Steven J. Hazel

Senior Managing Director Forensic & Litigation Consulting

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Education

B.S., University of Denver

Certifications

Certified Public Accountant Certified in Financial Forensics Certified Global Management Accountant Accredited in Business Valuation Accredited Senior Appraiser Certified Valuation Analyst Certified Management Consultant

Professional Affiliations

American Society of Appraisers American Society of CPA's Institute of Management Accountants National Association of CVA's

Industries

Aerospace & Defense Banking and Financial Services Construction, Engineering and Real Estate Environmental Extraction–Oil & Gas/Mining Healthcare & Pharmaceuticals Professional Services Technology & Telecommunications Variety of Other Industries With 35 years of experience, Mr. Hazel has combined his tax, accounting, business management, and finance backgrounds to provide tax analysis in compliance, research and planning purposes, quantify damages and value assets/businesses in a variety of circumstances, from adversarial proceedings, to mergers and acquisitions, and for financial reporting and tax purposes. While he is involved in cases in the U.S. and internationally, he spends most of his time in Los Angeles, New York and Denver.

Mr. Hazel has served as an expert witness in the State and Federal Courts, arbitrations and administrative hearings on behalf of defendants and plaintiffs. He has been retained by national, regional and boutique law firms on a variety of cases, including those involving lost profits, valuation, lost opportunities, fraud investigations, accounting and tax related matters.

Working in diverse industries, Mr. Hazel relies on business acumen and judgment derived from over three decades as a forensic accountant. His tax administration and tax shelter background provide insight into transactions, statutes and rates, as well as the planning, compliance, research and implementation. Mr. Hazel's background in public accounting, including tax and auditing, affords him added insight into how valuations and financial analysis documents and concepts are used and challenged. Coupled with his entrepreneurial history as a part-owner of both established companies and start-ups himself, including tax firms, Mr. Hazel knows how business works.

Representative testimony experience includes extensive foreign tax and trust administration, planning, research and compliance related engagements. Mr. Hazel has substantial experience in tax compliance, research and planning, prohibited transactions, tax shelters, foreign aspects, investment and trust-related matters. Special purpose entities, alter ego and veil piercing matters are a large part of his practice.

2015—Present	FTI Consulting, Los Angeles, California
20042015	RGL Forensics, Denver, Colorado
2001—2004	Brockmann Armour and Lehman Butterwick, Denver, Colorado
1999—2000	CBIZ-SKB, Englewood, Colorado
1990—1999	Classick Hazel, P.C. and Classick Financial, Lakewood, Colorado

