

YVONNE ENGLARD ZUBER, CPA/ABV/CFF, CVA

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EMPLOYMENT

Harper Lutz Zuber Hofer & Associates, LLC, 1580 Lincoln Street, Suite 1100, Denver, Colorado 80203. 2005 to present. Member.

Saltzman Hamma Nelson Massaro, LLP, Denver, Colorado. 1998 to 2005. Director.

Yvonne Englard Zuber, CPA, Denver, Colorado. 1993 to 1998. Sole Practitioner.

Julian and Zuber, Certified Public Accountants, Denver, Colorado. 1989 to 1993. Partner.

Yvonne Englard Zuber, CPA, Denver, Colorado. 1983 to 1989. Sole Practitioner.

Michael Bailey and Associates, Certified Public Accountants, Denver, Colorado. 1981 to 1983. Senior Accountant.

McGladrey, Hendrickson & Pullen, Certified Public Accountants, Denver, Colorado. 1979 to 1981. Staff Accountant.

EXPERIENCE

Practice areas include marital dissolution engagements, litigation services and business valuations.

Significant engagements include:

- Analyzing marital dissolution financial matters and providing expert testimony with respect to tracing of marital and separate property, determination of net spendable income, divorce tax issues and valuation of businesses, pension plans, trust interests and stock options.
- Partnership dissolution litigation.
- Quantifying damages for commercial and personal injury litigation.
- Experience in the medical, legal and other professional services, real estate, construction, insurance, investment management, manufacturing and retailing industries.
- Appointment as a Special Master by the Denver District Court and the Jefferson County District Court.

JURISDICTIONS QUALIFIED

Adams County, Arapahoe County, Boulder County, Denver County, Douglas County, Jefferson County, Clear Creek County, El Paso County, Summit County, Montrose County, Pitkin County, La Plata County, Scotts Bluff County (Nebraska), Lincoln County (Nebraska), Park County (Wyoming) and U. S. Bankruptcy Court.

ACADEMIC AND PROFESSIONAL CREDENTIALS

University of Colorado, Boulder, postgraduate course work in accounting, 1979.

University of Colorado, Boulder, Bachelor of Arts, Mathematics, 1972.

Certified Public Accountant, State of Colorado, 1983.

Accredited in Business Valuation, American Institute of Certified Public Accountants, 1998.

Certified Valuation Analyst, National Association of Certified Valuation Analysts, 1997.

Series 66 Securities License, 2000.

ARTICLES AUTHORED

"Use of the Joint Appraisal Expert: Opportunities and Threats", *Business Valuation Update*, Part II of II, Vol. 14, No. 9, September 2008. Authors: Shari Lutz and Yvonne England Zuber.

"Use of the Joint Appraisal Expert: Opportunities and Threats", *Business Valuation Update*, Part I of II, Vol. 14, No. 7, July 2008. Authors: Shari Lutz and Yvonne England Zuber.

"Valuation of Pension and Profit-Sharing Benefits," *Journal of the American Academy of Matrimonial Lawyers*, Vol. 3, 1987. (Article was cited in *In re Marriage of Gallo*, 752 P.2d 47 (Colo. 1988), *In re Marriage of Nordahl*, 16 BTR 958, and *In re Marriage of Hunt*, 17 BTR 1303. Authors: Frank S. McGuane, Jr. and Yvonne Zuber.

MAJOR SPEAKING ENGAGEMENTS

Judicial Conference, 2011, *Complicated Issues in Property Division*.

Colorado Bar Association Family Law Institute, 2011, *Not a Second Time – Double Dipping and Personal Goodwill*.

Colorado Bar Association Family Law Institute, 2010, *Attacking Compensation Surveys in Business Valuations*.

Colorado Bar Association Family Law Institute, 2009, *The Jointly Appointed Accountant: Living Large Between a Rock and a Hard Place*.

Colorado Bar Association Family Law Section, 2009, *Finding Hidden Assets in Divorce*.

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Boulder County Bar Association, 2009, *Standards of Value*.

Jefferson County Bar Association, 2008, *Business Valuations: Most Everything You Should Know in 75 Minutes*.

Colorado Bar Association Family Law Institute, 2008, *Business Valuations*.

National Business Institute, Inc., 2007, *Confidently Handling Valuation Issues*.

Colorado Bar Association Family Law Institute, 2007, *Fair Value vs. Fair Market Value*.

National Business Institute, Inc., 2006 and 2007, *Tax Matters and Ramifications in Divorce*.

American Academy of Matrimonial Lawyers Colorado Chapter, 2006, *Trust Valuations*.

Colorado Bar Association Family Law Institute, 2005, *Business Valuation and the Joint Expert*.

Judicial Institute Family Issues Conference, 2005, *Business Valuation Issues in Divorce*.

Colorado Bar Association Family Law: Advanced Practice, 2005, *Fair Market Value or Fair Value*.

Colorado Attorney/Mediator Dialogue, 2002 to 2005, *Tax Issues in Divorce*.

National Business Institute, Inc., 2005, *Determining and Dividing Marital Assets*.

Colorado Bar Association Family Law Institute, 2002, *The Big Ones - Large Asset Cases*.

Collaborative Family Law Training, 2002, *Use of Financial Experts in the Collaborative Process*.

American Academy of Matrimonial Lawyers Colorado Chapter, 2000, *Withdrawals from Retirement Plans*.

CLE in Colorado, Inc., 1996, *Financial Ethics: Working with CPAs*.

CLE in Colorado, Inc., 1994, *How to Structure IRA Withdrawals Without a Penalty: The Lifetime Annuity*.

Lawyers' Public Information Forum, 1992, *The Valuation of Professional Service Corporations*.

PROFESSIONAL ACTIVITIES

Member, Colorado Child Support Commission, 2009, Appointed by Governor Ritter.

American Bar Association Family Law Trial Advocacy Institute, 2008, Expert Witness. Member, Colorado Bar Association Family Law Institute Program Committee, 2007.

Member, Colorado Judicial Institute; Board and Executive Committee, 2007 to present; Membership Committee, 2006 to present.

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National Institute for Trial Advocacy Modern Divorce Advocacy Pilot Program, 2006, Expert Witness.

Member, Colorado Collaborative Law Professionals, 2005 to present.

Member, Colorado Society of Certified Public Accountants, 1990 to present; Chair, Litigation Support Services Committee, 1993 to 1994; Member, Management Services Consulting Committee, 1995 to 1997; Seminar Co-Chair, 1992 and 1994.

Member, American Institute of Certified Public Accountants, 1995 to present; Member, Accredited in Business Valuation (ABV) Credential Committee, 2000 to 2003.

Holder of two credentials granted by the American Institute of Certified Public Accountants; the Accredited in Business Valuation (ABV) designation, received in 1998; and the Certified in Financial Forensics (CFF) designation, received in September 2008.

Member, National Association of Certified Valuation Analysts, 1998 to present.

Chair, Economics Consequences of Divorce Task Force, 1992 to 1993.

Completion of 40 hour Divorce and Child Custody Mediation Training Program.

COMMUNITY ACTIVITIES

Member, Center for Judaic Studies, University of Denver, Board and Executive Committee, 2001 to 2008.

Chair, Holocaust Awareness Institute, University of Denver, 2005 to 2008; Executive Committee, 1999 to 2005.

Member, Allocations Task Force, Allied Jewish Federation of Colorado, 2004 to 2010.

Chair, Economic Consequences of Divorce Task Force, YWCA, 1991 to 1993; Recipient of Outstanding Leadership Award, 1993.