
WILLIAM A. BARNARD, CPA/ABV/CFF, ASA, CBA, JD

PARTNER

CF & Co., L.L.P.

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EDUCATION:

Tulane School of Law, JD - 1982

Tulane Graduate School of Business Administration, MBA Accounting/Finance -1979

Tulane University, BA Economics – 1978

CERTIFICATIONS:

Certified Public Accountant - Texas

American Institute of Certified Public Accountants – Accredited in Business Valuation (ABV)

American Institute of Certified Public Accountants – Certified in Financial Forensics (CFF)

American Society of Appraisers – Accredited Senior Appraiser (ASA)

Institute of Business Appraisers – Certified Business Appraiser (CBA)

Licensed Attorney (Inactive Status) - Texas

American Arbitration Association - Mediation Skills

ASSOCIATIONS:

American Institute of Certified Public Accountants

Texas State Society of Certified Public Accountants

Institute of Business Appraisers

Dallas Bar Association - Tax and Probate Sections

American Society of Appraisers

Past President, DFW Chapter – American Society of Appraisers

President, Hope Cottage Board of Directors

MEDIATION EXPERIENCE:

Completed 40 hours of mediation training with the American Arbitration Association. More than 50 hours of mediation experience since 1992.

VALUATION EXPERIENCE:

Attended and taught numerous seminars and educational programs. Accredited in business valuation through the American Institute of Certified Public Accountants (ABV designation), the American Society of Appraisers (ASA designation), and the Institute of Business Appraisers (CBA designation). Performed more than five hundred valuations of closely held businesses, partnerships, and intangible assets from 1982 to present in conjunction with shareholder disputes, divorce proceedings, estate, gift and income tax planning and compliance, corporate reorganizations, stock based compensation arrangements, buy-sell agreements, transactions, compensation planning and Employee Stock Ownership Plans.

EXPERIENCE:

October 2011 – Present

CF & Co., L.L.P.

Dallas, Texas

PARTNER, Tax Department of a regional public accounting firm. Partner in charge of business valuation and litigation support services. Duties involve management of various client accounts. Areas of concentration include professionals and professional service organizations; medical group formation and operation; litigation support services in commercial disputes including lost profit and economic damage calculations; valuation of closely held business interests in conjunction with estate, gift and income tax matters, corporate reorganizations, compensation planning, Employee Stock Ownership Plans, shareholder disputes, and divorce proceedings; taxation of corporate reorganizations; administrative disputes and appeals, and general tax compliance for individuals, partnerships, corporations and other business entities.

2000 –2011

TRAVIS WOLFF, LLP

Dallas, Texas

PARTNER, Tax Department of a regional public accounting firm. Partner in charge of business valuation and litigation support services. Duties involve management of various client accounts. Areas of concentration include professionals and professional service organizations; medical group formation and operation; litigation support services in commercial disputes including lost profit and economic damage calculations; valuation of closely held business interests in conjunction with estate, gift and income tax matters, corporate reorganizations, compensation planning, Employee Stock Ownership Plans, shareholder disputes, and divorce proceedings; taxation of corporate reorganizations; administrative disputes and appeals, and general tax compliance for individuals, partnerships, corporations and other business entities.

1989 - 2000

LANE GORMAN TRUBITT, L.L.P.

Dallas, Texas

PARTNER, Tax Department of a regional public accounting firm. Duties involve management of various client accounts. Areas of concentration include professionals and professional service organizations; advertising and reprographics; automobile dealerships; litigation support services in commercial disputes; valuation of closely held business interests in conjunction with estate, gift and income tax matters, corporate reorganizations, compensation planning, Employee Stock Ownership Plans, shareholder disputes, and divorce proceedings; taxation of corporate reorganizations; administrative disputes and appeals, and general tax compliance for individuals and corporations.

1982 – 1987

KMG MAIN HURDMAN

Dallas, Texas

MANAGER, tax staff of an international public accounting firm. Duties primarily involved research in corporate and deferred compensation taxation; financial and estate planning for individuals; preparing valuations of closely held corporations in conjunction with estate freezes, stock based compensation arrangements, corporate reorganizations, and divorce proceedings; administrative disputes and appeals, and general tax compliance.

REFERENCES:

SHANE FOX, PRESIDENT

Munbilla Broadcast Services, LLC
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Dallas, Texas 75218
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Bonney & Bonney Attorneys at Law
3838 Oak Lawn Avenue Suite 800
Dallas, Texas 75219
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PUBLICATIONS:

“HOW MUCH IS TOO MUCH?”

Financial Planning

December 2000

Pgs 109-112

“VALUATION AND ITS NEW IMPACT ON THE ‘EXCESS OR UNREASONABLE COMPENSATION’ ISSUE”

Business Valuation Review, Vol. 19, No 4

December 2000

Pgs 196-200

“THE UNREASONABLE COMPENSATION ISSUE RISES FROM THE DEAD AND TAKES ON THE INDEPENDENT INVESTOR”

Journal of Taxation, Vol. 93, No. 6

December 2000

Pgs 356-366

“PROPERLY ALLOCATING INVENTORY COSTS BEFORE THEY COST YOU”

Business Age, Vol. 2, No. 3

1988

Pgs 54-56

“DO YOUR FIRM’S ACCOUNTING METHODS MEET TAX REQUIREMENTS?”

Business Age, Vol. 1, No. 12

November 1987

Pgs 22-24, 61

Cases where Mr. Barnard Served as an Expert and Testified or was Deposed (Most recent nine years)

- **Cause No. CV40067;** In the Matter of the Marriage of Karla S. Pope and Frankie Earl Pope (August 2011); 62nd Judicial Court, Hopkins County, Texas; Report and Court Testimony.
- **Cause No. 324-453526-09;** In the Matter of the Marriage of Lonnie Carlos Brantley, Jr. and Emilia Suzanne Brantley (May 2011); 324th District Court, Tarrant County, Texas; Report and Court Testimony.
- **Cause No. DC-10-09136-D;** Don Price, Plaintiff, v. John Thomas Craycroft, Individually, a/k/a Jack Thomas Craycroft and as a partner in Craycroft Price Architects, a Texas General Partnership, Craycroft McElroy Hendryx, LLC, Chad McElroy, Brian Hendryx, The Craycroft Partnership and CAI, Inc., a/k/a The Craycroft Architects, Inc. (May 2011); 95th Judicial District Court of Dallas County, Texas; Report.
- **Cause No. 50 114 T 00158 10;** Kinnie Gibson, Claimant and Counter-respondent v. Curves International, Inc., Respondent and Counter-claimant (January 2011); American Arbitration Association, Waco, Texas; Report.
- **Cause No. 380-82408-08;** State of Texas v. Eric Reed Marascio (June 2010); Criminal District Court for Collin County, TX; Report and Court Testimony.
- **Cause No. W-07-CA-00048, W-07-CA-00095, W-07-CA-00125, W-07-CA-00276, W-08-CA-00301;** Momentum Marketing Sales and Service, Inc., et, al., Plaintiffs v. Curves International, Inc., and Howard Gary Heavin, Defendants (July 2010); United States District Court for the Western District of Texas, Waco Division; McLennan County, TX; Report.
- **Cause No.09-04486;** Youngblood & Associates v. Ronald M. Bendalin. (March 2010); 14th Judicial District Court of Dallas County, Dallas County, Texas; Report and Court Testimony.

- **Cause No. 352-229399-08**; Sentry Insurance, a mutual company, as subrogee of Keith Greer d/b/a K.E. Greer Distributing Company, Plaintiff, and K.E. Greer, Inc., Keith E. Greer, Jr., and Dawna G. Greer, his wife, Intervenor, vs. Buckley Oil Company and Demetrius Dean, Defendants. (January 2010); 352nd Judicial District Court of Tarrant County, Tarrant County, Texas; Report.
- **Cause No. 4:09-CV-00039**; Ragan & Massey, Inc. v. Voluntary Purchasing Groups, Inc., Wade Bowman, Jim Bunch, Carl Bryan, Wayne Holland, and BWI Companies, Inc. (December 2009); United States District Court, Eastern District of Texas, Sherman Division, Grayson County, Texas; Report.
- **Cause No. 09-04341-U**; In the Matter of the Marriage of IA and RA. (November 2009); 302nd Judicial District Court, Dallas County, Texas; Report.
- **Cause No. 08-11513**; Alex Singer, M.D., Lucy Hairston, M.D., and Melissa Crochet, M.D. vs. Corazon M. Ramirez, M.D., Medical Arts, Inc., and Harmonia, L.P. (September 2009); 160th Judicial District Court, Dallas County, Texas; Report.
- **Cause No. 2006-60391-393**; Vicky Hoover vs. Guy Wade Willis, Guy Willis Inspection Company, Inc. and Linda Willis. (July 2009); 393rd Judicial District Court, Denton County, Texas; Report.
- **Cause No. 2008-15613**; Robin Lee Harris vs. Sugar Land Surgical Hospital, L.L.P. (April 2009); 11th Judicial District Court, Harris County, Texas; Report.
- **Cause No. 1400010274**; Edward Mandel and Positive Software Solutions, Inc., vs. Aspect Communications Corp. (April 2009); JAMS Arbitration in Boston, Massachusetts; Report, Deposition and Court Testimony.
- **CAUSE No. CC-07-14515-E**; Custom Nutrition Laboratories, L.L.C., vs. Innovation Ventures, L.L.C. d/b/a Living Essentials, Gilbert Hernandez, Manjo Bhargava, Edward Snyder, Indu Rawat and Ravinder Sajwan. (March 2009); County Court at Law Number 5, Dallas County, Texas; Report and Deposition.
- **CAUSE No. 70 110 J 0080 08**; Preston Hollow Partners, LP vs. Northwest Construction Services, LP, NWC Operating GP, LLC, CD Henderson, Inc. and Charles D. Henderson; Case No. 71 110 Y 00073 08 – Northwest Construction Services, LP vs. Preston Hollow Partners, LP. (February 2009); American Arbitration Association in Dallas, Texas; Report.
- **Cause No. 03-17927-Y**; Carla Ann Rush vs. Bradley Ellis Canipe. (February 2009); 330th Judicial District Court, Dallas County, Texas; Court Testimony.
- **Cause No. 153-222202-07**; Perkins vs. PR'S Insurance Solutions Agency and Pamela Randall. (November 2008); 153rd Judicial District Court, Tarrant County, Texas; Report.
- **CAUSE No. C-200575**; In the Matter of the Marriage of Darla Jean Perkins and Darren Ross Perkins. (November 2008); 317th Judicial District, Jefferson County, Texas; Report.
- **CAUSE No. 09-06-09253**; In the Matter of the Marriage of John E. Wall, Jr. and Karen A. Wall. (October 2008); 301st District Court, Dallas County, Texas; Court Testimony.
- **CAUSE No. 07-11656**; Michael C. (Bo) Strathmeyer, and Alentown International, S.A., Plaintiffs vs. Robert A. Bishop, Silimed, Inc. (n/k/a Grader Street Medical Products, Inc.) and Independent Dissolution Services, L.L.C. (August 2008); 162nd Judicial District Court, Dallas County, Texas; Report.
- **CAUSE No. 07-13274**; Eugene Freeland vs. David Sutherland, Ann Sutherland, David Sutherland, Inc., Heltzer Holdings, L.P., Heltzer Holdings G.P., L.L.C., Sutherland Holdings, L.P., Sutherland Holdings G.P., L.L.C., Perennials Exclusives, L.L.C., Perennials 1 Ltd., Perennials, Inc., John Hutton Textiles, L.L.C., JHT, Ltd. (June 2008); 160th Judicial District Court, Dallas County, Texas; Report and Deposition.

- **CAUSE NO. 2006-46489**; Stephen L. Comparato vs. Roger M. Barnes, Robert R. Cuddie, Guozhang Z. Hang, Loadmaster Universal Rigs, Inc. (April 2008); 11th Judicial District Court, Harris County, Texas; Report and Court Testimony.
- **CAUSE NO. 2004-40842-362**; In the Matter of the Marriage of Julie Augustine and Aaron Augustine. (February 2008); 362nd Judicial District Court, Denton County, Texas; Report and Court Testimony.
- **CAUSE NO. 06-06160-H**; Phillip Bronowitz, M.D. vs. Medical Edge Healthcare Group, P.A. and d/b/a Medicaledge Healthcare Group, and Medical Edge Healthcare Group, Inc. and d/b/a Medicaledge Healthcare Group, and Dr. Clay M. Heighten Individually, and Carl D. Soderstrom, Individually. (October 2007); 160th Judicial District Court, Dallas County, Texas; Report and Deposition.
- **CAUSE NO. 06-01907**; Fullingim Enterprises, Inc., Dixie Enterprises, Inc., and Sunless Tans, Inc., vs. Mystic Tan, Inc. (August 2007); 116th Judicial District Court, Dallas County, Texas; Report.
- **CAUSE NO. 401-54401-06**; In the Matter of the Marriage of Laura Boggs Duffy and John Henry Duffy. (May 2007); 401st Judicial District Court, Dallas County, Texas; Report.
- **ARBITRATION NO. 71 110 Y00414 05**; Railroad Controls Limited, L.L.C. vs. Dallas Garland & Northeastern Railroad. (August 2006); American Arbitration Association in Dallas, Texas; Report, Deposition and Court Testimony.
- **CAUSE NO. 04-16433**; In the Matter of the Marriage of Herbert Wayne Barnett and Jaye Lea Prickett Barnett. (February 2006); 303rd Judicial District Court, Dallas County, Texas; Report and Court Testimony.
- **CAUSE NO. 05-04107**; Enterprise, Leasing Company of DFW vs. Vernon B. Downey and BDO Seidman, LLP. (February 2006); 298th Judicial District Court, Dallas County, Texas; Deposition.
- **CAUSE NO. 04-02884**; Dean Sung, C.B. Sung, Unison Group, Inc., and Unison Pacific Corporation vs. Gardere Wynne Sewell, LLP, Alan J. Perkins, and Michael J. Donohue. (August 2005); American Arbitration Association in Dallas, Texas; Report and Court Testimony.
- **CAUSE NO. DV-03-04354-L**; Irving Surgery Center, L.P., vs. Dr. Kenneth Followwill vs. Texas Institute of Pain Management, Inc., George Farhat, M.D., and A.L. Shaw, M.D. (February 2005); 193rd Judicial District Court, Dallas County, Texas; Report and Deposition.
- **CAUSE NO. SA-03-CA-0305-FB**; Nova Consulting Group, Inc. vs. Engineering Consulting Services, LTD., Robert Burge, Gerald Hernandez, Dennis Hunter, and Earl McIntosh. (November 2004); Western District Court of Texas, San Antonio Division; Report, Deposition and Court Testimony.
- **CAUSE NO. 02-11222-B**; Champps Entertainment of Texas, Inc., vs. Las Colinas Village, Ltd.; Trademark Retail, Inc.; LCVSC, L.L.C.; Heritage Southwest Limited Partnership; Heritage Southwest G.P., L.L.P.; GMRI Texas L.P.; GMRI, Inc. and Keg Restaurants US, Inc. (August 2004); Report and Deposition.
- **CAUSE NO. 02-02253-C**; Medical Imaging of Plano, Inc., vs. Larry L. Nelson; Medisys Imaging, L.P.; Medisys Imaging G.P., Inc.; Richardson Diagnostic Imaging I, L.P.; Richardson Diagnostic Imaging, L.P.; Medisys Management Services, Inc.; Medisys Financial Services, Inc.; General Equity-Doctors Diagnostic Imaging, L.P.; General Equity-Doctors Diagnostic Imaging, L.P., Inc.; Daniel L. Jones; Kendall M. Jones; and Douglas Schapiro. (February 2004); Report and Deposition.
- **CAUSE NO. 00-00488**; Jolly Chef Express, Inc., vs. Texas Worker's Compensation Insurance Fund and Ziola Velez. (August 2002); Deposition.
- **CAUSE NO. 15819**; The Eddie & Qynelle Parker Family Limited Partnership, vs. Half Price Books, Records, Magazines, Inc. (January 2002); Report.