

**Part 2B of Form ADV: Brochure Supplement**

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February 2, 2015

This brochure supplement provides information about Deniz M. Kiral, CPA that supplements the Eagle Harbor Asset Management, Inc brochure. You should have received a copy of that brochure. Please contact Andrew P. Loechl, CFA at (206) 224-4102 if you did not receive Eagle Harbor Asset Management, Inc.'s brochure or if you have any questions about the contents of this supplement.

Additional information about Deniz M. Kiral is available on the SEC's website at [www.adviserinfo.sec.gov](http://www.adviserinfo.sec.gov).

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## **Item 2 Educational Background and Business Experience**

Deniz M. Kiral, CPA

Born July 24, 1966

### **EDUCATION**

University of Illinois, Urbana Champaign, Illinois: M.S. – Finance, 1997

Miami University, Oxford, Ohio: M.A. – Taxation 1991

The Ohio State University, Columbus, Ohio: B.A. - Accounting, 1987

### **BUSINESS BACKGROUND**

January 2015 - present

**Eagle Harbor Asset Management**, Seattle, WA

Partner; Investment Advisor Representative

January 2008 – Present

**Turquoise Financial**, Bellevue, WA

President

2007-2008

**Ernst and Young**, Seattle, WA

International Tax Services

2002-2005

**International Tax Advisors**, Chicago, IL

Tax Analyst

2000-2001

**Pricewaterhouse Coopers**, Chicago, IL

Economic Analysis and Transfer Pricing

### **PROFESSIONAL ASSOCIATIONS**

1991: Certified Public Accountant, Washington Registration, 2010

### Item 3 Disciplinary Information

Deniz M. Kiral, CPA has had no legal or disciplinary history or events as described in A, B, C, and D below.

A. A criminal or civil action in a domestic, foreign or military court of competent jurisdiction in which the *supervised person* 1. was convicted of, or pled guilty or nolo contendere ("no contest") to (a) any *felony*; (b) a *misdemeanor* that *involved* investments or an *investment-related* business, fraud, false statements or omissions, wrongful taking of property, bribery, perjury, forgery, counterfeiting, or extortion; or (c) a conspiracy to commit any of these offenses; 2. is the named subject of a pending criminal *proceeding* that involves an *investment-related* business, fraud, false statements or omissions, wrongful taking of property, bribery, perjury, forgery, counterfeiting, extortion, or a conspiracy to commit any of these offenses; 3. was *found* to have been *involved* in a violation of an *investment-related* statute or regulation; or 4. was the subject of any *order*, judgment, or decree permanently or temporarily enjoining, or otherwise limiting, the *supervised person* from engaging in any *investment-related* activity, or from violating any *investment-related* statute, rule, or *order*.

B. An administrative *proceeding* before the SEC, any other federal regulatory agency, any state regulatory agency, or any *foreign financial regulatory authority* in which the *supervised person* 1. was *found* to have caused an *investment-related* business to lose its authorization to do business; or 2. was *found* to have been *involved* in a violation of an *investment-related* statute or regulation and was the subject of an *order* by the agency or authority (a) denying, suspending, or revoking the authorization of the *supervised person* to act in an *investment-related* business; (b) barring or suspending the *supervised person's* association with an *investment-related* business; (c) otherwise significantly limiting the *supervised person's investment-related* activities; or (d) imposing a civil money penalty of more than \$2,500 on the *supervised person*.

C. A *self-regulatory organization (SRO) proceeding* in which the *supervised person* 1. was *found* to have caused an *investment-related* business to lose its authorization to do business; or 2. was *found* to have been *involved* in a violation of the *SRO's* rules and was: (i) barred or suspended from membership or from association with other members, or was expelled from membership; (ii) otherwise significantly limited from *investment-related* activities; or (iii) fined more than \$2,500.

D. Any other *proceeding* in which a professional attainment, designation, or license of the *supervised person* was revoked or suspended because of a violation of rules relating to professional conduct. If the *supervised person* resigned (or otherwise relinquished his attainment, designation, or license) in anticipation of such a *proceeding* (and the adviser knows, or should have known, of such resignation or relinquishment), disclose the event.

#### Item 4 Other Business Activities

A. Investment Related Business

None

B. Any Other Business or Occupation

As part of Turquoise Financial, Deniz M. Kiral is a Certified Public Accountant, registered in Washington, who is also providing tax, international tax and valuation services for clients. Approximately, 60% of his time is dedicated to these areas. To qualify as a CPA, 150 credit hours in accounting are required along with 2 years of public accounting experience, or 3 years in industry. The ongoing maintenance of the license requires 40 hours per year of continuing professional education in accounting or accounting related activities.

#### Item 5 Additional Compensation

Deniz M. Kiral charges hourly fees for accounting work at Turquoise Financial, but derives no additional advisory services compensation outside of client fees at Eagle Harbor Asset Management, Inc.

#### Item 6 Supervision

Deniz M. Kiral is required to follow and abide by the compliance and policy procedures of Eagle Harbor Asset Management, Inc. as stipulated by law and the SEC.

#### Item 7 Arbitration and Other Claims

A. In addition to the events listed in Item 3, Deniz M. Kiral has **not** been *involved* in any of the following events listed below:

1. An award or otherwise being *found* liable in an arbitration claim alleging damages in excess of \$2,500, *involving* any of the following:

- (a) an investment or an *investment-related* business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

2. An award or otherwise being *found* liable in a civil, *self-regulatory organization*, or administrative *proceeding involving* any of the following:

- (a) an investment or an *investment-related* business or activity;
- (b) fraud, false statement(s), or omissions;
- (c) theft, embezzlement, or other wrongful taking of property;
- (d) bribery, forgery, counterfeiting, or extortion; or
- (e) dishonest, unfair, or unethical practices.

B. Deniz M. Kiral has not been a subject in a bankruptcy petition