

# James Frederick Brenner CPA/ABV, CGMA

(Licensed in Texas and Florida)

## Curriculum Vitae

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### Professional Experience

July 2010 to date

#### **Managing Member – Brenner & Elsea-Mandojana, LLC**

*Brenner & Elsea-Mandojana, LLC, founded by Mr. Brenner and Christine Elsea-Mandojana, is a Texas CPA firm specializing in international tax matters, personal financial planning, accounting and financial reporting, business valuations, litigation support including economic damages and lost profits analysis, acquisition and divestiture consulting, attestations, general advisory services including business start-up and fund raising (see [www.globaltaxconsult.com](http://www.globaltaxconsult.com))*

July 2009 to July 2010

#### **Managing Partner – R3 Accounting LLC**

*R3 Accounting is a small Florida CPA firm (see [www.r3accounting.com](http://www.r3accounting.com)). Mr. Brenner's practice specialized in SEC compliance, specific accounting matters, general business consulting, acquisitions and divestitures including business valuations, and tax return preparation.*

June 2006 to June 2009

#### **Vice President and Chief Financial Officer - Kinder Morgan Energy Partners, L.P. – Terminals Division**

*Kinder Morgan, Inc. (NYSE: KMI) is one of the world's largest pipeline and terminaling companies with 2009 revenues of \$7 billion. The Terminals Division owns, participates in or manages hundreds of bulk liquid and material handling terminals served by marine vessel, pipeline, railroad and truck transshipment modes (see [www.kindermorgan.com](http://www.kindermorgan.com)).*

- Led or participated in various acquisition and divestiture projects
- Led or participated in expansion capital and maintenance capital projects, including analysis, review, approval and recommendation roles; implemented post-completion review process
- Led or participated in various financial, accounting, tax, risk management, claims administration, personnel administration and internal auditing functions
- Led or participated in weekly, monthly, quarterly and annual reviews, analysis and presentations of financial performance including development of budgets and forecasts
- Led or participated on committees to develop terminal operations and accounting software, and other information technology projects
- Supervised operations at several portfolio companies, including River Consulting, a 180 person engineering services company (see [www.riverconsulting.com](http://www.riverconsulting.com))

Sept. 2005 to June 2006

**Independent Consultant**

*Through Masacha Investments, LLC, provided financial, accounting and investment advisory services to several privately owned businesses including Cliff Berry, Inc. Represented one buyer and several sellers with various acquisition and divestiture analysis – closed one transaction; entity used for angel and venture capital investments*

May 2003 to Sept. 2005

**Vice President and Chief Financial Officer – Cliff Berry, Inc. (CBI)**

*CBI is a growing, family-owned business providing environmental, oil and water gathering and recycling, emergency response and other services in Florida. 2004 revenues of \$25 million (see [www.cliffberryinc.com](http://www.cliffberryinc.com))*

- Ultimate responsibility for finance, treasury, planning, risk management, information technology, tax and accounting functions
- Coordinated expansion to new locations, internal growth projects and acquisitions; negotiated significant asset purchases and dispositions, instituted modeling procedures, managed team of outside advisers and internal managers
- Closed many bank financings to fund construction projects, significant asset acquisitions and working capital needs
- Cleaned-up financial reporting and instituted many internal accounting controls and job profitability analysis
- Led team to research, purchase, modify and install new operating and billing software
- Revamped credit, invoicing and collection policies and procedures reducing past due accounts receivable by approximately \$2.0 million or 40%
- Contributed to daily oversight of marketing and operating activities
- Coordinated various legal teams
- Managed estate planning function for family members and retirement programs for employees

1992 to Jan. 2003

**Vice President and Chief Financial Officer – Statia Terminals Group N.V.**

*Statia provides independent liquid terminaling, transshipment and logistical services primarily to the petroleum industry (formerly NASDAQ: STNV). 2002 revenues in excess of \$200 million, assets currently owned by NuStar Energy, L.P.*

- Ultimate responsibility for finance, investor relations, treasury, planning, tax and accounting functions
- Assisted with responsibility for human resources, risk management and information technology functions
- Served the Board of Directors, the Audit Committee of the Board, stakeholders, operations, marketing, and most importantly, the CEO
- Primary point of contact for commercial and investment banks, analysts and rating agencies, internal and external auditors, tax preparers and advisers, insurance agents and adjusters, consultants, etc.
- Led or participated in many multi-million dollar financing deals including two IPO's and one management led LBO
- Negotiated various tax, access and license agreements with various governments and government agencies
- Coordinated virtually all reporting and related controls including SEC and other public reporting, management information flow, Board communications, governmental filings, etc.
- Initiated compliance with the Sarbanes-Oxley Act including establishment of enhanced internal control systems to enable reporting and certificate preparation

- Managed numerous special projects and process changes including large claims, significant litigation, internal software development and ERP system implementation, acquisitions and divestitures, business procedural changes, accounting system improvements, etc.
- Developed or purchased, implemented and managed various employee benefit plans including IRC Section 401(k) Plan, IRC Section 125 Plan, compensation and bonus plans, non-qualified retirement plans, ERISA Plans, and other health and welfare plans
- Most recently supervised approximately 32 persons directly or indirectly at three primary locations, previously managed HR, RM and IT departments
- Hired as Controller in December 1992 and promoted to CFO in June 1993

1991 to 1992

**Chief Financial Officer – Margo Nursery Farms, Inc.**

*At the time, Margo, a publicly traded company, grew hundreds of varieties of tropical plants and trees from four international locations, and marketed and distributed foliage throughout the U.S., Canada, Europe and the Caribbean. 1992 revenues in excess of \$25 million*

- Responsible for internal controls, corporate policies and accounting efficiency
- Coordinated four accounting departments in four countries – 14 persons
- Performed human resources and data processing functions
- Produced SEC, various financial reports and other governmental filings
- Managed large claims and litigation(including lost profits and damages analysis)
- Oversaw tax planning and compliance
- Prepared strategic plan and annual budget

1986 to 1990

**Treasurer – Latin American Agribusiness Development Corporation, S.A.**

*LAAD provides financing to, and invests in, agricultural enterprises throughout Latin America, 1989 revenues in excess of \$10 million*

- Responsible for management and operations of equity portfolio of companies
- Performed daily treasury functions including sourcing of funds from governmental agencies and banks, cash flow planning, coordination of disbursements, short and long-term investing, collection of principal and interest, foreign exchange, letters of credit, etc.
- Prepared annual budgets, financing documents and financial reports for LAAD and portfolio companies
- Administered pension and deferred compensation plans

1982 to 1986

**Senior Accountant – Price Waterhouse**

*Price Waterhouse was, and continues to be after merging with Coopers & Lybrand, one of the world's largest independent accounting firms providing audit, tax and other services*

- Supervisory responsibility for audits, reviews, compilations, tax filings, computer system consulting and general business consulting in the Comprehensive Professional Services department
- Practiced focused on the financial services, real estate, hospitality and entertainment industries

**Education**

- Bachelor of Science in Accounting (1981), University of Florida, Gainesville, Florida
- Numerous continuing professional education courses and certifications

## Personal Information

- Private Investor – Masacha Investments, LLC
- Certified Public Accountant, States of Florida and Texas
- Accredited in Business Valuations by the AICPA
- Member of the American Institute of Certified Public Accountants
  - Tax Section
  - Forensic and Valuation Services Section
- Chartered Global Management Accountant
- Internal Revenue Service - Certified Acceptance Agent
- Member – International Tax Forum (Houston)
- QuickBooks ProAdvisor, since 2009 (see ProAdvisor website)
- Proficient with Microsoft Word, Excel, PowerPoint, Outlook and other software programs
- Raised and worked in Latin America and the Caribbean; Fluent in Spanish
- Sports enthusiast
- Recreational Scuba Diver – formerly certified scuba diving instructor by the Professional Association of Diving Instructors
- Participate in various charitable, religious and recreational activities
  - Currently Treasurer – Humble Area Assisted Ministries  
<http://haaministries.org/>
  - 2009 to 2015 Treasurer – Boy Scouts of America, Troop 1377  
<http://kingwood1377.mytroop.us/>
  - 2009 to 2015 Treasurer - Deer Ridge Estates Property Owners Association
- Married – wife (Mary), daughter (Sara) and son (Charlie)

Litigation and business valuation projects list available upon request.  
Updated as of January 2019