



## **Byron Walden, CPA, MBA, CVA, CFF**

Chief Financial Officer  
Expert Witness

### **Professional Synopsis**

In a career spanning more than 30 years, Mr. Walden has held leadership positions in several Central Florida businesses. As a Chief Financial Officer, Chief Operations Officer, and Controller of various companies, he has had the opportunity to put the theories learned in classrooms to the real-life tests of the business world. As owner of Byron Walden & Associates, he provided accounting, income tax, and consulting services to individuals and small business owners. He sold his practice in 2001 when he co-founded Inductive Logic Systems, Inc., a building automation and management systems business dedicated to the commercial construction market. In 2005, Mr. Walden joined Fishkind & Associates, Inc., and in 2007 was appointed Chief Financial Officer. In 2010, he was named a senior associate leading the litigation support team and serves as an expert witness.

Since joining Fishkind & Associates, Mr. Walden has focused primarily on the practice areas of business litigation, wrongful injury, wrongful death, divorce, and business valuation. He is a licensed Certified Public Accountant (CPA) in the state of Florida and is adept in preparing Qualified Domestic Relations Orders (QDRO). Additional certifications include Financial Forensics (CFF) by the American Institute of Certified Public Accountants (AICPA), and Valuation Analyst (CVA) issued by the National Association of Valuators and Analysts (NACVA).

### **Professional Qualifications**

#### **Education**

##### **University of Maryland**

Bachelor of Science, Business Management - Accounting  
May 1989

##### **Florida Southern College**

Bachelor of Science, Business Administration - Financial Management  
Accounting (5<sup>th</sup> year requirement)  
April 1996

##### **Nova Southeastern University Huizenga School of Business**

MBA in Finance  
August 2010

#### **Specialization**

Accounting, Business Valuation, Finance, Marketing, Forecasting, Business Strategy

## **Employment**

<b>Fishkind &amp; Associates</b> Chief Financial Officer Expert Witness	2005 to Present
<b>Inductive Logic Systems, Inc.</b> Vice President Chief Financial Officer	2001 - 2005
<b>Byron Walden &amp; Associates</b> Owner Accounting and Tax Practice	1999 - 2001
<b>Irvine Mechanical, Inc.</b> Chief Operations Officer Controller	1997 - 1999
<b>AT&amp;T Corporation</b> Tax Compliance Manager Special Projects – Foreign Tax Compliance Special Projects – DECCO Settlement	1984 – 1997

## **Professional Designations**

- AICPA, Certified in Financial Forensics (CFF), February 2009
- NACVA, Certified Valuation Analyst (CVA), January 2009
- NACVA, Business Valuation Training, August 2007
- AICPA, National Business Valuation School, May 2007
- AICPA, Valuing Goodwill and Intangible Assets, November 2006
- Florida Real Estate Sales License
- Member of Business Brokers of Florida

## **Professional Articles Authored or Co-Authored**

- “Correctly Calculating the Present Value of Future Medical Costs in Personal Injury Cases”  
January/February 2015, The Value Examiner

## **Teaching Experience**

- Valencia College, Adjunct Faculty
- Orange County Bar Association, February 2007 CLE Course, “What Every Litigator Needs to Know About Measuring Commercial Damages.”
- Continuing Legal Education; Calculating Wrongful Injury Damages
  - Business Valuation Basics

## **Select Client List**

- 20/20 Media Holdings, Inc. vs. City of Sanford, et al
- Home Design vs. Banyan Construction & Design Corp.
- Folkes vs. Collage Construction, LLC., et al
- Baybrook Homes of Polk County, Inc. et al vs. Estates of Auburndale, Inc., et al
- Ormesa, Inc. et al vs. CB Condominiums, Inc., et al
- Estate of Joseph Giarrusso vs. Lifestream Behavioral Health, et al
- Estate of Christopher Benematti vs. Doll House, Inc., et al
- Samantha McDonald vs. Marble Slab Creamery, Inc.
- Nancy Vasil vs. Special Olympics
- Margaret Showalter vs Special Olympics
- Signature Pharmacy, Inc. vs. P. David Soares et al
- Ramon Rodriguez vs City of Clermont, et al
- Nima Heshmati, MD vs. City of Melbourne, et al

- Production Consultants & Equipment vs. Chubb Insurance
- Hard Rock Academy vs Hard Rock Café
- Broward Performing Arts Center vs American Guarantee and Liability Ins. Co.
- Susan Gallagher vs U.S. Postal Service
- Florida Oncology Network vs Dr. Michael Pirkowski
- Estate of Joseph Dunn v James Green
- Francis R. Carter, Jr. v City of Melbourne, et al
- Estate of Leticia Peasah v USA
- School Board of Orange County v Universal Engineering Sciences, Inc., et al
- Estate of Corey White v USA
- Volusia County Builders Assoc. v Volusia County School Board
- Bank of America v Dello Russo
- Blaker Properties, LLC v Regions Bank
- Richard and Jennifer Housch v Galbraith
- Matthew and Jennifer Ellison et al v James Salter et al
- Seth Foster et al v Parsons Brinckerhoff Group et al
- Dustin C. Brink v Juan Ruiz De Los Santos, et al
- Koester v Koester
- Githler v Githler
- Kelley v Kelley
- Chandler v Chandler
- Ray Tatum v Attraction Concepts, Ltd.
- Hank Lowry Electric v Tax Defense Network, et al
- Estate of Jeffery Tillman v DiPetrillo, et al
- Hartwell v Personal Healthcare Products, Inc.
- Sussman et al v Cessna et al
- Adam Stern v FedEx Ground Package System
- Wendye McAbee v Rental Car Finance et al
- Lyle Bien et al v City of Hollywood, FL

### **Expert Reports Authored or Co-Authored**

**May 2007 20/20 Media Holdings, Inc. vs. City of Sanford, et al**

Ninth Judicial Circuit in and for Osceola County, Florida. Case # CI 02 CI 2463  
Report for Plaintiff was co-authored with Henry Fishkind, Ph.D.

Report Issued: Yes  
Deposition: No  
Testimony: No

**June 2007 True Title, Inc. vs. Erica Blanchard, et al**

Middle District of Florida Orlando Division. Case #6-06-cv-1871-Orl-19DAB  
Report for Defendant

Report Issued: Yes  
Deposition: No  
Testimony: No

**July 2007 Orlando's Auto Specialists vs. DriveTime Car Sales**

Ninth Judicial Circuit in and for Orange County, Florida. Case# 06-CA-000135  
Report for Plaintiff

Report Issued: Yes  
Deposition: Yes  
Testimony: Yes

**August 2009 Ormesa, Inc., et al vs. CB Condominiums, Inc., et al**  
17th Judicial Circuit in and for Broward County, Florida. Case# 08-02113 (03)  
Report for Plaintiff

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**December 2009 Baybrook Homes of Polk County, LLC, et al vs. Auburndale Estates, Inc., et al**  
Ninth Judicial Circuit in and for Orange County, Florida. Case# 48-2008-CA-3871-O  
Report for Plaintiff

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**November 2010 Volusia Homebuilders Association, Inc. vs. Volusia County, et al**  
Seventh Judicial Circuit in and for Volusia County, Florida. Case #2008-14041-CIDL  
Report for Plaintiff

Report Issued: Yes  
Deposition: No  
Testimony: No

**June 2011 Estate of Susana Blandon v Chrysler, LLC et al**  
Ninth Judicial Circuit in and for Osceola County, Florida Case #CI-07-ON-4237  
Report for Plaintiff

Report Issued: Yes  
Deposition: No  
Testimony: No

**April 2012 Blaker Properties, LLC v Regions Bank**  
Ninth Judicial Circuit in and for Orange County, Florida Case #2010-CA-24865 (#37)  
**Report for Plaintiff**

Report Issued: Yes  
Deposition: No  
Testimony: No

**November 2012 Housch v Galbraith et al**  
Twentieth Judicial Circuit in and for Collier County, Florida Case #08-2217-CA  
Report for Plaintiffs

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**February 2013 Dustin C. Brink v Juan De Los Santos, et al**  
Ninth Judicial Circuit in and for Osceola County, Florida Case #2010-CA-001925  
Report for Defendant

Report Issued: Yes  
Deposition: Yes  
Testimony: Yes

**January 2014 Keith Faver, et al v Jitendra Patel, et al**  
Ninth Judicial Circuit in and for Orange County, Florida Case #2013-CA-4520-O  
Report for Defendant

Report Issued: Yes  
Deposition: No  
Testimony: No

**February 2014 Pamela Kelley v Randall Kelley**  
Seventh Judicial Circuit in and for Volusia County, Florida  
Report for Petitioner

Report Issued: Yes  
Deposition: No  
Testimony: No

**June 2014 Lyle Bien, Norris Redding, Derrick Austin, and Mark Ruggles v City of Hollywood, FL**  
Seventeenth Judicial Circuit in and for Broward County, Florida Case #12-0032880  
Report for Plaintiffs

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**October 2014 I-Group, Inc. v PEO Professionals, Inc., et al**  
Thirteenth Judicial Circuit in and for Hillsborough County, Florida Case #2013-CA-8763  
Report for Plaintiff

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**June 2015 Mary Burell and Donald Burell vs The United States of America**  
United States District Court – Middle District of Florida – Jacksonville Division Case #3:13-cv-877-J-39PDB  
Report for Defendant

Report Issued: Yes  
Deposition: No  
Testimony: No

**January 2016 Craig Kovalski v Deputy Sheriff Michael Cavanaugh, et al**  
United States District Court – Southern District of Florida – Fort Pierce Division Case #2:14-CV-14501-RLR  
Report for Defendants

Report Issued: Yes  
Deposition: No  
Testimony: No

**February 2016 Sandra Brown, personal rep. vs FAR Research, Inc.**  
18<sup>th</sup> Judicial Circuit, Brevard County, Florida Case #05-2010-CA-034174  
Report for Defendant

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**June 2016 Justin Rossilini vs Takeda Pharmaceuticals America, Inc.**  
Ninth Judicial Circuit, Orange County, Florida Case #2:14-CV-14501-RLR  
Report for Defendant

Report – Yes  
Deposition – No  
Testimony – No

**August 2016 Rachel Roach, Petitioner and Erik Roach, Respondent vs Altamonte Family Wellness Center, Inc., et al, Defendants**  
Eighteenth Judicial Circuit, Seminole County, Florida Case #2015-DR-004511-02D  
Report for Petitioner

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**October 2016 Naty Nunez, as Guardian vs Beyel Brothers, Inc. et al**  
Ninth Judicial Circuit, Orange County, Florida Case #2016-CA-006974-O  
Report for Plaintiffs

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**December 2016 David Christian vs Nathaniel D. Johnson**  
Pre-Suit Action Orange County, Florida  
Report for Plaintiff

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**January 2017 Wesley Werle vs Nancy D. Haase and the United States of America**  
United States District Court, Middle District Ocala Division Case #5:15-CV-562-OC-37PRL  
Report for Plaintiff

Report Issued: Yes  
Deposition: No  
Testimony: No

**March 2017 Christopher S. Shumake, MD vs James N. McManus, MD et al**  
American Arbitration Association Case #01-15-0004-6990  
Report for Petitioner

Report Issued: Yes  
Deposition: Yes  
Testimony: No

**June 2017 Progressive Fuels Ltd, et al vs Andrew Emerson, et al**  
Twentieth Judicial Circuit, Collier County, Florida Case #15-CA-1641  
Report for Plaintiffs

Report Issued – Yes  
Deposition – Yes  
Testimony – No

**January 8, 2018 John Brown, Jr. et al vs Discount Tire Co., et al**

Fifth Judicial Circuit, Lake County, Florida Case #2016-CC-000442

Report for Defendants

Report Issued – Yes

Deposition – No

Testimony – No

**May 16, 2018 Gloria Wills vs United States of America**

United States District Court, Middle District of Florida, Fort Myers Division, Florida Case #2:17-CV-268-FtM-29CM

Report for Defendant

Report Issued – Yes

Deposition – No

Testimony – No

**October 3, 2018 Wohlert vs Wohlert**

Circuit Court of the Eighteenth Judicial Circuit, Brevard County, Florida, Case #05-2018-DR-015188

Report for Petitioner

Report Issued – Yes

Deposition – No

Testimony – Yes

**March 5, 2019 Estate of Harold Dayes vs. Werner Enterprises, et al**

Circuit Court of the Eleventh Judicial Circuit, Miami-Dade County, Florida Case# 17-018241-CA-24

Report for Defendants

Report Issued – Yes

Deposition – Yes

Testimony – No

**April 11, 2019 Maurice Brown vs Secretary Elaine Chao, US Dept of Transportation**

US District Court Middle District of Florida Orlando Division Case#6:18CV1234-ORL-KR5

Report for Defendants

Report Issued – Yes

Deposition – No

Testimony - No

**May 16, 2019 Omni Healthcare, Inc. vs Mark Mendolla**

Circuit Court of the Eighteenth Judicial Circuit, Broward County, Florida Case#05-2010CA-13591

Report for Defendant

Report Issued – Yes

Deposition – Yes

Hearing - Yes

Testimony – No