

**JESSICA LANDAY, ASA, ABV, CVA, MAFF**

**landay@harperhofer.com**

**(303) 486-0014**

## **EMPLOYMENT**

- *Harper Hofer & Associates, LLC*, Denver, Colorado. 2017 to Present. Partner.
- *Seigneur Gustafson, LLP*, Lakewood, Colorado. 2013 - 2017. Manager.
- *GHP Horwath, P.C.*, Denver, Colorado. 2011 - 2013. Associate.
- *BCG Valuations*, Pennington, New Jersey. 2006 - 2010. Contractor.
- *Wharton Valuation Associates, Inc.*, Pennington, New Jersey. 2004 - 2005. Analyst.

## **ENGAGEMENT EXPERTISE**

Engagements and experience include:

- **Business valuations** for marital dissolution; estate and gift tax reporting; shareholder buy-in/buy-out; mergers and acquisitions; dissenting shareholder actions; intellectual property valuations; start-up company valuations; commercial litigation matters
- **Financial analyses for marital dissolution and family law** purposes, including: valuation of closely-held businesses and business ownership interests; income determination for support; spending/lifestyle analysis; pension valuation; RSU and option valuation; separate property analysis
- **Damages analyses for commercial litigation matters** including lost profits and loss of business value

## **PROFESSIONAL CERTIFICATIONS**

- Accredited Senior Appraiser, Business Valuation (ASA) – American Society of Appraisers
- Accredited in Business Valuation (ABV) – American Institute of Certified Public Accountants
- Certified Valuation Analyst (CVA) – National Association of Certified Valuators and Analysts
- Master Analyst in Financial Forensics (MAFF) – National Association of Certified Valuators and Analysts

## **EDUCATION**

- The College of New Jersey - Bachelor of Science Degree in Finance - 2004
- Business Valuation School – AICPA – June 2011
- Business Valuation and Certification Training – NACVA – August 2012
- Business Valuation Training BV 201, 202, 203, 204 - American Society of Appraisers – 2013-2014
- Expert Witness Bootcamp – AICPA – September 2016
- Foundations of Financial Forensics – NACVA – June 2017
- Various continuing education courses

## PROFESSIONAL ASSOCIATIONS AND ACTIVITIES

- AICPA Business Valuation Committee Member – 2024 – Present
- NACVA Super Conference Planning Committee Member – 2024
- AICPA FVS Conference Planning Committee Member – 2023 - Present
- NACVA Mentor – 2022 - Present
- Colorado Bar Association 2022 Family Law Institute Planning Committee Member
- National Association of Certified Valuators and Analysts – Valuation Credentialing Board Member – June 2019 – June 2022
- CO/WY Chapter of NACVA – Secretary, 2018 – 2022; Marketing Director, 2022 - Present
- American Society of Appraisers – Member
- American Institute of Certified Public Accountants – Member
- National Institute for Trial Advocacy – American Bar Association Family Law Trial Advocacy education program – Financial Expert Witness – 2014, 2015, 2016, 2017 and 2019

## PRESENTATIONS

- *Self-Employment: Determining Income* – 2024 Judicial Child Support Huddle – Westminster, CO – October 2024
- *Business Valuation for Dummies* – Lawyers Public Information Foundation – Cabo San Lucas, MX – October 2024
- *Keeping Reasonable Compensation Reasonable* – ASA International Conference – Portland, OR - September 2024
- *Valuing Tricky Assets and How to Maximize the Use of Sworn Financial Statements* – Domestic Relations and Probate Institute – Broomfield, CO - June 2024
- *Keeping Reasonable Compensation Reasonable* – AICPA Forensic and Valuation Services Conference 2023 – Las Vegas, NV – November 2023
- *Insights and strategies to Navigate Common Issues in Business Valuation* – AICPA Forensic and Valuation Services Conference 2023 – Las Vegas, NV – November 2023
- *Is Reasonable Compensation Really Reasonable?* - AICPA Forensic and Valuation Services Conference – Las Vegas, NV - November 2022
- *Understanding and Cross-Examining Professional Judgment of Financial Experts* – 2022 COBAR Family Law Institute –Vail, CO - August 2022
- *Determining Income for Divorce from Income Tax Returns* – IV-D Magistrate Retreat – April 2021
- *Discounted Cash Flows: Factoring in the Future* – AICPA Forensic and Valuation Services Conference – November 2020
- *Business Valuation Standards and Business Valuation Reports* – Daniels School of Business, University of Denver, Fall 2017
- *Income Approach I* – AICPA Forensic and Valuation Services Conference – Nashville, TN – November 2016

## AWARDS

- “Outstanding Member Award” - NACVA - 2022
- “40 Under Forty” - NACVA - 2017