



Cantor Forensic Accounting, PLLC
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David Cantor, CPA/ABV, CDFA®
Curriculum Vitae

Professional Designations

Certified Public Accountant (CPA), licensed in Arizona and California
Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants
Certified Divorce Financial Analyst (CDFA®) – Institute For Divorce Financial Analysts

Education

Marshall University, Bachelors of Business Administration, 1984

Expert Witness Qualifications

Mr. Cantor has qualified to testify as an expert witness in Maricopa County, Arizona and Los Angeles, Ventura, San Bernardino and Orange Counties in California. Mr. Cantor has testified over 100 times. Mr. Cantor has also been appointed by the Maricopa County Superior Court as a Family Law Special Master.

Employment

2011 – Present Cantor Forensic Accounting, PLLC - Founder

Mr. Cantor is the founder of Cantor Forensic Accounting, PLLC and has specialized in Family Law Accounting since 1990. Some of his areas of expertise include but are not limited to Determination of Income, Maintenance/Support calculations, Reimbursement claims, Separate Property tracings and Business Valuations. Mr. Cantor has also provided Forensic Accounting services related to Family Law legal malpractice cases, Estate/Trust disputes and Lost Earnings Damages. During this period, Mr. Cantor was also associated with Epps Forensic Consulting PLLC as their Managing Director of Family Law Services.

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Curriculum Vitae - Continued

Employment (continued)

2004 – 2011 Real Estate Agent/Investor

Mr. Cantor was a licensed Real Estate Agent in Arizona and was involved in over \$1,000,000 of real estate transactions.

1990 – 2004 Gurse, Schneider & Co. - Partner, Manager, Senior Accountant

While a partner at Gurse, Schneider & Co. in Los Angeles, Mr. Cantor directly supervised approximately 35 employees in the litigation department and performed accounting services and business valuations related to Family Law matters on over 1,000 Family Law cases.

1988 – 1989 Ozur Andersen & Radder, Beverly Hills, CA – Staff Accountant

Worked on various small to medium sized personal and business financial statements and tax returns

1984 – 1988 Jacobs & Jacobs, Ojai, CA – Staff Accountant

Worked on various small to medium sized personal and business financial statements and tax returns.

Professional Societies/Memberships/Positions Served

Current:

American Institute of Certified Public Accountants (AICPA)
American Institute of Certified Public Accountants – Forensic and Valuation Services
Arizona Society of Certified Public Accountants
Forensic Litigation Section of the Arizona Society of Certified Public Accountants
Tax Practice Advisory Committee of the Arizona State Board of Accountancy

Past:

Family Law Section of the California Society of Certified Public Accountants
Past Chairman, Vice Chairman and Treasurer

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Curriculum Vitae – Continued

Professional Societies/Memberships/Positions Served (continued)

Steering Committee of the Forensic Section of the California Society of
Certified Public Accountants
Past Chairman of the California Society of Certified Public Accountants Annual
Family Law Conference planning committee

Publications/Lecturer

Maricopa County Bar Association News Letter – October 2017 – “Who Is Your FATP”?

Arizona Society of CPA Forensic Litigation Seminar Lecturer, September 7, 2017 –
“Allocating Equity in the Marital Residence in a Divorce”

Arizona Society of CPA Magazine Article, July/August 2017 – “Allocating Equity in the
Marital Residence in a Divorce”

Maricopa County Bar Association Lecture, March 24, 2017 – “Stock Options – Asset or
Income...and How Much is Community?”

State Bar of Arizona Family Law News, March 2016 – “The ‘Other’ Documents Needed for
Business Valuations in a Family Law Case”

Lecturer for the Arizona Society of Certified Public Accountants, Forensic and Litigations
Services Conference, September 11, 2015 – “Determining Self Employed Income in a
Divorce”

Maricopa County Bar Association, Family Law Section Newsletter, July 2015 – “One Dip or
Two...The ‘Double Dip’ Issue of Goodwill and Support in a Divorce”

Maricopa County Bar Association Lecture, March 20, 2015, “Determining Income for
Maintenance/Support and Related Tax and Business Valuation Issues”

Maricopa County Family Law Judicial Officer Lecture, February 12, 2015, “Determining Self
Employed Income”

Lecturer for Arizona Family Support Council 2013 and 2014 Annual Conference: “Top Five
Best Practices and Other Useful Information Every Family Court Lawyer Must Know”

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Curriculum Vitae – Continued

Publications/Lecturer (continued)

Arizona Attorney Magazine, September 2014 – “Determining Goodwill in a Divorce-Related Business Valuation: Professional/Personal vs. Enterprise”

Consultants Training Institute, May 20, 2014, Presented Two Hour Live Webinar – “Exploring Professional, Personal and Enterprise Goodwill in a Dissolution of Marriage”

Arizona Society of Certified Public Accountants Magazine, January 2014 – “Misconceptions About Community Property”

Arizona Attorney Magazine, December 2013 – “Determining Standard of Value in a Divorce-Related Valuation”

Volunteer Expert Witness Participant for Maricopa County Bar Association Trial Skills Institute, October 2013

Attorney at Law Magazine, June 2013 - “Determining Income Available for Child Support and Spousal Maintenance”

Arizona Attorney Magazine, June 2013 – “Divorce Cases: Best Practices to Untangle Commingled Assets”

Arizona Society of Certified Public Accountants Magazine, January 2013 – “Family Law Accounting (When ‘Death Do Us Part’ Is Just Too Far Away)”

Guest lecturer for Bisk Education – Family Law Issues

Cantor Forensic Accounting Newsletter

David Cantor Testimony Experience

| <u>Date(s)</u> | <u>Case Number</u> | <u>Case</u> | <u>State</u> | <u>Issue(s)</u> | <u>Trial/ Deposition</u> |
|----------------|--------------------|---------------------------------------|--------------|---|------------------------------|
| 11/07/17 | FN2016-094026 | In Re Marriage of Connell | AZ | Separate Property Analysis | Trial |
| 11/01/17 | FC2017-091392 | O'Donnell v Guice | AZ | Income/Child Support | Trial |
| 07/18/17 | FC2012-092577 | In Re Marriage of Hargedon | AZ | Income/Child Support | Trial |
| 07/17/17 | FC2014-091063 | In Re Marriage of Gray | AZ | Business Income | Trial |
| 12/13/16 | FC2014-000471 | In Re Marriage of Pushkar | AZ | Income | Trial |
| 10/19/16 | FC2015-097078 | In Re Marriage of Derra | AZ | Separate Property Tracing of Bank Account and Residence | Trial |
| 09/14/16 | FC2009-000705 | In Re Marriage of Tavares/Lynum | AZ | Income | Trial |
| 2015 - 2016 | FC2014-007874 | In Re Marriage of Cutright | AZ | Business Valuation, Income, Waste | Trial |
| 2015 - 2016 | FC2008-007358 | In Re Marriage of Riazati/Rezvani | AZ | Income, Waste | Trial |
| 07/21/16 | FN2014-053408 | In Re Marriage of Barnhart | AZ | Income, Business Valuation | Trial |
| 06/14/16 | FC2015-005666 | In Re Marriage of Whittle | AZ | Income, Stock Option Allocation | Trial |
| 05/23/16 | FC2013-091844 | Christensen v Hoyer | AZ | Income | Trial |
| 05/18/16 | FC2014-095577 | In Re Marriage of Kadiyala/Vemulpalli | AZ | Community waste | Trial |
| 12/08/15 | FC2012-003376 | In Re Marriage of Grossman | AZ | Income, Standard of Living | Trial |
| 05/05/15 | FN2014-092519 | In Re Marriage of Kish | AZ | Income, Pension Allocation | Trial |
| 04/15/15 | FN2014-090368 | In Re Marriage of Perez | AZ | Community reimbursement | Trial |
| 07/29/14 | FN2013-003197 | In Re Marriage of Cerny | AZ | Income, Community Assets | Deposition |