



Byron Walden, MBA, CPA, 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 (5th 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

Fishkind & Associates
Chief Financial Officer
Expert Witness

2005 to Present

Inductive Logic Systems, Inc. Vice President Chief Financial Officer	2001 - 2005
Byron Walden & Associates Owner Accounting and Tax Practice	1999 - 2001
Irvine Mechanical, Inc. Chief Operations Officer Controller	1997 - 1999
AT&T Corporation 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

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.”

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
- Wendy 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 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 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 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 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 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 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 Issued: Yes
Deposition: No
Testimony: No

April 2012 Blaker Properties, LLC v Regions Bank

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 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 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 Issued: Yes
Deposition: No
Testimony: No

February 2014 Pamela Kelley v Randall Kelley

Seventh Judicial Circuit in and for Volusia County, Florida

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 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 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

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 Issued: Yes
Deposition: No
Testimony: No

February 2016 Sandra Brown, personal rep. vs FAR Research, Inc.

18th Judicial Circuit, Brevard County, Florida Case #05-2010-CA-034174

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 – 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 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 Issued: Yes
Deposition: No
Testimony: No

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

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 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 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 Issued – Yes
Deposition – No
Testimony - No