtel vs. Claudio Hernandez, et al. (Defendant), 2007

Cochran v. Diebold et al. (Defendant), 2007