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HEATHER M. DESKINS

Curriculum Vitae

Professional Designations

Certified Public Accountant (CPA), Ohio, 2002
Certified Valuation Analysis (CVA), 2003
Certified Fraud Examiner (CFE), 2008
Certified in Financial Forensics (CFF), 2008
Accredited in Business Valuation (ABV), 2010

Academic Degrees

BA, Ohio Wesleyan University, Accounting (1998)

Professional Background

P.D. Eye Forensics, LLC

Managing Member, 2009 - Present

The practice is heavily involved in the areas of litigation support, business valuation, and bankruptcy. Ms. Deskins is involved in business valuations, damage calculations, forensic accounting and marital relations, including identification of assets, separate property identification and determination of true economic income, and the determination of economic damages in individual and commercial circumstances.

Rea & Associates, Inc.

Senior Manager, 2007 - 2009

The practice was heavily involved in the areas of litigation support, business valuation, bankruptcy and mergers & acquisitions. Ms. Deskins was involved in business valuations, damage calculations, forensic accounting and marital relations, including identification of assets, separate property identification and determination of true economic income, and the determination of economic damages in individual and commercial circumstances.

Veris Consulting, LLC

Sr. Consultant, 2005 - 2006

Ms. Deskins was responsible for providing litigation support services. In providing these services, she reviewed and analyzed financial statements and audit workpapers, researched accounting authoritative literature and prepared expert reports.

Ferguson Consulting, LLC

Consultant/Partner, 2001 - 2005

Ms. Deskins was involved in business valuations and litigation support for marital dissolutions, including identification of assets and separate property identification. She was also responsible for the preparation of personal federal, state and local income tax returns.

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UnionTools, Inc.

Staff Accountant, 2000 - 2001

Ms. Deskins maintained the company's general ledger and fixed assets. This involved preparing internal financial statements, preparing balance sheet reconciliations and running month-end and year-end closing reports.

PricewaterhouseCoopers (Formerly Coopers & Lybrand)

Staff Consultant, 1998 - 2000

Ms. Deskins was involved in year 2000 compliance for a major airline. She was responsible for auditing detailed test plans, identifying system functionalities and information flow, conducting interviews with company business units and creating test scripts and cases to establish industry testing standards.

She was also responsible for evaluating the effectiveness of clients' financial processes by providing information technology evaluations, federal contracts management, financial analysis and reconciliation services for the U.S. Department of Defense and the Department of the Treasury.

Experience

Ms. Deskins has been involved in litigation support and the valuation of closely held business enterprises for purposes of marital dissolutions. Valuations have covered a wide variety of business entities and industries, including service, professional, manufacturing, retail and construction. Litigation support services have involved the valuation, tracing and division of marital assets.

Professional Affiliations

American Institute of Certified Public Accountants
Ohio Society of Certified Public Accountants
National Association of Certified Valuation Analysis
Central Ohio Chapter of Certified Fraud Examiners
Association of Certified Fraud Examiners
Collaborative Divorce Professionals
Treasurer for Collaborative Divorce Professionals
Forensic & Valuation Services Section of AICPA

Court Testimony or Deposition

Case name, number, court, and attorneys involved.

Bonnie G. Calloway v. Terrance V. Calloway, Case No. 06 DR 3198; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney Dirken D. Winkler.

Tina Newsom v. Brian Newsom, Case No. 06DR 005089, Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorney John P. Johnson, II.

Susan R. Buchanan v. Jack D. Buchanan, Case No. 07 DR 002988; Court of Common Pleas, Domestic Relations, Franklin County, Ohio; Attorneys Melissa M. Gast and Jon J. Saia.

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Christina A. Pettit v. Matthew T. Pettit, Case No. 09 DRA 00040; Court of Common Pleas, Fayette County, Ohio; Attorney Mary E. King.

Catherine B. Schram v. Douglas N. Schram, Case No. 2009 DR 00941; Court of Common Pleas, Licking County, Ohio; Attorney Dianna Anelli.

Peggy J. Casagrande v. Anthony A. Casagrande, Case No. 10DR-01-0034; Court of Common Pleas, Domestic Relations, Franklin Co., Ohio; Attorneys Barry Wolinetz and Amanda Baker.

Publications & Presentations

“Getting Married? Start Saving Financial Records Now!” Facts & Figures, Rea & Associates Inc., May 9, 2007.

“Paying or Receiving Alimony? What Constitutes Alimony?” Facts & Figures Rea & Associates, Inc., September 19, 2007.

“Overview of Forensic Services,” Rea & Associates, Inc., Sawmill Creek, October 1, 2008.

“Business Valuations,” Rea & Associates, Inc., CLE Seminar Series, November 6, 2008.

“What you Need to Know about Embezzlement & Check Fraud,” Columbus Bar Association, December 8, 2009.

“When do you Need a Forensic Accountant in a Divorce,” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 1, March 2010.

“Double Dipping – You Can’t Have Your Cake and Eat it Too!” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 2, June 2010.

“Double Dipping – You Can’t Have Your Cake and Eat it Too!” The Collaborator, Collaborative Divorce Professionals, Inc., Vol. 2, Issue 2, September 2010.

“Valuing Small Closely-Held Businesses in a Collaborative Case,” Collaborative Divorce Professionals, Inc., October 28, 2010.

“Accounting for your Practice and Accounting as you Practice,” Columbus Bar Association, November 2, 2010.

“Do you need a FULL Business Valuation?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 1, Issue 3, November 2010.

“Fraud Schemes & Reckoning: How to Plan, Organize and Manage a Fraud Investigation,” Columbus Bar Association, December 9, 2010.

“In Calculating Damages: Use Lost Revenue or Lost Profit?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 1, February 2011.

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“Divorce Law Guide From A to Z,” National Business Institute, May 24, 2011

“Business Valuator & Their Product Can Come in All Shapes and Sized” The Collaborator, Collaborative Divorce Professionals, Inc., Vol. 3, Issue 2, September 2011.

“Business Valuation Issues – If the IRS Allows Certain Business Expenses, Why Don’t They Count in Valuing a Business?” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 2, August 2011.

“What’s mine is MINE & what’s yours is MINE” Family Law Committee of the Columbus Bar Association, November 14, 2011.

“Business Valuator & Their Product Can Come in All Shapes and Sizes” The Ohio Forensic Examiner, P.D. Eye Forensics, LLC, Vol. 2, Issue 3, December 2011.