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## 1.0 Law & Legal CLE Credit – A/V Approval - #1033453

Recording Date – February 3, 2017

Recording Availability – February 23, 2017

Meeting Location	Date	Time	Topic
King County Bar Association 1200 Fifth Avenue - Suite 700 Seattle, WA	<b>Friday, February 3, 2017</b>	12:10 PM to 1:30 PM	Common Cash Flow and Income Determination Issues in Divorce

### AGENDA

**12:10 PM** Introductions/Lunch

**12:20 PM** Presentation: ‘Common Cash Flow and Income Determination Issues in Divorce’, by Sarah Denkwalter, Brueggeman and Johnson Yeanoplos, P.C.; Theresa Sewell, Brueggeman and Johnson Yeanoplos, P.C.

**1:30 PM** Evaluations & Adjourn

### SPEAKER BIOGRAPHY:

**Sarah Denkwalter, Brueggeman and Johnson Yeanoplos, P.C.**, - Sarah Denkwalter joined Brueggeman and Johnson Yeanoplos, P.C. in September 2009. She has over ten years of valuation experience, working with privately-held companies of up to \$300 million in annual revenue for a variety of purposes. Ms. Denkwalter currently focuses primarily on business valuation and other financial issues related to divorce litigation. In addition, she conducts business valuations and provides consulting services for non-divorce related litigation, tax-related issues, potential sale/acquisition, and corporate and estate planning. She specializes in the securities and insurance industry; and has extensive experience in a number of other industries including healthcare, professional services, construction, and manufacturing.

Ms. Denkwalter received a Bachelor of Arts degree from the University of Puget Sound and completed the Certificate Program in Accounting at the University of Washington. She is a member of the Washington Society of Certified Public Accountants. She is a member of the American Institute of Certified Public Accountants (AICPA), the WSCPA Business Valuation/Litigation Committee, the AICPA Forensic and Valuation Services Section, and the Financial Consulting Group.

**Theresa Sewell, Brueggeman and Johnson Yeanoplos, P.C.** - Theresa Sewell has been a senior financial analyst with Brueggeman and Johnson Yeanoplos, P.C. for over 15 years. Theresa is a licensed CPA and is Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA). Theresa focuses on business valuation and consulting in the context of divorce and other litigation and performs business valuations for estate and gift tax purposes. She has an in-depth understanding of community and separate property issues and experience in a variety of industries, including aerospace, manufacturing, construction, healthcare and professional services including medical and dental practices.

Theresa earned her B.S. in Accounting and her Master of Professional Accountancy from Central Washington University. She is a member of the AICPA, the WSCPA, the AICPA Forensic and Valuation Services Section, and the Financial Consulting Group.