

## **JORDAN S. COLOHAN**

Mr. Colohan is a Manager with Rocky Mountain Advisory, LLC. He primarily works in business valuation, economic damage calculations, and investigative accounting. He also has experience in bankruptcy and receivership work. Mr. Colohan is a Certified Public Accountant, is Accredited in Business Valuation, and is a Certified Fraud Examiner.

### ***Employment History***

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December 2015 to present      Rocky Mountain Advisory  
Salt Lake City, UT

August 2015 to November 2015      State of Utah Department of Human Services  
Salt Lake City, Utah  
Financial Analyst

### ***Education***

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University of Utah, Salt Lake City, Utah  
Master of Accounting, 2017

Weber State University, Ogden, Utah  
BS in Accounting, 2016  
*Magna Cum Laude*

### ***Professional Certifications***

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Certified Public Accountant – Licensed in Utah  
Accredited in Business Valuation  
Certified Fraud Examiner

### ***Professional Memberships***

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American Institute of Certified Public Accountants  
Utah Association of Certified Public Accountants  
Association of Certified Fraud Examiners

### ***Languages***

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Speaks, reads, and writes Spanish fluently

### ***Professional Experience***

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#### ***Economic Damages and Lost Profits***

Prepared expert analysis and reports in numerous litigation matters and provide expert testimony involving lost profits, unjust enrichment, and other measures of economic damages. Experience includes calculating various forms of economic damages as well as preparing rebuttals of opposing expert reports. Experience in numerous types of cases, including: patent infringement, copyright infringement, trademark infringement, false advertising, defamation, and others. Calculated economic damages for parties involved in various types of industries, including recreational ice structure attractions, arts and crafts, fabricated steel manufacturing, and auto diagnostics, among others.

Prepared expert reports and analysis in a variety of personal injury and wrongful termination cases. Performed rebuttal analyses of numerous opposing expert reports regarding the same. Prepared numerous calculations and analyses of future income, mitigating earnings, medical costs incurred, and expected future costs. Prepared expert reports related to the same.

Performed an analysis of unjust enrichment claims in a dispute involving municipalities. Assisted in the preparation of an expert report expressing rebuttal opinions of the opposing party's unjust enrichment claims.

Examined the employment contracts of executive officers of a software company in response to allegations of employment contract breaches. Analyzed and benchmarked executive compensation of various guideline public companies and calculated economic damages.

Assisted in the rebuttal of an opposing party's alimony damage calculations. Analyzed financial records of both parties to calculate business profits and calculated annual personal expenses necessary in the alimony calculation.

#### ***Business Valuation***

Prepared expert reports and provided expert testimony related to business valuation in partnership disputes, divorce, and other matters.

Prepared business valuations and performed valuation consulting services for numerous companies in various types of industries, including: industrial machinery, ski resorts, metal manufacturing, restaurants, coffee brewing, cable television, telecommunications, airborne radar systems, ammunition manufacturing, rental properties, boat rentals, roofing, landscaping, law firms, and others.

Experience in valuation engagements and calculation engagements, including the valuation of controlling and non-controlling interests.

#### ***Fraud Investigations /***

Conducted a fraud investigation based on allegations of embezzlement of a marital business, prepared expert report, and rendered expert testimony at trial.

***Investigative  
Accounting***

Assisted in the investigation of embezzlement of government agency funds by a former employee. Traced funds inappropriately transferred from governmental accounts to unapproved vendors and accounts. Assisted in the identification of internal control deficiencies. Provided consulting services to agency staff for identifying methods and procedures to locate additional embezzled funds.

Investigated and traced funds in various divorce matters for the division of marital assets. Analyzed bank statements and other financial records to determine monthly income and expenses for a number of divorce proceedings. Assisted in drafting reports related to the same.

Analyzed financial data of a family trucking partnership in dispute. Investigated the financial conduct of executive officers in response to alleged misappropriation of company funds and embezzlements, traced business and personal cash transactions, and prepared exhibits intended to be used at mediation.

Investigated transactions relating to allegations of securities fraud, theft, and other misappropriations of various financial advisory firms. Performed cash flow analyses, reviewed investor deposits and withdrawals, calculated investment losses, and prepared demonstrative exhibits intended to be used at trial.

Analyzed the accounting of a construction project between contractor and subcontractor. Reviewed daily labor reports, invoices, ledgers, and other related documents and performed analyses to determine the validity of expenses recorded by the subcontractor. Identified possible discrepancies and assisted in the preparation of a written report of findings.

Analyzed accounting records of a company engaged in a Ponzi scheme. Reviewed documents related to various properties owned by the company to assist counsel in the preparation of court motions.

***Bankruptcy and  
Receiverships***

Provided turnaround consulting services to an oil and gas trucking company. Assisted in the negotiation with creditors by preparing forecasts and payment terms. Assisted the company CFO in meeting vendor obligations as well as creditor payment plans.

Assisted in the workout of a large video streaming company. Analyzed the debtor's financial statements and forecasts to determine its financial health. Performed liquidation analyses. Also analyzed specific revenue streams and litigation costs to determine the company's long-term financial position.

Performed liquidation analyses for various troubled companies and companies in bankruptcy.

Prepared quarterly distributions for various bankruptcies and receiverships and worked closely with the trustees to meet claimant obligations.

***Publications***

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None

***Expert Testimony***

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**Diane Sahleen v. Bradley Sahleen**

Utah State Court, Third Judicial District Court,

Salt Lake County

Case No. 214900406

Trial

Date: March 28, 2024

**Utah Behavior Services, Inc., et al. v. Redbee, Inc., et al.**

American Arbitration Association

Case No. 01-23-0000-4457

Arbitration

Date: May 7, 2024

**Tanya Hovey v. Chet Hovey**

Utah State Court, Second Judicial District Court,

Davis County

Case No. 234700515

Trial

February 6, 2025

**Hark'N Technologies, Inc. v. Orange Whip Fitness X, LLC, et al.**

United States District Court, District of Utah,

Northern Division

Case No. 1:21-CV-00054-CMR

Trial

Date: April 24, 2025

***References***

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Available upon request

**Contact Jordan Colohan at:**

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