

Jim Marty, CPA/ABV, MS

Curriculum Vitae

Work address:

1714 Duchess Drive

Longmont, CO 80501

Ph. 303-651-0304 x1

Cell 303-746-0586

Email jmarty@jimmarty.com

Accreditations

CFF *Certified in Financial Forensics* credential approved August 2008

ABV *Accredited in Business Valuation* designation received February 2005

Education

1989 Masters of Science in the Taxation Program, University of Colorado, Boulder

1983 Certified Public Accountant – State of Colorado

1979 Bachelor of Business Administration, University of Massachusetts

Professional Experience

Jim has worked full time in the accounting and auditing profession since 1979. He was initially employed by the Boston office of *Alexander Grant and Company*, now known as *Grant Thornton, LLP*, a national accounting firm, and worked on audits of several manufacturers.

While working for a local CPA firm in Boston, Jim gained considerable knowledge of the administration of a CPA practice as well as practical small and medium size business accounting and tax experience.

After leaving the Boston area Jim worked as an internal auditor for a large life insurance company in Denver. He was employed there until leaving to start his own private CPA practice in early 1984.

Jim Marty and Company was founded in 1984 and served the Longmont, Colorado area. With the addition of Scott Lyle as a partner, the firm changed to *Marty and Lyle, LLC* in 1998. *Marty, Lyle and Doty, LLC* resulted from the 2000 merger with Boulder based *RG Doty and Associates*. The firm had expanded to two locations, Boulder and Longmont, Colorado, and employed a staff of 20. The firm name, *Marty, Lyle, Doty and Jones, LLC* evolved with the addition of Bill Jones as partner in 2003.

At *Marty, Lyle, Doty and Jones, LLC, (MLDJ)* Jim was in charge of the tax department doing complex tax and estate planning work for closely held businesses and high net worth individuals. In addition, Jim was responsible for preparing business valuations.

In the Spring of 2007, Jim left *MLDJ* to form *Jim Marty and Associates, LLC. (JMA)*. With a staff of 8, Jim continued to head the firm that offered full service accounting, business valuations and expert witness services.

In 2009, prior to the passage of HB 10-1284 and SB 10-109, the Colorado Medical Marijuana

Code, Jim's clients asked him to research the marijuana industry for answers regarding renting property to growers and/or dispensaries, opening a dispensary, supplying marijuana to dispensaries and many other issues facing this new industry. In November of 2009, Jim traveled to San Francisco, California to meet with attorneys and accountants involved in the Champ case and medical marijuana clients in general. Following that trip he decided to open his practice to the Marijuana Industry.

On January 1, 2015 Jim merged all his traditional (non-marijuana) clients with Brock and Company, CPAs, P.C., a 50 person CPA firm founded in 1956 in Longmont, Colorado. At that same time, Jim dissolved Jim Marty and Associates, LLC and created a new company focused exclusively on the marijuana industry called BridgeWest LLC. BridgeWest LLC performs audit and tax work for clients in the marijuana industry. Jim has become a nationally recognized speaker on marijuana tax, accounting, and banking issues. He has been on Fox Business News, CNBC and numerous other print and radio media outlets. Today Bridge West now serves more than 400 medical marijuana clients, has assisted in numerous medical marijuana IRS audits, and continues to attend meetings to support and learn about the cannabis industry and the "recreational adult use" marijuana law passed in Colorado, in November 2012. On January 01, 2017 Bridge West was acquired by Boeckermann, Graftstrom and Mayer of Minneapolis Minnesota.

Professional Conferences

- 2019 MJBizCon Annual Marijuana Business Conference & Expo November Las Vegas, NV
- 2019 NCIA-Seed to Sale February 11-12 Boston, MA
- 2018 MJBizCon Annual Marijuana Business Conference & Expo November Las Vegas, NV
- 2018 MJBizCon Annual Marijuana Business Conference & Expo May 9-12 New Orleans, LA
- 2018 MJBizCon Annual Marijuana Business Conference & Expo March Boston, MA
- 2017 MJBizCon Annual Marijuana Business Conference & Expo November 14-17 Las Vegas, NV
- 2016 Annual Marijuana Business Conference & Expo November 16-18 Las Vegas, NV
- 2016 Colorado Society of Certified Public Accountants Marijuana Business Symposium Denver, CO in August 2016
- 2016 AICPA/AAML National Conference on Divorce on May 19-20 in New Orleans, LA hosted by *AICPA American Institute of Certified Public Accountants* and *AAML American Academy of Matrimonial Lawyers*
- 2016 Ohio MMJ Task Force on March 17, Testimony to State Legislature in Columbus, Ohio
- 2015 Forensic & Valuation Services Conference on November 8-10 in Las Vegas, NV hosted by *AICPA American Institute of Certified Public Accountants*
- 2014 Forensic & Valuation Services Conference on November 9-14 in New Orleans, LA hosted by *AICPA American Institute of Certified Public Accountants*
- 2012 Forensic & Valuation Services Conference on November 11-13 in Orlando, Florida hosted by the *AICPA American Institute of Certified Public Accountants*
- 2010 National Business Valuation Conference on November 7-9 in Washington, DC hosted by the *AICPA American Institute of Certified Public Accountants*
- 2009 National Expert Witness Conference on June 25-26 in Hyannis, Cape Cod, Massachusetts hosted by SEAK.
- 2008 National Business Valuation Conference on November 10-11 in Las Vegas, Nevada hosted by

the AICPA *American Institute of Certified Public Accountants* and the ASA *American Society of Appraisers*.

- 2007 Business Valuation Symposium on June 20-23 in Denver, Colorado hosted by the *Institute of Business Appraisers*.
- 2006 Business Valuation seminars on *The Market Approach, Discounts and Premiums and The Income Approach and Cost Capital* held on August 22-23 in Denver, Colorado hosted by the *CSCPA Colorado Society of Certified Public Accountants*.
- 2005 Business Valuation Conference on November 13-15 in Las Vegas, Nevada hosted by the *AICPA American Institute of Certified Public Accountants* and the *ASA American Society of*

Expert Testimony

Jim has qualified and testified as an expert witness in the following jurisdictions:

Santa Fe, NM-November 2020

US Tax Court, CO – January 2017, February 2017

King County, WA – February 2016

El Paso County, CO District – January 2016

Judicial Arbitration Group – August 2015

Elbert County District Court – October 2014

Denver – Judicial Arbitration and Mediation September 2014

Larimer County District Court – 2014

El Paso County, CO District – April 2014

Judicial Arbitration Group – October 2013

Eagle County, CO District Court - May, 2011

US District Court – San Diego, CA – June 2009

Jefferson County – March 2009

Larimer County Court – June 2008

Boulder District Court – June 2012, May 2008, February 2006,

September 2005, December 2002

Denver District Court - July 2000

Court Cases

<u>Date</u>	<u>Firm/Attorney</u>	<u>Case</u>	<u>Engagement</u>
2021	Hymanson & Hymanson	Kenevan McConnon v. Clear River LLC	Expert Witness Testimony
2021	Diane Welch McDonald Carano	State of Nevada-NWC v. Jorge Pupo	Expert Witness Testimony
2021	State of Nevada Office of the Attorney General	Various Petitioners vs. The State of Nevada	Expert Witness Testimony
2020	Fuqua Law and Policy, P.C.	Lift Equation, LLC v. Seth Oxhandler, individually and as principal of HIGH 5 LAB SUPPLY	Expert Witness Testimony
2020	Schulmann, Hershfield and Gilden, P.A		Expert Witness Testimony
		Temescal Management Services, LLC v Temescal Wellness of Maryland, LLC et al.	Expert Witness Testimony and Business Valuation
2019	Jason Covault and Jesse Callahan	Cannabis Renaissance Group, LLC and Mohit Asnani v. Fennemore Craig, P.C. and Patrick J. Sheehan	Deposition
2017	Self Representation	Jabari v Commissioner US Tax Court	Fact Witness Testimony
2017	Thornburn Walker, LLC	Neil Feinberg & Andrea E Feinberg v Commissioner of Internal Revenue Service	Expert Witness Testimony*
2016	Williams Kastner & Gills, LLC Sherly Willert, Hunter M. Abell	Miles Alexander v James Buchanan, Aaron Barfield, & Dr. Raphael Rodriguez JAM No. 1160020800 Seattle, WA	Expert Witness Testimony
2016	Burt Feldman Grenier Sandra Burt, Esq.	Diana Perez v Paul V. Perez Case No. FN2014-090368	Expert Witness Testimony
2015	Exemplar Law, LLC	Learned J. Hand	Expert Witness

	Carlos E. Duque, Esq. Thomas Pollart & Miller LLC Dara N. Denson	v Daniel Brasov, Benjamin Hoskins, Fidelis Holdings, LLC, Fidelis Holdings Henderson, LLC, Fidelis Holdings Las Vegas, LLC 2014CV33254 Colorado Springs, CO	Testimony
2015	Davis, Graham & Stubbs, LLP Brett C. Painter, Esq.	Ronald D. Edwards v Continental Transport, Inc., JAG No. 15-0584A Denver, CO	Expert Witness Deposition and Testimony
2014	Wilenchik & Bartness Attorneys at Law Lawrence Felder, Esq.	Perpetual Healthcare, Inc. v Absolute Healthcare, Inc. CV2013-015048 Phoenix, AZ	Expert Witness Deposition
2014	The Law Office of James D. Thorburn James Thorburn	BOCC v Rohrbach 2006CV304 Elbert County District Court	Expert Witness Testimony
2014	Hoban & Feola, LLC Robert Hoban	Altitude Wellness Center Case 14588 Judicial Arbitration Group Denver	Expert Witness Testimony and Mediation
2014	Ellen Ross Law Ellen Ross	Fuchs Case 2013DR30169 Larimer County District Court	Expert Witness Testimony
2014	Hoban & Feola, LLC Laura Hayes, Esq.	Glamour Salon, Ltd Economic Damages Case 2013CV1010 El Paso County District Ct.	Expert Witness Testimony
2013	Karen Lamprey, Esq.	Marquis Flooring Svcs Calculation of Value Holsapfel v. Holsapfel Case 12-DR-2521 Denver	Expert Witness Testimony
2013	Lyons Gaddis Kahn & Hall, PC	Geoffrey Keys v. Keith Bell and Lyons Valley Park, Inc. Boulder County District Ct. Case 2011DV429, Div. 5	Expert Witness Testimony

2013	Stephan E. Uslan, Esq. & Daniel E. Olsen, Esq.	Mitchell Divorce Litigation Boulder County District Ct. Case 12-DR-957	Expert Witness Testimony
2013	Dallan Dirkmaat, Esq. The People's Law Firm	James Bent v. Colorado 7 Investment, LLC Arbitration Case 12-1473A Judicial Arbitration Group Denver	Expert Witness Testimony
2012	Warren, Carlson & Moore Thomas J Moore	Tim Zaerr v. Jacobsen Painting Boulder County District Ct. Case 2010CV2959	Expert Witness Testimony
2012	Lyons Gaddis Kahn & Hall, PC Chad Kupper	Geoffrey Keys v. Keith Bell Boulder County District Ct. Case 2011CV429	Expert Witness
2011	The Overton Law Firm Thomas J. Overton	Rudisill, Gardner and Zeman PC and John Rudisill v Gardner & Zeman, PC M Kenneth Gardner & Jay L Gardner	Expert Witness Arbitration
2011	Worrell, Durrett & Jaynes Robert Gravrell	Roaring Fork Building Specialties, Ltd. V. William Heiss, Grabill, Inc. Eagle County District Ct. Case09DV316	Expert Witness Testimony
2010	Shively, Holst & Dowling Carol J. Shively	Myers v. Myers 20th Judicial District Ct. Case09DR621	Separation & Property Settlement Mediation
2010	Law Office of Rickey Fitzsimmons Rickey Fitzsimmons Mills & Weitzenkom, PC Denise Mills	Gregory v. Hamill Denver County Case 10DR37	Expert Witness Bus Valuation Report Joint Expert
2010	Jorgensen, Motycka & Lewis, PC Todd Brownell	Long v. Koontz Weld County Case09DR1276	Expert Witness Bus Valuation Report

2009	Seltzer, Caplan McMahon & Vitek Patrick Hall	USA v. Lovin/Aronson US District Ct., CA Case07CR2016 IEG	Criminal Case Forensic Accounting Income Tax Issues
2009	Sanderson Law, PC David Sanderson	Gersper v. Gersper Jefferson County Case 07DR2886	Expert Witness Testimony
2008	Flanders, Elsberg & Dunn Scott Dunn	Saddleback Golf Club, LLC Jeff Wikre & Troy Weidner v. Vern Hamilton & Thomas O'Malley, Weld County Case 2007CV365	Forensic Accounting Rebuttal Report
2008	Rice Law Office, PC Jennifer Rice	Hein v. Hein Larimer County Ct. Case07DR1154	Expert Witness Testimony
2008	Law Office Richard P Myers Jonathan S. Robbins	Rippon V. General Parts, Inc. Teller County Court Case07CV320	Economic Damages Report
2008	St. Clair & Greschler Ira Greschler	Shumar v. Shumar Boulder County Court Case07DR1146	Expert Witness Testimony
2007	LaBuda & Associates Judy LaBuda	Sandoval v. Sandoval Boulder County Court Case06DR836	Expert Witness Testimony
2005	LaBuda & Associates Judy LaBuda	Miller v. Miller Boulder County court Case2005DR206	Expert Witness Testimony
2005	Sampson Pipis & Marsh Richard Marsh	SE Corridor Constructors v. Robley Winfrey II & Andrew Winfrey Denver District Court Case03CV8293	Expert Witness Testimony
2003	St. Clair & Greschler Ira Greschler	Dooney v. Connell Boulder County Court	Business Valuation Testimony

*Daubert Challenge to Mr. Marty's testimony, the Feinberg case is still being appealed in the Federal Tenth Circuit

Business Valuation, Financial & Industry Analysis, and Damages Quantification

In the area of business valuation, Jim holds the “*Accredited in Business Valuation*” (ABV) designation, awarded by the American Institute of Certified Public Accountants. He has provided valuation, analysis and expert witness services relating to businesses in the following industries and service areas:

Adult Use Cannabis	Funeral Homes	Photocopier Distributing
Alternative Energy	Future Personal Income	Recreational Vehicle Dealership
Alternative Medicine	Golf Courses	Recreational Adult Use Cannabis
Auto Collision Repair Shop	Hemp Extraction	Rental Real Estate
Auto Dealerships	Home Building	Residential Real Estate
Aviation	Horseback Riding Stables	Restaurants
Commercial Printing	Intellectual Property	Retail
Commission Sales	Law	Retirement Benefits
Compensation Analysis	Medical Cannabis	Retirement Planning
Compost	Medical Devices	Security Systems Designs
Concrete Contracting	Medical Practice	Software Development
CPA Firm	Modular Home Manufacturer	Structural Concrete
Credit/Collections	Nail Salon	Surveying
Dairy Farm	National Park Concessionaire	Packaging Materials
Daycare Operations	Oil and Gas	Trade Association
Durable Medical Equipment (DME)	Optometrist Practice	Trucking/Transportation
Engineering	Over the Road Trucking	Utility Trailer Dealer
Family Limited Partnerships	Packaging Materials	Veterinary Practice
Freight Forwarding	Pension Benefits	Wastewater Pumps

FASB 141-Valuation of Intangible Assets

FASB 142-Goodwill Impairment

Presentations:

Type	Date/Location	Event/Sponsor	Title/Topic
Presenter	11/20 Online	The Trep School	Starting a Cannabis Business
Presenter	11/20 Online	NCIA	Cannabis Business Cyber Summit
Guest Speaker	8/20 Denver, CO	COCPA	Marijuana Business Symposium
Guest Speaker	10/19 Denver, CO	CBD Mountain Expo	Financial Risk Associate with CBD Businesses
Guest Speaker	08/19 Denver, CO	COCPA	Marijuana Business Symposium
Speaker/Organizer	8/19 Englewood, CO	Colorado Society of CPAs	Cannabis Industry Updates
Webinar	8/19 Online	Wurk	Navigating Rapid Growth
	6/19 New Orleans, LA		
Attendee	LA	MJ BizConNEXT	Hemp Industry Daily Conference
Attendee	5/19 Washington D.C.	NCIA's Lobby Days	9th Annual Conference
	5/19 New York City, NY		
Speaker	NY	MGI Conference	North America Annual Conference
Attendee	5/19 Denver, CO	The Hemp Biz Conference	Marijuana Business Symposium
Attendee	3/19 Denver, CO	Northern Colorado Hemp Conference	Hemp Exposition
Presenter	2/19 Boston, MA	Bridge West	What is Your Cannabis Business Worth?
	1/19 Oklahoma City, OK		Leading the Way in legalized Cannabis and Hemp Accounting
Presenter	OK	Bridge West	Accounting
Webinar	1/19 Online	Bridge West	Business Valuation
Media	11/18 Las Vegas, NV	MJBizCon-Podcast Guardian Owl	Cash Flow Considerations for Investors
Guest Speaker	10/18 Lakewood, CO	NACVA State Chapter Foundation	Valuation Issues for a Marijuana Business
	10/20 Rhode Island Cannabis Convention		
Guest Speaker	10/18 Providence, RI	Convention	Cannabis Taxation
Webinar	8/18 Online	Wurk	Deducting Labor 280E
Guest Speaker	8/18 Denver	COCPA	Marijuana Business Symposium
Guest Speaker	6/18 Detroit, MI	06/1-06/2 CannaCon	Cannabis Taxation
Webinar	1/18 Online	Wurk	Cannabis Accounting 101
Guest Speaker	11/17 Las Vegas	Las Vegas Medical Marijuana Assoc	
Guest Speaker	10/17 Boston MA	CWCBEXPO	Marijuana: Value Drivers and Valuation Issues to Know
Guest Speaker	9/17 CO Springs	NBI	Colorado Marijuana Taxation/ Ethics
Guest Speaker	8/17 Denver, CO	COCPA	Marijuana Business Symposium
Guest Speaker	6/17 Quincy, MA	Vincente Sederberg Law Firm	2017 Cannabis Tax and Valuation update
Guest Speaker	6/17 Pittsburgh, PA	AGN N American Regional Meeting	2017 Cannabis Tax and Valuation update
Guest Speaker	6/17 New York, NY	CWCBEXPO	2017 Cannabis Tax and Valuation update
Guest Speaker	11/16 Las Vegas, NV	Marijuana Business Conference	Medical Marijuana Group Panel Issues
Presenter	11/16 St Paul, MN	Boeckermann, Graftrom & Mayer	Medical Marijuana Update
	04/16 Barcelona, Spain		
Guest Speaker	Spain	SCN Intl Conference	Business Valuation for Intl Business
Guest speaker	8/15 Denver, CO	COCPA	Marijuana Business Symposium
	5/20 New Orleans, LA		
Presenter	LA	AICPA/AAML	Divorce & Valuation for Cannabis Owners
Guest Speaker			Due Diligence in mergers and acquisitions
Testimony	3/17 Columbus, OH	Ohio MMJ Task Force	Testimony to State Legislature
Guest Speaker	10/16 Denver, CO	NBI	Colorado Marijuana Taxation/ Ethics
Guest Speaker	8/16 Denver, CO	COCPA	Marijuana Business Symposium
Presenter	2/16 Las Vegas, NV	Cannabis Industry Group	Marijuana Tax Issues
Instructor	12/15 Longmont, CO	Alaska Cannabis Institute	IRS Chief Counsel Memo IRC 280e
Presenter	12/15 Denver, CO	Bloomberg BNA-Tax and Acct Cntr	Marijuana In Colorado: Tax, Legal & Accounting Considerations
Instructor	11/15 Las Vegas, NV	AICPA Forensic & Valuation Conf	Valuation Issues for a Marijuana Business
Guest Speaker	11/15 Denver, CO	Colorado Bar Association CLE	The Colorado Marijuana Industry - Legal and Accounting Advice & Compliance
Presenter	9/15 New York, NY	NCIA	Managing Large Cash Based Businesses
Presenter	9/15 New York, NY	NCIA	Mergers & Acquisitions
Presenter	8/15 Longmont, CO	Nat'l Business Inst Teleconference	Taxation of Marijuana
Presenter	6/15 New York, NY	Cannabis World Congress &	Cannabis Business Accounting and

Guest Speaker	5/15	Denver, CO	Business Exposition National Business Institute	Bookkeeping Best Practices Medical Marijuana Business Taxation: Strategies to Overcome Current Problems
Instructor	4/15	Salem, OR	Oregon Cannabis Summit 2015	Law & Finance
Guest Speaker	4/15	Denver, CO	Marijuana Investor Summit	Finance & Accounting 280 E
Guest Speaker	1/15	San Diego, CA	Cannabis Tax & Law Symposium	Taxes & Accounting
Instructor	11/14	Denver, CO	Colorado /WY State Chapter Mtg	Calc v. Conclusion of Value in Litigation Engagements
Guest Speaker	11/14	Las Vegas, NV	Marijuana Business Conference	Banking Issues
Instructor	11/14	Florida	ACAMS & ACFE So FL Chapter	AML/Fraud Conf
Guest Speaker	10/14	New York	International Cannabis Assoc	Marijuana Taxation
Guest Speaker	6/14	Las Vegas, NV	International Cannabis Assoc	Marijuana Taxation
Guest Speaker	5/14	Charleston, SC	AICPA- Small Firm Peer Group	Ethics
Guest Speaker	4/14	Boston/Chicago	Cannabis Industry Seminar	Financial Management
Guest Speaker	2/14	Hong Kong	SCN Int'l Conference	Business Valuation Exit Strategies
Instructor	9/13	Boulder, CO	CSCPAs - CPE	CPA's working in Marijuana Industry
Instructor	8/13	Co Springs, CO	CSCPAs - CPE	CPA's working in Marijuana Industry
Instructor	7/13	Loveland, CO	CSCPAs - CPE	CPA's working in Marijuana Industry
Instructor	7/13	Las Vegas, NV	AICPA	Public Policy Pre-Session at Interchange
Guest Speaker	7/13	Denver, CO	Colorado Bar Assoc.	The Business of Marijuana
Guest Speaker	11/12	Denver, CO	National Marijuana	Tax Court Cases, IRC 280E
Instructor	6/12	Denver, CO	CSCPAs - Faculty Conf.	Recent Tax Developments
Instructor	4/12	Denver, CO	CSCPAs - CPE	Recent Tax Developments
Instructor	12/11	Denver, CO	CSCPAs - CPE	End of Year Acctg & Tax Update
Presenter	11/11	Denver, CO	AICPA - Small Firm Network	CPA Firm Transition Issues
Guest Speaker	6/11	San Fran, CA	Marijuana Conference	Income Tax Laws - Medical Marijuana
Guest Speaker	4/10	Vienna, Austria	Annual Mtg Int'l Freight Forwarders	Bus Valuation for Int'l Businesses
Presenter	2/10	Denver, CO	CLE For Colorado Bar Assoc.	Income Tax Issues - Medical Marijuana
Presenter	7/09	Longmont, CO	Experts Unplugged -Radio Show	Bus Valuation for Small Bus Owners
Instructor	6/09	Denver, CO	AICPA - Small Firm Network	Delegation Skills
Instructor	6/09	Chicago, IL	AICPA - Small Firm Network	Security - Electronic Data
Instructor	5/09	CU Boulder, CO	Graduate Level Accounting	Financial Analysis & Valuation
Instructor	5/08	Boulder, CO	CSCPAs - May Meeting	Smt on Standards - Valuation Services
Instructor	5/08	Grand Bahama	AICPA - Small Firm Meeting	CPA Firm Mergers & Acquisitions
Guest Speaker	9/05	Milan, Italy	Annual Mtg Int'l Freight Forwarders	Understanding Financial Statements

Miscellaneous

Jan. 2020- Successfully challenged an economic damages report, done by a prominent and well known valuation firm which resulted in a settlement offer that was millions of dollars lower than that originally sought by the opposing party to the case.

March 2019- Rated #1 CPA for Cannabis Business Valuation by Jordan Zoot as reported by Cannabis Law Report

Jan. 2015- Testified before the Ohio legislature on tax and banking issues

Aug. 2015 - Assisted in the formulation of medical marijuana regulations for the state of Maryland as they relate to financial statement reporting

Publications

2018 Issued several cannabis tax and accounting Blogs-Refer to Bridge West website
<https://bridgewestcpas.com/>

2017 January 2017 Marijuana Business Magazine

- 2016

 - Accounting Services for Marijuana Businesses : Data, trends and challenges

November, 2016 issue *Marijuana Venture* –Business Valuations: Normal as Apple Pie?
 What it’s Worth: Value and Business Challenges in the Budding Cannabis Industry, A BVR Special Report
 Contributor

 - Professional Ethics for Those Servicing the (Illegal) Marijuana Industry,
 - Valuing a Cannabis-Related Business: Normal as Apple Pie?
 - Questions on Valuation and Marijuana Businesses: Replies from experts in the Field
 - Best Practices for a Marijuana Business’s Books and Records
- 2015

Co-Author of Article in *Bloomberg BNA* dated August 24, 2015, *State Tax Portfolio Treatise*
 (reprinted in September/October 2015 by the Colorado Society of CPA’s)

 - The Colorado Tax Environment for Legal Marijuana
- 2015

Article in *Bloomberg BNA*, *Tax Management Multistate Tax Report*

 - The Colorado Tax Environment for Legal Marijuana
- 2015

Article in March/April 2015 *Colorado Society of CPAs News Account*

 - Ethics Issues for CPAs Working in the Marijuana Industry
- 2015

Chapter 4 in *Medico legal Aspects of Marijuana, Colorado Edition*

 - Banking and Taxation for the Marijuana Industry
- 2014

Article/Interview Printed Interview with CNBC – Jane Wells

 - Accountants exhale after IRS takes stand on pot
- 2014

Article in Volume 1 issue 1 in *Cannabis Enterprise Magazine*

 - Why the Marijuana Industry Doesn’t Have Banking Access
- 2011

Editorial in the May 21st *Longmont Times-Call*

 - A case for keeping medical marijuana centers
- 2007

Article in Volume 25 issue 27 January in *The Boulder County Business Report*

 - Baby-Boomer Entrepreneurs Need Exit Strategy
- 2004-05

Author of monthly articles that have been published in the *Longmont Daily Times Call* newspaper
 Each article has dealt with tax, accounting or business valuation issues

 - Taxpayer Benefit with Changes to Sale or Exchanges of Personal Residence Rules
 - Who Needs to File a Tax Return Anyway?
 - Now is the Time to Increase the Value of Your Business
 - Which Parents can Claim the Children as Dependents when the Parents are Divorced?
 - What is the Earned Income Credit and Who Qualifies to get it?
 - New Overtime Rules Start this Month
 - Year End Tax Planning and the New Tax Laws
 - Year End Tax Savings Strategies and Other Tax Changes for 2005
 - So You Want to Start Your Own Business?
 - Having a Plan is the First Step When Planning Your Financial Future
 - Who Wants to Retire a Millionaire?
 - What is the Alternative Minimum Tax?

Media

- 3/31/19 Quoted by CFN Media Group “One of the amazing things we are seeing at this conference is the versatility of this plant – thousands of different products can be made out of hemp,” the CPA remarked. “There’s a guy here with building materials and insulation, you have all the extracted products, a lot of people swear by CBD for pain relief – the sky’s the limit.”
- 3/22/19 Quoted in MG Cannabis News “Whether cannabis is taxed based on weight or THC concentration is not as important as the rates,” Jim Marty, CPA, CVA, and CEO of [Bridge West](#), an accounting firm that focuses solely on the cannabis industry told mg. “If taxes are too high, customers may decide to turn to the black market and it undermines the regulated system.”
- 2/18/19 Podcast with Guardian Owl
“Cannabis Tax With Jim Marty”
- 2/8/19 Podcast with Calvin Shannon CPA, Principal at Boeckermann Grafstrom and Mayer
“Things to Know When Raising Cannabis Capital. Pt 1”
- 1/30/19 Webinar with Calvin Shannon CPA, Principal at Boeckermann Grafstrom and Mayer
Topic: “What is your Cannabis Business worth and why should you care?”
- 1/25/18 Webinar with Wurk
Topic: Cannabis Accounting 101
- 9/23/18 Podcast with MJBulls- Dan Humiston
- 8/29/18 Webinar with Wurk
Topic: Deducting Labor with 280E
- 11/14/18 Podcast with Guardian Owl
Topic: Cash Flow Considerations for Investors
- 10/1/15 Interview with Accounting Today – Tamika Cody
Topic: A Colorado CPA finds success serving the growing marijuana industry

- 4/20/15 Interview with CNBC – Dina Gusovsky
Topic: America’s first cannabis-only accounting firm
- 1/21/15 Interview with CNBC – Jane Wells
Topic: Growing and selling marijuana may be illegal federally, but you still have to pay the tax man
- 2/25/13 Nationally broadcasted interview on MONEY with Melissa Francis, FOX Business
Topic: Taxation of Marijuana businesses
- 2/25/13 Quoted in article by Steve Hargreaves, CNN Money
Topic: Medical Marijuana Tax Laws
- 7/09 Radio Show KRCN AM1060 “Experts Unplugged”
Topic: Business Valuation for Small Business Owners