

Gregory T. Reagan, CPA/CFF/ABV, CFE, CVA

Managing Director – Reagan FVL, LLC

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205 Regency Executive Park Drive,
Suite 110

Charlotte, NC 28217

Providing services throughout
the Southeastern United States

CERTIFICATIONS

Certified Public Accountant,

- Alabama Lic. #3163 (1984)

- North Carolina Lic. #40336 (2015)

- South Carolina Lic. #9735 (2018)

Certified Fraud Examiner

CFE (1993)

Certified Valuation Analysts

CVA (1997)

Accredited in Business Valuation

ABV (2007)

Certified in Financial Forensics

CFF (2008)

Expert Reviewer - SC Dept. of Labor,
Licensing & Regulation – CPAs (2020)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public
Accountants

Association of Certified Fraud
Examiners

National Association of Certified
Valuators and Analysts

North Carolina Association of
Certified Public Accountants

South Carolina Association of
Certified Public Accountants

Alabama Society of Certified
Public Accountants

EDUCATION

B.S. Accounting (Honors)

University of Alabama at
Birmingham (1982)

Greg Reagan is the Managing Director of Reagan FVL, LLC, a forensic accounting firm specializing in forensic accounting – business valuation – and litigation support services with offices in Charlotte, NC and Fort Mill, SC, and providing services in Alabama and throughout the southeastern United States. Greg possesses not only the technical expertise and integrity to serve clients with the utmost professionalism, but also demonstrated traits of innovation and creativity necessary to solve difficult problems. His specialties include:

Forensic Accounting

Business Valuations

Damages Calculations

Accounting Malpractice

Fraud Investigations

Expert Witness Testimony

GAAP, GAAS, & SSARS Standards, and CPA

Firm Quality Control

Greg has 41-years of service in public accounting firms – including “Big Four” international, regional, and local CPA firms – serving international, regional, and local businesses in both the public and private sectors; developing broad competencies in audit, accounting, income taxes, forensic accounting, business valuation, damages determination, fraud investigation, expert witness services, business plan and financial projections preparation, business consulting, mergers, sales and acquisitions, and strategic planning facilitation. However, for the last 27 years Greg has put this knowledge to work supporting his primary passion of providing forensic accounting, business valuation, and litigation support services.

As an Expert Witness, Greg has been recognized by numerous Judicial bodies and has been retained by both plaintiffs and defendants providing courtroom and alternative dispute resolution testimony, depositions, and submitting numerous forensic accounting reports submitted as evidence; including serving as Special Master or its equivalent. In August 2025 Greg was recognized by Forbes as one of the top 100 CPA business valuers in the United States.

A creative and innovative solutions provider, Greg has an outstanding reputation as an unbiased, objective expert who avoids advocacy, maintains strict adherence to ethical practices, and delivers well written reports that are understandable, accurate, and relevant. He provides dependable and reliable advice and opinions to legal counsels and courts of law. He takes an innovative problem solving approach to identify solutions that make a measurable difference to dispute resolution.

The pages that follow display trial and deposition testimony experience, written expert reports, non-expert witness services experience, continuing education, professional associations, speaking engagements, published articles, industry experience, business valuations performed, and law firms that have retained Mr. Reagan.

EXPERT WITNESS AND FORENSIC ACCOUNTING SERVICES

Overview

- Economic Damages –
 - Business Sales/Acquisitions
 - Commercial Contracts
 - Lost Profits and Lost Income
 - Personal Injury
 - Construction Contracts
 - Intangible Assets
 - Accounting Malpractice
 - Accounting Improprieties
 - Financial Reporting Improprieties
 - Trade Secrets
- Minority Shareholder Oppression and Shareholder Dispute Business Value
- Marital Dissolution Business Value, Asset Misappropriation, Hidden Asset Searches, Support Determination, Active/Passive Appreciation, Asset Allocations, Defined Benefit Pension Plan Valuation
- Financial Improprieties in Accounting and Financial Reporting
- CPAs Conformity to Professional Standards
- Fraud including Theft, Embezzlement, Contract Compliance, and Income Tax Evasion
- Fraud within Financial Statements and Income Tax Returns
- Income Tax Matters & Disputes

Damages, Forensic Accounting, Business Valuation, Fraud, Accounting/Auditing, Income Tax, or CPA Malpractice Expert Witness Services

Alabama Circuit Courts

- Jefferson County Civil Division (Birmingham)
- Jefferson County Criminal Division (Birmingham)
- Jefferson County Domestic Relations Division (Birmingham)
- Madison County Criminal Division (Decatur)
- Madison County Civil Division (Huntsville)
- Shelby County Domestic Relations Division (Columbiana)

North Carolina District Courts

- Mecklenburg County Family Court (Charlotte)
- Iredell County District Court
- Union County District Court
- Gaston County District Court

North Carolina Superior Courts

- Mecklenburg County Civil Division (Charlotte)
- Iredell County Superior Court, Business Court Division (Statesville)
- Gaston County Civil Division (Gastonia)

South Carolina District Courts

- York County Family Court

Florida Circuit Courts

- Circuit Court of the First Judicial Circuit, in and for Escambia County, Florida

Illinois Circuit Courts

- Circuit Court for the Sixteenth Judicial Circuit, in and for Kane County, Illinois

Federal Courts

- United States Bankruptcy Court, Northern District of Alabama, Southern Division (Birmingham)
- United States District Court for the Northern District of Alabama, Northeastern Division
- United States District Court for the District of South Carolina, Beaufort Division (Hilton Head)
- United States District Court for the Eastern District of North Carolina, Western Division
- United States District Court for the Western District of North Carolina, Charlotte Division

Arbitration

- American Arbitration Association
- JAMS

Other Testimony

- Internal Revenue Service Criminal Investigation Division (Atlanta)
- U.S. Department of Justice
- U.S. Department of Health & Human Services, Centers for Medicare and Medicaid Services
- U.S. Defense Contract Audit Agency

Appointments as a Neutral Forensic Accountant or Business Valuation Expert

- Alabama: Jefferson County Circuit Court, Domestic Relations Division (Birmingham)
- Alabama: Jefferson County Circuit Court, Civil Division
- Alabama: Jefferson County Circuit Court, Domestic Relations Division (Bessemer)
- North Carolina: Mecklenburg County District Court
- North Carolina: Mecklenburg County Superior Court
- North Carolina: Forsyth County District Court

Court Appointed Receiver

Alabama Circuit Courts

- Jefferson County Civil Division (Birmingham)

Court Appointed Referee

North Carolina Superior Courts

- Robeson County Superior Court

PROFESSIONAL ASSOCIATION SERVICE

Member, AICPA (1984 – present)

Member, AICPA Forensic Valuation & Litigation Services Section (2012 – present)

Member, Forensic Expert Witness Association (2024 - present)

Member, Association of Certified Fraud Examiners (1993 – present)

Member, North Carolina / South Carolina / Alabama CPA Associations

Member, National Association of Divorce Professionals, Charlotte Chapter (2020 – present)

Member, National Association of Certified Valuators & Analysts (1997 – present)

Member, National Association of Certified Valuators & Analysts Ethics Oversight Board (2014 – 2017 term)

Board of Directors, Association of Certified Fraud Examiners, Charlotte Chapter (2017 – 2019)

Member, AICPA Accounting, Auditing & Peer Review Committees (1991 - 1995)

SPEAKING ENGAGEMENTS

Presenter (September 15, 2025), *Avoiding Bias and Remaining Objective as an Expert Witness – Professional Judgment and Decision Making*, NACVA/CTI Around the Valuation World Podcast

Presenter (September 2025), *Life as a Testifying Financial Expert Witness*, Charlotte Rotary Club (Charlotte, NC)

Co-Presenter with Michelle Laws (May 19, 2025), *Exploring the Narcissist's Playbook of Financial Games from a Forensic Expert's Perspective*, NACVA Around the Valuation World Podcast

Co-Presenter with Stephanie Daniel, J.D. (December 13, 2024), *Fraudulent Conveyances Disguised as Legitimate Estate Planning – How to Recognize the Difference*, NACVA/CTI 2024 Annual Consultants' Conference (Las Vegas, NV)

Co-Presenter with Michelle Laws (December 12, 2023), *Exploring the Narcissist's Playbook of Financial Games from a Forensic Expert's Perspective*, NACVA/CTI 2024 Annual Consultants' Conference (Las Vegas, NV)

Co-presenter with Hubert Klein (October 2024), *Avoiding Bias and Remaining Objective as an Expert Witness – Professional Judgment and Decision Making*, AICPA/CIMA 2024 Forensic & Valuation Services Conference (Dallas, TX)

Modern Legal Social Media Podcast Guest Interview, *What is a Forensic Accountant?*, April 2024

Co-Presenter with Ketan Soni, Esq. (July 14, 2023), *Challenges for Expert Witnesses Valuing Private Equity and Hedge Fund General Partner Interests in Divorce Matters*, NACVA/CTI 2023 Annual Consultants' Conference (Salt Lake City, UT)

Presenter, The Illumni Institute Raising the Bar Series Webinar – *The Price of Success: Valuing Businesses in Divorce*, October 26, 2022

Co-Presenter, NACVA Webinar - *COVID-19 Impacts to Business Valuation and Forensic Accounting*, April 15, 2020 with Hubert Klein of EisnerAmper (New York, NY), Mark Kucik of Kucik Valuation Group (Chicago, IL), Michael Kaplan of Kaplan Forensics (Los Angeles, CA), Lari Masten of Masten Valuation Group (Denver, CO), and Zach Meyers of Zackery Meyers, PLLC (Charleston, WV)

Co-Presenter, NACVA Webinar - *Forecasting, Cashflows, & Risk – How Do We Estimate these in the Midst of COVID-19?*, April 21, 2020 with Hubert Klein of EisnerAmper (New York, NY), Mark Kucik of Kucik Valuation Group (Chicago, IL), Michael Kaplan of Kaplan Forensics (Los Angeles, CA), Lari Masten of Masten Valuation Group (Denver, CO), and Zach Meyers of Zackery Meyers, PLLC (Charleston, WV)

Co-Presenter, NACVA Webinar - *Ex-Ante, Ex-Post, and Defending Conclusions of Value in Court: Then and Now with COVID-19*, April 27, 2020 with Hubert Klein of EisnerAmper (New York, NY), Mark Kucik of Kucik Valuation Group (Chicago, IL), Michael Kaplan of Kaplan Forensics (Los Angeles, CA), Lari Masten of Masten Valuation Group (Denver, CO), and Zach Meyers of Zackery Meyers, PLLC (Charleston, WV)

Co-Presenter, NACVA Webinar - *How Should COVID-19 Considerations Affect Various Valuation Purposes, Industry Sectors, and Assumptions?*, April 29, 2020 with Hubert Klein of EisnerAmper (New York, NY), Mark Kucik of Kucik Valuation Group (Chicago, IL), Michael Kaplan of Kaplan Forensics (Los Angeles, CA), Lari Masten of Masten Valuation Group (Denver, CO), and Zach Meyers of Zackery Meyers, PLLC (Charleston, WV)

Co-Presenter with Doug Prawitt, Ph.D. (June 2019), *Remaining Objective as an Expert Witness—Insights from the Psychology of Judgment & Decision Making*, NACVA/CTI 2019 Annual Consultants' Conference (Salt Lake City, UT)

Presenter, Convene CEO Group – Birmingham, AL Chapter, *Preventing Fraud in Small Businesses*, February 2019 (Birmingham, AL)

Presenter, Mecklenburg County Family Law Bar Association, *This Business Needs to be Valued- What Should I Do?*, October 2018 (Charlotte, NC)

General Session Presenter, *Financial Shenanigans in Divorce*, Financial Therapy Association FTA Annual Conference 2016 (Asheville, NC)

Roundtable Moderator, *Valuing Accounting and CPA Services Firms*, NACVA/CTI 2014 Annual Consultants' Conference (Las Vegas, NV)

Presenter, *Avoiding Conflicts of Interest and Professional Ethics Violations in Matrimonial Valuation Litigation*, NACVA/CTI 2013 Advanced Matrimonial Litigation Symposium (Las Vegas, NV)

PUBLISHED ARTICLES – LAST 10 YEARS

Article published by the National Association of Certified Valuators and Analysts: “Exploring the Narcissists Playbook of Financial Games,” published in the June 17, 2025 Litigation Consulting, *QuickRead Top Story*

Article published by the National Association of Certified Valuators and Analysts: “Challenges for Expert Witnesses Valuing Private Equity and Hedge Fund General Partner Interests in Divorce Matters,” published in the January 10, 2024 Litigation Consulting, *QuickRead Top Story*

Raising the Bar CLE Webinar hosted by The Ilumni Institute, October 26, 2022 – *The Price of Success: Valuing Businesses in Divorce*

Contributing Author, “Uncharted Territory: Impact of COVID-19 on the Valuation Professional,” published in the March/April, 2020 edition of *The Value Examiner*

Article published by the National Association of Certified Valuators and Analysts: “Ethics for Valuators... What You Don’t Know Can Hurt You: Complying with Professional Standards and Avoiding Ethics Violations and Conflicts of Interest when Serving as an Expert Witness,” published in the *NACVA Association News* (4th quarter 2016)

Webinar published by the National Association of Certified Valuators and Analysts, December 2013 - *Avoiding Conflicts of Interest and Professional Ethics Violations in Matrimonial Valuation Litigation*

INDUSTRY EXPERTISE

Agribusiness	Ministries
Automobile Manufacturers and Dealers	Mortgage Banking
Banking and Financial Institutions	Municipal Governments and Utility Services
Brick, Concrete and Cement Products	Nonprofit Organizations
Carpet and Flooring	Private Equity, Hedge Funds, and Venture Capital
Common Interest Realty Associations	Professional Service Providers (Numerous)
Construction and Specialty Contractors	Plumbing and HVAC
CPA Firms	Public Debt Offerings
Educational Institutions	Publishing
Employee Benefit Plans-NFL, FERS, Other	Real Estate Brokerage, Development and Management:
Employment Services	Commercial and Residential
FINRA	Registered Investment Advisors
Franchising	Restaurants
Government Contractors	Retail Trade: Jewelry, Electronics, Hardware, Party,
Healthcare / Physician & Dental Practices	Sporting Goods, Building Materials, Supplies and Others
Lumber Companies and Timber Management	Retirement Plans – Defined Benefit / Defined Contribution
Manufacturing: Metal Fabrication, Apparel,	Technology & Telecommunications Companies
Bakeries, Plastic and Rubber, High-Tech,	Wholesale Distribution: Plumbing, Machinery and
Wood Products, Cement and Concrete Products,	Equipment, Hardware and Industrial Supplies, Safety
Agricultural Products, Paint and Paint Products, Steel	Products, Petroleum Products, and Others
Plate and Steel Tubing, and Others	Vehicle and Heavy Trucks Service, Parts and Body Shops

COMMUNITY SERVICE

Present

Member, Vistage, 2024 - Present
Member, Rotary Club of Charlotte, 2015 – Present
Member, Charlotte Business Exchange (CBEX), 2019 - Present
Director, Carolina Collaborative Prep, 2019 – Present
Director and Treasurer, Kingdom Ministries, Inc., 2005 – Present

Past

Board of Trustees Vice Chairman, Alabama School of Fine Arts, 2013 – 2015
Member, Board of Trustees, Alabama School of Fine Arts (Governor’s Office Appointment), 2011 – 2015
Consultant to Alabama School of Fine Arts Foundation, 2012 – 2013
Member, Convene, 2011 - 2015
Past President/Member, Homewood-Oxmoor Rotary Club



Director and Treasurer, Path Clearer, Inc.

Director, Board President/Past Treasurer/Advisor, Children's Dance Foundation

Board Advisor, Hilltop Montessori School

Director and Treasurer, Clowns Care, Inc.

Director and Treasurer, Homewood High School Patriot Marching Band and Homewood Patriot Youth Baseball

EXPERT WITNESS FORENSIC ACCOUNTING, DAMAGES, AND BUSINESS VALUATION ENGAGEMENTS

Expert Witness Admissions

Accounting, Auditing, Forensic Accounting, Financial Projections, Business Valuation, Economic Damages, Lost Profits, Income Taxes, Income Determination, CPA Malpractice Allegations, and Fraud Investigation

Trial Testimony – Last 10 Years

- Robert S. Salay v. Lisa Margherita and Forrestal Academy, Inc., Case No. 23-CVD-1777 in Iredell County District Court; retained by James McElroy & Diehl (Jon Burns) for the Defendant; rebutting the valuation of a daycare/education center by court appointed business valuation expert in divorce litigation (2025 – *Arbitration Testimony, Written Expert Report*)
- Jessica Mckown v. Randall Lee Mckown, Jr., Case No. 23CV034753-590 in Mecklenburg County, NC District Court; retained by Christine K. Wienberg, Esquire for the Plaintiff; forensic accounting investigation, business valuation, and defined benefit pension plans - marital asset net value calculations, and income determination (2024/2025 – *Mediation Testimony, Written Expert Reports*)
- Rosabel Harrington v Joseph George Harrington, Case No. 2023DR30568 in Douglas County, Colorado District Court; retained by McConaughy & Sarkissian, P.C. for the Plaintiff; forensic accounting investigation, multiple business valuations in the mining industry for equitable distribution purposes in divorce litigation (2024/2025 – *Hearing Testimony, Written Expert Reports*)
- Sharon Deese Blalock (Caskey) v. Scott Alderman Blalock, Case No. 22-CVD-1311 in Union County, NC District Court; retained by Blood Law, PLLC (Allison Thomas) for the Plaintiff; forensic accounting investigation and multiple business valuations for equitable distribution purposes in divorce litigation (2024/2025 – *Arbitration Testimony, Deposition, and Written Expert Reports*)
- Shelley Typrin v. Jason P. Typrin, Case No. 19-CVD-15216 in Mecklenburg County, NC District Court; retained by Marcellino & Tyson (Jennifer Moore) for the Plaintiff; reconstructing accounting records, unraveling comingling of business and personal activities, and determining income for child support determination purposes (2024/2025 – *Trial Testimony, Deposition, and Written Expert Reports*)
- Amy Propst (Hunt) v. Jarrod Hunt, Case No. 21-CVD-1496 in Gaston County, NC District Court; retained by Lake Norman Law Firm (Adam Breeding) for the Defendant; valuing a machine shop business for purposes of equitable distribution in divorce litigation (2024 – *Trial Testimony and Written Expert Reports*)
- KW Collards, LLC v. Timothy Wright and Madison Saints Paradise South, a Foreign Non-profit Limited Liability Company, Case No.23-CVS-5236 in Mecklenburg County, NC Superior Court; retained by TLG Law (David Redding) for the Plaintiff; determining lost profits (2024 – *Trial and Deposition Testimony*)
- Ashton K. Loyd v. James Michael Griffin and Griffin Insurance Agency, Inc., Case No. 20-CVS-2394 in Iredell Co., NC Business Court; retained by Mauney PLLC (Gary Mauney) for the Plaintiff; business value determination, shareholder oppression, and damages determination for both Plaintiff and Defendant (2021, 2023 – *Trial Testimony, Deposition, and Damages Calculations*)

- Princess Pedicure Spas, Inc., a North Carolina Corporation, d/b/a Princess Nail Supply v. Chisel Nail Art, LLC, a Florida limited Liability Company, Sunny Beauty Supply Corp., a Florida Corp., and Tuan Nguyen, Case No. 6:22-cv-02406-WWB-LHP in United States District Court, Middle District of Florida, Orlando Division; retained by Acel IP Law, PLLC (Stephen Milbrath) for the Plaintiff; performing forensic accounting procedures and determining damages and unjust enrichment in a contract dispute (2023 – *Mediation Testimony, Written Expert Declarations and Report*)
- Deborah Flowers v. Gary Olnowich, Case No. 19-CVD-5482 in Mecklenburg County, NC District Court; retained by Marcellino & Tyson (Jennifer Moore) for the Defendant; determining income for alimony modification purposes (2023 – *Arbitration Testimony & Written Expert Report*)
- Michelle Branning v. James Jay Branning, Case No. 19-CVD-18350 in York County, SC Family Court; retained by Conrad Trosch & Kemmey, P.A. (Mallory Willink) for the Defendant; forensic accounting and business valuations of a power sports company and a real estate investment company, determination of active and passive value appreciation from date of separation to a current date, and income determination for equitable distribution in divorce litigation (2022 – 2023 – *Trial Testimony & Written Expert Reports*)
- Rachel Elizabeth Buchanan v. Rick Neil Buchanan and Buchanan Construction, LLC, Case No. 20-CVD-00338 in Buncombe County, NC District Court; retained by Blood Law, PLLC (Anna Blood) for the Plaintiff (2023 - *Testifying at Motion to Compel Document Production / Motion to Quash Subpoena Hearing*)
- Kathleen Venker v. Alex Venker, Case No. 22-CVD-11890 in Mecklenburg County, NC District Court; retained by Marcellino & Tyson, PLLC for the Defendant (2023 - *Testifying at Motion to Compel Document Production Hearing*)
- Payal Patel v. Prashant Patel, Case No. 20-CVD-8400 in Mecklenburg Co., NC District Court; retained by Rech Law, P.C. (Kate Rech) for the Plaintiff; valuation of a 100% interest in Prashant Rupapara & Associates, PLLC d/b/a Fern Creek Dentistry and a 50% interest in Aghera-Patel Associates, PLLC d/b/a Langtree Dental Associates, active/passive appreciation determination, and income earnings analysis for support determination in divorce litigation (2021, 2022, & 2023 – *Arbitration Testimony, Deposition and Written Expert Reports*)
- Myra L. Wenninger v. Lee A. Wenninger, Case No. 19-CVD-18350 in Mecklenburg Co., NC District Court; retained by Kennedy Law Associates, PLLC (Marsha Kennedy) for the Plaintiff; Valuation of Wenninger Ranch, LLC at Date of Marriage and valuation of the subsequent like-kind exchange investments in Delaware Statutory Trusts (DSTs) at Date of Separation and a current date, and Active/Passive Appreciation determinations between the three dates in divorce litigation (2021-2022 – *Trial Testimony and Written Expert Reports*)
- Scott Richard Horner v. Ellen Denise Horner, Case No. 16-CVD-1134 (MJO) in Mecklenburg Co., NC District Court; retained by Soni Brendle, PLLC (Ketan Soni and Andrew Brendle) for the Plaintiff; determination of income tax law applicable to a December 31, 2018 alimony judgment (2022 – *Hearing Testimony*)
- Sneed v. Sneed (Johnston), Case No. 15-CVD-87 (GLA) in Mecklenburg Co., NC District Court; retained initially as a neutral expert and then by Sodoma Law (David Simmons) on behalf of the Defendant; boutique intellectual property law firm business valuation in divorce litigation (2021 – *Trial Testimony & Written Expert Reports*)
- Anwar Husein v. Angela M. Garcia, Case No. 12-CVD-244, in the General Court of Justice, District Court Division, County of Iredell, North Carolina; retained by Soni Brendle (Ketan Soni and Andrew Brendle) for the Defendant; forensic accounting investigation, valuations of a national commercial bakery, and determining active/passive appreciation in divorce litigation (2020 – *Arbitration Testimony, Written Expert Report*)
- W. Avalon Potts, individually and behalf of Steel Tube, Inc. v. Leon L. Rives, II; KEL, LLC; Rives & Associates, LLP; and Elite Tube & Fab, LLC, Case No. 16-CVS-2877 in Iredell Co., NC Superior Business Court; retained by Moore & Van Allen (Mark Nebrig and John Floyd) for the Plaintiffs; investigating alleged violation of professional standards governing the work of a CPA performing attest and non-attest services for a client, business interest acquisition and operation investigation, business valuations, income tax matters, and damages determination (2018 - 2019 – *Trial Testimony; Daubert Challenge; Written Expert Reports; Written Affidavit*)
- Chris Combis v. Lauren Combis, Case No. 16-CVD-16453 in Mecklenburg Co., NC District Court; retained by Sodoma Law (Theresa Viera) for the Plaintiff; forensic accounting investigation to determine compensation for marital support determination in divorce litigation (2019 – *Trial Testimony, Deposition and Written Expert Reports*)

- Gary Dane Taylor v. Rebecca Little Taylor, Case No. 17-CVD-214, in Iredell Co., NC District Court; retained by Church Watson Law (Seth Glazer) for the Plaintiff; income tax calculations related to retirement account assets for marital support determination in divorce litigation (2019 – *Trial Testimony and Written Expert Report*)
- Managed Health Care Administration, Inc. and Alabama Psychiatric Services, P.C. v. Blue Cross Blue Shield of Alabama and New Directions Behavioral Health; retained by Methvin, Terrell, Yancey, Stephens & Miller, P.C. (Michael Yancey and Rodney Miller) for the Plaintiff; valuing two businesses and determining lost profits damages (2019 – *Arbitration Testimony and Written Expert Reports*)
- Sudesh H. Kedar v. Hemant Patel, Case No. 13-CVS-9860, in the Superior Court of Mecklenburg County, NC; retained by The Honnold Law Firm, P.A. (Brad Honnold) for the Plaintiff; determining and quantifying compensatory alienation of affection damages, including expenditures, lost profits business value, and lost investment income (2019 – *Trial Testimony, Daubert Challenge, Deposition, and Written Expert Reports*)
- Nicole Snow v. Corey Snow; retained jointly by Sodoma Law (Patra Sinner) and Krusch Law, PLLC (Alan Krusch); valuing three dental practices in Charlotte, NC for divorce mediation (2019 – *Mediation Testimony and Written Expert Reports*)
- Karen Huntley v. Richard Huntley, Case No. 13-CVD-18451 in Mecklenburg County, NC District Court; retained by Hatcher Law Group (Greg Hatcher) for the Plaintiff; determining after-tax alimony for both payor and recipient for marital support determination in divorce litigation (2019 – *Trial Testimony and Written Expert Report*)
- Suzanne Ghaleb v. Edward Ghaleb, Case No. 18-CVD-18268 (KYB) in Mecklenburg County, NC District Court; retained by Tin, Fulton, Walker & Owen, PLLC (Courtney Smith) for the Defendant; determining personal income from business activities for marital support determination in divorce litigation (2018 – *Trial Testimony and Written Expert Report*)
- Five Stones Research Corporation v. Hall Albright Garrison & Associates, P.C., Jonathan Hall, and Linda Tucker, Case No. 47-CV-2015-902276.00, in the Madison County, Alabama Circuit Court; retained by Heard Ary & Dauro (Kevin Heard) for the Plaintiff; investigating CPA firm’s conformity to professional standards for CPAs in simultaneously providing attest and non-attest services to a federal government contractor client (2018 – *Mediation Testimony, Deposition, and Written Expert Report*)
- Donald S. Mathews v. Maria Angelica Galindo aka Maria Galandos, Case No. 2016-CVS-16886 in Mecklenburg Co., NC District Court; retained by Brown Moore and Associates, P.L.L.C. (Jon Moore) for the Plaintiff; personal injury lost income damages determination and calculation (2018 – *Arbitration Testimony and Written Expert Report*)
- Elise Siharath (individually and on behalf of Bistro La Bon, LLC) v. Majid Amoorpour, AT Investments, LLC, Bahar Investments, LLC, and Mansour “Tony” Dabestani, Case No. 14-CVD-17937 (PMB) in Mecklenburg County Superior Court; court appointed neutral expert; forensic accounting investigation regarding restaurant accounting and income tax reporting; restaurant accounting records reconstruction; and business valuation in minority shareholder oppression allegation (2018 – *Trial testimony, Trial Settlement Negotiations, and Written Expert Report*)
- William Lee Cato v. Victoria Thomaston Cato, Case No. DR-2015-900676.00 (PRS) in Jefferson Co., Alabama Circuit Court; retained by Boyd, Fernabmucq & Dunn (Charles Dunn) for the Plaintiff; valuation of defined benefit and defined contribution pension plan assets; rebutting opposing expert’s opinions in divorce litigation (2017 – *Trial Testimony, Deposition, and Written Expert Report*)
- Heather Ackerman v. Joseph B. Alala, III, Case No. 10-CVD-16710 in Mecklenburg Co., North Carolina District Court; retained by Harkey Lambeth & Gunter (Dorian Gunter) and Williams & Connolly (William Doffermyre) for the Plaintiff; forensic accounting investigation regarding newly formed trusts in Alaska and Nevada and related post-D.O.S. asset transfers, numerous post D.O.S. newly formed and re-domiciled business entities in Delaware, significant asset transfers to and among related parties, separation of control and equity interests in numerous newly formed LLCs, public stock offering, formation of new private equity limited partnerships, valuation of the controlling general partner’s GP and LP interests in three private equity limited partnership funds, and valuation of the related management company; rebutting opposing expert’s opinions in divorce litigation (2017 – *Trial Testimony, Deposition, and Numerous Written Expert Reports*)

- Peterson v. Peterson, Case No. 15-CVD-6735 in Mecklenburg Co., North Carolina District Court; retained by Krusch & Sellers (Alan Krusch) for the Defendant; valuation of an insurance agency and a residential real estate maintenance firm; rebutting opposing expert’s opinions in divorce litigation (2017 – *Arbitration Testimony and Written Expert Report*)
- Sukumaran Prahbukumar “Kumar” v. Anil Patel, Amul Patel, Jagrutiben Patel, and Sai Hickory LLC, Case No. 13-CVS-18275 in Gaston Co., North Carolina Superior Court; retained by Timothy Leach, Esq. for the Defendant; commercial damages allegation in a failed business start-up (2017 – *Trial Testimony and Written Expert Report*)
- Jill Nelson Mendelsohn v. Ferrell O. Mendelsohn, Case No. DR 2015-901305 in Jefferson Co., Alabama Circuit Court; retained by Julie Callaway, Esq. for the Plaintiff; valuation of a physician’s practice, a family investment fund, a foreign medical device company, and various investments in China; rebutting opposing expert’s opinions in divorce litigation (2017 – *Mediation Testimony, Deposition, and Written Expert Reports*)
- WM Capital Partners, LLC v. Central Fleet Leasing, LLC, Cornerstone Capital, Inc., and Doug Mills, Case No. CV-2013-904859.00 in Jefferson Co., Alabama Circuit Court; retained by Wallace, Jordan, Ratliff & Brandt (Clark Hammond) for the Defendant; commercial damages determination involving the acquisition of related party notes receivable from a financial institution by a private equity hedge fund; determined the propriety of common-control related parties’ cost allocation methodologies (2016 – *Trial Testimony, Deposition, and Exhibits Preparation*)
- Annette Land Canter v. Alan M. Canter, Case No. 01-DR-2012-901314.00 in Jefferson Co., Alabama Circuit Court; retained by Boyd, Fernabmuq & Dunn (Charles Dunn) for the Plaintiff; valuation of a steel plate fabrication manufacturer majority-owned by a private equity fund; rebutting opposing expert’s opinions in divorce litigation (2015 – *Trial Testimony and Written Expert Reports*)

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Deposition Testimony – Last 10 Years

- Jared Raymond Londry v. Stream Realty Partners, L.P., Stream Realty Partners-Charlotte, L.P., and Daniel Farrar, Case No. 23-CVS-12833 in Mecklenburg County, NC Superior Court; retained by TLG Law (David Redding) for the Plaintiff; determining economic loss in an employment dispute (2024 – *Deposition and Written Expert Report*)
- BBJL Properties, LLC, for itself and on behalf of all other Illinois Citizens similarly situated vs. Flood Brothers Disposal Co., d/b/a Flood Brothers, Case No. 2017 CH 02318, in the Circuit Court of Cook County, Illinois, County Department, Chancery Division; retained by Methvin, Terrell, Yancey, Stephens & Miller, P.C. (Bob Methvin) for the Plaintiff; class-action lawsuit – class certification forensic accounting investigation and damages methodology determination (2024 – *Deposition and Written Expert Report*)
- Candice S. Ertel v. Thomas H. Ertel, Case No. 17-CVD-23462 in Mecklenburg County, NC District Court; retained by Marcellino & Tyson (Matthew Marcellino) for the Defendant; valuating a commercial electric contractor, determining active/passive appreciation in value for equitable distribution in divorce litigation, and performing extensive forensic accounting procedures (2023 – *Deposition and Written Expert Reports*)
- Rebecca L. Boykin a/k/a Rebecca L. Balvich v. United States of America, Case No. 5:21-CV-00103 in the United District Court for the Western District of North Carolina; retained by Caudle & Spears, P.A. (Christopher Raab) for the Plaintiff; determining reasonable compensation for Rebecca L. Boykin/Balvich (2022/2023 – *Deposition and Written Expert Reports*)
- Steven C. Hart v. First Oak Wealth Management, LLC, DWM Advisors, LLC, Airis Alexander Abolins, and Joseph P. Davis, Case No. 21-CVS-15763 in Mecklenburg County, NC Business Court; retained by Mauney PLLC (Gary Mauney) for the Plaintiff; forensic accounting investigation and determination of investment losses from investments managed by registered investment advisers (2023 – *Deposition and Damages Calculations*)
- Carolina Client Services, LLC v. Daniel Rufty, PLLC d/b/a Carolina Legal Services, and Daniel Rufty in JAMS Arbitration, retained by Weaver, Bennett & Bland (Bo Caudill) for the Defendant; forensic accounting investigation into contractual billings and damages determination (2021 – *Deposition and Written Expert Reports*)

- Jason Idilbi v. Betsy Hauser, Case No. 19-CVD-12928 in Mecklenburg County, NC District Court, retained by Marcelino & Tyson, PLLC (Jennifer Moore) for the Plaintiff; forensic accounting investigation, valuation of two technology firms, and determination of active/passive appreciation in divorce litigation (2021 – *Deposition and Written Expert Reports*)
- James Stephen Patton and Sally P. Collins, et al. v. John C. Patton, et al., Case No. 2019-CVS-16618, in Mecklenburg County, NC Superior Court; retained by The Law Office of Rebecca McNerney PLLC (Rebecca McNerney) for the Plaintiff; forensic accounting investigation and damages determination regarding alleged financial improprieties in trust and estate fiduciary services (2020 – *Deposition and Written Expert Report*)
- James W. McEwen and Nelda C. Leon v. William Edward Newton, Jr. d/b/a Newton Associates CPA and Newton Associates CPA, Mecklenburg Co., North Carolina Superior Court, Case No. 17-CVS-M54124616; retained by Rosenwood, Rose & Litwak (Erik Rosenwood) for the Plaintiff; investigating alleged violation of professional standards governing the work of a CPA providing tax and consulting services in a business sale transaction, and damages determination (2018 – *Deposition and Written Expert Report*)
- Adelphia, Inc., d/b/a Village Auto, Dan’s One Stop Shop, LLC and Case Element Garage, LLC v. Heritage-Crystal Clean, Inc. and Subsidiary Heritage-Crystal Clean, LLC, Case No. 15-L-386 consolidated with 15-L-426 and 15-L-541 in the Circuit Court for the Sixteenth Judicial Circuit, in and for Kane County, Illinois; retained by Methvin, Terrell, Yancey, Stephens & Miller, P.C. (Bob Methvin) for the Plaintiffs; class-action lawsuit – class certification forensic accounting investigation and damages methodology determination (2018 – *Deposition and Written Expert Report*)
- Vizant Technologies, LLC v. YRC Worldwide Inc., Case No. 15-CVS-20654 in Mecklenburg Co., North Carolina Superior Court; retained by Lincoln Derr (Sara Lincoln) for the Plaintiff; investigating alleged contract violations and calculating damages (2017 – *Deposition and Written Expert Report*)
- Xtreme Investments, LLC v. Timothy P. Dunnigan, Case No. 01-CV-2016-902681.00 in Jefferson Co., Alabama Circuit Court; retained by Baker, Donelson, Bearman, Caldwell & Berkowitz (Keith Andress & Kevin Garrison) for the Defendant; forensic accounting investigation and damages determination in a business sale transaction; rebutting opposing expert’s opinions (2017 – *Deposition and Written Expert Report*)
- Vision Construction Ent, Inc. v. Waste Pro USA, Inc. and Waste Pro of Florida, Inc., Case No. 2015 CA 000596 in the Circuit Court of the First Judicial Circuit, in and for Escambia County, Florida, Division F; retained by McCallum, Methvin & Terrell, P.C. (Bob Methvin) for the Plaintiff; class-action lawsuit – class certification forensic accounting investigation and damages methodology determination; rebutting opposing expert’s opinions (2016-2017 – *Deposition and Written Expert Reports*)
- Sauls Acquisition, LLC, Nomis Alabama, Inc., Sauls Seismic, Inc., and South Technical Services, LLC v. S. McRoy Sauls, Case No. CV-2013-901113.00-CPP in Jefferson Co., Alabama Circuit Court; retained by Starnes, Davis & Florie LLP (Tony Davis) for the Defendant; forensic accounting investigation regarding post business sale transaction damages allegation (2015 – *Deposition and Written Expert Reports*)

Written Expert Reports – Without Testimony or with Testimony Pending Trial – Last 10 Years

- The Catherine M. Smiy Trust v. Charles Schwab Corporation, Case No. TBD in Richland County, SC Circuit Court; retained by Richardson, Thoms, LLC (Amy Hill and Dixie McCollum) for the Plaintiff; forensic accounting analysis into alleged FINRA violations and damages determination (2025 – *Written Expert Report*)
- KT Trading LLC v. Piedmont Natural Gas Company, Inc., Case No. TBD in Mecklenburg County, NC Superior Court; retained by DAS Law Group, P.A. (Derek Adler) for the Plaintiff; forensic accounting analysis, economic loss determination in a contract dispute (2025 – *Written Expert Report*)
- RWM Group LLC business value dispute; retained by Venn Law Group (Eric Bass) for Beau Whitenack; forensic accounting investigation and business valuation in minority shareholder dispute (2025 – *Written Expert Report*)
- Ebony Therrier v Ederson Therrier, Case No. 24-CV-003437-590 in Mecklenburg County, NC District Court; retained by Blood Law, PLLC for the Defendant; forensic accounting investigation and business valuation in divorce litigation (2025 – *Written Expert Report*)

- Chris Hall v Alison Hall, Case No. TBD in Mecklenburg County, NC District Court; retained by Rech Law, P.C. (Mihai Salagean) for the Plaintiff; forensic accounting and valuing an architectural firm (2024 – *Written Expert Report*)
- Vista Horticultural Group, Inc. d/b/a Eden Brothers v. Johnson Price Sprinkle PA (now DMJPS PLLC), AAA Mediation Case No. 01-22-0003-4759; retained by Tonkon Torp (Caroline Harris Crowne) for the Plaintiff; damages determination and evaluating the CPA firm’s conformity to professional standards in the performance of tax, accounting, and consulting services over several years (2023 and 2024 – *Declaration and Written Expert Reports*)
- Jennifer Ferland Chapman v. Todd Masters Chapman, Jr., Case No. TBD in Mecklenburg County, NC District Court; retained by Sodoma Law (Robin Lalley) for the Defendant; Valuation of several medical practice and real estate entities business ownership interests in a marital separation dispute (2024 – *Written Expert Summary Report*)
- Muniza Lakhany v. Shuaib Lakhany, Case No. 22-CVD-11144 in Mecklenburg County, NC District Court; retained by Conrad Trosch & Kemmey P.A. (Eric Trosch) for the Plaintiff; valuing of eight (8) businesses minority ownership interests in divorce litigation (2024 – *Written Expert Summary Report for Mediation*)
- Lineage Logistics, LLC v. Primus Builders, Inc. and Republic Refrigeration, Inc., Case No. 21-CVS-002372, in the Iredell County, NC Superior Court (Business Court); retained by Gallivan White Boyd P.A. (Chris Kelly) for the defendant; determining damages resulting from an industrial accident (2024 – *Written Expert Report*)
- Sallie Camille Smith v. John Baxter Tallent, III individually and as director and shareholder of J.B. Tallent Funeral Services, Inc., John B. Tallent Lot, LLC, John B. Tallent, LLC, Case No. 22-CVS-2101 in Mecklenburg County, NC Superior Court; retained by Devore, Acton and Stafford, P.A. (Brittany N. Conner) for the Plaintiff; forensic accounting analysis of promissory notes activity and determining damages (2024 – *Written Expert Report*)
- CadleRock Joint Venture, L.P. Demand Letter on Behalf of BBR Investments, LLC to the Estate of James T. Broyhill; retained by Hendrick Bryant & Nerwood, LLP (Matthew H. Bryant) for the Defendant; forensic accounting determination of balance due under a promissory note (2024 – *Written Expert Report*)
- Villagupam Srinivasan Vanamali v. Meera Vanamali, Case No. 21-CVD-13196-590 in Mecklenburg County, NC District Court; retained by The Blain Law Firm, PC (Sabrina Blain) for the Defendant; valuing a technology consulting firm for equitable distribution and determining income for support determination in divorce litigation and rebutting the rebutting opposing expert’s opinion (2022 and 2024 – *Written Expert Reports*)
- BBR Investments, LLC v. J. Edgar Broyhill, Marilyn Broyhill Beach, BMC Fund, Inc., Broyhill Investments, Inc., Broyhill Family Family Foundation, Inc., P.B. Realty, LLC, Anvil Venture Group, L.P., Anvil Management, LLC, and Old Clemmons School Properties, Inc. re: Estate of James T. Broyhill, Case No. 23-E-1139 in Forsyth County, NC Superior Court; retained by Hendrick Bryant & Nerhood, LLP (Matthew Bryant) for the Defendants; performing forensic accounting procedures and re-amortizing a loan (2024 – *Written Report*)
- Andrew Cordell v. Brendan Gelson, Mason Harris, Kyle Tudor, Dapper Development L.L.C., and Tantalum Holdings LLC, Case No. 23-CVS-10868 in Mecklenburg County, NC Superior Court; retained by Wagner Hicks PLLC (Sean Wagner & Tyler Peacock) for the Plaintiff; performing forensic accounting procedures, determining liability amounts, and computing ownership interest values pursuant to an operating agreement (2024 – *Written Report*)
- Elizabietta Rybicka-Kozłowska, M.D. v. Durham Nephrology Associates, P.A., Case No. 22-CVS-3379 in the Superior Court of Durham County, NC; retained by No specific experience with Opioid litigation (Paul Holscher) for the Defendant; valuing common stock, and determining compensation and deferred compensation in a terminated shareholder dispute (2024 – *Written Expert Report*)
- Leslie Crowe v. David Crowe, Case No. 22-CVD-12097 (PBM) in Mecklenburg County, NC District Court; retained by Easterling Law. P.C. (Kathryn Yates) for the Plaintiff; valuing a critter control business for purposes of equitable distribution in divorce litigation (2023 – *Written Expert Summary Report*)
- Cammie Cooper v. Jerry Ellett, Grayson Medford, State Farm Mutual Automobile Insurance Company, State Farm Life Insurance Company, State Farm Fire and Casualty Company, and State Farm General Insurance Company, Case No. 01-CV-2022-901108 in Jefferson County, Alabama Circuit Court; retained by Butler Snow LLP (Margaret Loveman and Randy McClannahan) for the Defendants; rebutting damages (2023 – *Written Expert Report*)

- Ag Solutions, Inc. f/k/a Crop Production Services, Inc. v. John Walton Anderson, Jr., Case No. 5:21-CV-01035-LCB in United States District Court, Northern District of Alabama, Northeastern Division, retained by Maynard Cooper & Gale (Robert Jones) for the Defendant; determining Defendant's damages and rebutting Plaintiff's claimed damages (2022-2023 – *Written Expert Reports*)
- Mari Thompson Jones v. Andrew Erwin Jones, Case No. 21-CVD-1693 in Mecklenburg County, NC District Court; retained by Sodoma Law (Penelope Hefner) for the Defendant; valuing a financial planning firm and real estate management company and determining active/passive appreciation in value from date of separation to a current date for equitable distribution purposes in divorce litigation (2023 – *Written Expert Reports*)
- Marlea Sue Vaughan v. Kelly Paul Vaughan, Case No. 19-CVD-2330 in Union County, NC District Court, retained by Epperson Law Group, PLLC (James Epperson) for the Plaintiff; valuing Stock Appreciation Rights and common stocks held in a privately owned multi-state corporation, and retirement plan assets, as well as determining active/passive appreciation in values from date of separation to a current date for equitable distribution in divorce litigation (2022 & 2023 – *Written Expert Reports*)
- Johannes Heckmann v. Nuala McGee, CPA, PLLC, Case No. 22-CVS-9957 in Mecklenburg County, NC Superior Court, retained by Hedrick Gardner Kincheloe & Garafalo, LLP (Luke Sbarra) for the Defendant; CPA Malpractice litigation (2023 – *Written Expert Report*)
- In the Matter of Maratek Environmental Inc. of the City of Toronto, in the Province of Ontario, regarding Maratek's filing in bankruptcy and insolvency. Court File No. 32-2887116; retained by Kenneth Stiles Advisory, PLLC (Matthew Stiles) for MVP Environmental, LLC; evaluating accounting irregularities and potential fraudulent conveyances to avoid debtors claims (2023 – *Written Expert Report*)
- Lilian Chu v. Christopher K. Han, Case No. 14-CVD-10332 (GLH) in Mecklenburg County, NC District Court, retained by Soni Brendle, PLLC (David Strickland) for the Plaintiff; determining income for Child Support modification purposes (2022 – *Written Expert Report*)
- Cassie Mistretta v. SLP Operations, LLC; retained by Baker, Donelson, Bearman, Caldwell & Berkowitz (Kevin Garrison) for the Plaintiff; calculating the value of Phantom Equity Interest in a shareholder dispute (2022 – *Written Expert Summary Report*)
- Martha Hunt, Individually and Derivatively as Member on Behalf of Lilies of Hope Home Care, L.L.C. v. Lilies of Hope Home Care, L.L.C., Case No. 21-CVS-1718 in the Robeson County, NC Superior Court, Court Appointed Referee; forensic accounting investigation, reconstructing multiple years general ledger transactions, and determining Member capital account balances (2022 – *Written Expert Report*)
- Vision Construction Ent, Inc. v. Waste Pro USA, Inc. and Waste Pro of Florida, Inc., Case No. 2015 CA 000596 in the Circuit Court of the First Judicial Circuit, in and for Escambia County, Florida, Division F; retained by McCallum, Methvin & Terrell, P.C. (Bob Methvin) for the Plaintiff; class-action lawsuit – class certification forensic accounting investigation and damages methodology determination; updating my 2016 report with financial data through May 2020 and preparing an additional calculation re: environmental fees billed to customers for the years 2011 through 2019 and January - May 2020 (2022 – *Written Expert Report*)
- Philips Medical Systems Nederland B.V., Philips North America LLC, and Philips India Ltd. v. TEC Holdings, Inc., Transtate Equipment Company, Inc., Peak Trust Company-AK, and Robert Andrew Wheeler, Case No: 3:19-CV-373-MOC-DCK in the United States District Court for the Western District of North Carolina – Charlotte Division; retained by Reed Smith LLP (Adaline Hilgard) for the Plaintiff; investigation of alleged fraudulent transfers to Alaska and North Carolina trusts to avoid a creditor claim, and unjust enrichment (2022 – *Written Expert Declarations and Reports*)
- Beckman v. Beckman, Case No. 19-CVD-1915 (DTM) in Mecklenburg Co., NC District Court; retained by The Honnold Law Firm (Brad Honnold) for the Defendant; litigation consulting, forensic accounting, financial analysis, business valuation of Hedge Funds' General Partners and Management Companies' Partner/Member Interests, and valuation of other interests in related businesses (2022 – *Written Expert Reports*)

- TSW Foods, LLC v. Krispy Kreme Doughnut Corporation, American Arbitration Association Case No. 01-20-0015-7037; retained by TSW Foods, LLC; forensic accounting and damages determination in a service contract termination dispute (2021 and 2022 – *Written Expert Reports*)
- Jane Lipham, d/b/a Jane Lipham Farm and Little Man Farm v. Koch Farms of Ashland, LLC and Michelle Yates Davidson and Tommy Rushing, Case No: 56-CV-2018-900063 in the Circuit Court of Randolph County, Alabama; retained by Baker, Donelson, Bearman, Caldwell & Berkowitz (Kevin Garrison) for the Defendant; forensic accounting investigation and damages determination in a contract dispute (2021 – *Written Expert Report*)
- Tonya Sellars v. Stoney Sellars and StoneLaurel Consulting, Inc., Case No. 21-CVD-2055 in Mecklenburg Co., NC District Court; retained by Rech Law, P.C. for the Plaintiff; forensic accounting and valuation of Technology Project Management, Inc. (later to be known as StoneLaurel Consulting, Inc.) at Date of Marriage and StoneLaurel Consulting, Inc. at Date of Separation and July 2021, and Active/Passive Appreciation determinations between the three dates in divorce litigation (2021 – *Written Expert Reports*)
- United States of America for the Use and Benefit of Schneider Electric Building Americas, Inc. (“Schneider”), SPC Mechanical Corporation (“SPC”); and, Watson Electrical Construction Co., LLC, (“Watson”), altogether, the Plaintiffs v. CBRE Heery, Inc. f/k/a Heery International, Inc. (“Heery”), Travelers Casualty and Surety Company of America (“Travelers”), Liberty Mutual Insurance Company (“Liberty”), Fidelity and Deposit Company of Maryland (“Fidelity”), and Federal Insurance Company (“Federal Insurance”), altogether, the Defendants; retained by Smith Terry Johnson & Windle (Steve Smith) and Kenneth Stiles Advisory, PLLC (Matthew Stiles) for the Plaintiff; Case No: 5:20-CV-00257-BR in United States District Court for the Eastern District of North Carolina, Western Division; forensic accounting and contract damages determination (2021 – *Written Expert Report*)
- Linda Holden and The Linda Construction Co., Inc. v. Gary Olnowich and Catalyst Construction Company, Inc., retained by Lincoln Derr (Jeremy Sugg) for the Plaintiff; forensic accounting investigation, business valuation, and damages determination (2021 – *Written Expert Damages and Business Valuation Reports*)
- Security First Bank v. IF Armor International, LLC, Case No: 3:20-CV-648 in the United States District Court for the Western District of North Carolina; retained by Nelson Mullins Riley & Scarborough LLP (Tom Hooper) for the Plaintiff; forensic accounting investigation (2021 – *Written Expert Report*)
- Kim Jackson Wade v. Timothy E. Wade, Case No. DR-2019-900597.00 in the Calhoun County, Alabama Circuit Court; retained by The Rose Law Firm, L.L.C. (Kathryn Haynes) for the Defendant; State of Alabama Defined Benefit Plan Marital Asset Net Value Calculations in divorce litigation (2021 – *Written Expert Report*)
- Lantern & Scroll, Inc. v. Markey Enterprises, Inc., Case No. 20-CVS-346 in the General Court of Justice, Superior Court, Mecklenburg County, NC; retained by Lincoln Derr (Scott Addison) for the Plaintiff; damages determination (2021 – *Written Expert Report*)
- J. John Cardamone, III v. Dream Finders Holdings, LLC, Case No. 9.20-CV-01022-DCN in the United States District Court for the District of South Carolina, Beaufort Division; retained by Moore & Van Allen (John Floyd) for the Plaintiff; business sale damages determination (2021 – *Written Expert Reports*)
- Undisclosed Expert Review for the South Carolina Department of Labor, Licensing and Regulation regarding a complaint against a national CPA firm performing audits of a local government and a privately-held business over a three-year period (2021 – *Written Expert Report*)
- Undisclosed Forensic Accounting Investigation for Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P. (Gerald Roche and Mitchell Armbruster); forensic accounting review of 13-years of earnings and management activities of a publicly traded registered mutual fund and a related privately-held unregistered investment firm (2021 – *Written Expert Report*)
- Sonny Tye Rappaport and Jack Chi Rappaport (a minor), by his parent Nowwarat Rappaport v. Daniel S. Rappaport, Case No. 20-E-1108 in the General Court of Justice, Superior Court Division, Mecklenburg County, NC; retained by Hull & Chandler, P.A. (Rocky Cabagnot) for the Defendant; forensic accounting procedures related to fiduciary trust accounting and management (2020 – *Written Expert Report*)

- Terri Beasley and Beasley Accounting & Tax, LLC v. Capital Companies, Inc., Capital Automotive, Inc., Capital Processing Systems, Inc., Capital Benefit Group, Inc., DataDot Dealer Services LLC, and Thomas Rick Hughes, Case No. 19-CVS-6783, in Mecklenburg County, NC Superior Court; retained by Lincoln Derr (Kathleen Lucchesi) for the Defendant; forensic accounting investigation and damages determination for claims and counterclaims regarding lost compensation and alleged financial improprieties (2020 – *Written Expert Report*)
- Undisclosed v. Undisclosed in Mecklenburg Co., NC; jointly retained as a neutral expert by Marcellino & Tyson, PLLC (Jennifer P. Moore) and Collins Family Law, PLLC (Kaylan Gaudio Buckingham); valuation of a dental practice and a consulting firm in divorce litigation (2019 – *Written Expert Report*)
- Carol S. Setzer v. Elam Clarence Setzer, Case No. 18-CVD-2137 in Iredell County, NC District Court; retained by Pressley, Thomas & Conley (Jessie Conley) for the Plaintiff; reviewing investment statements and calculating return on investment in order to quantify a marital asset (2019 – *Written Expert Report*)
- Undisclosed v. Undisclosed in Mecklenburg Co., NC; jointly retained as a neutral expert by Hull & Chandler, P.A. (Ketan Soni) and Knipp Law Office, PLLC (Brien Bowlin); business valuation of a barbecue grill patented component company in divorce litigation (2019 – *Written Expert Report*)
- Undisclosed v. Undisclosed in Mecklenburg Co., NC; jointly retained as a neutral expert by SNEED PLLC (Jason Sneed) and Sodoma Law (David Simmons); law firm business calculation of value in divorce litigation (2019 – *Written Expert Report*)
- Melway, Inc., d/b/a Allied Restoration Specialist, Edward Wayne Honeycutt, and Melody Lewis Honeycutt v. Dunn & Bradstreet, Inc., The Dunn & Bradstreet Corporation, and Dunn & Bradstreet Emerging Business Corp., Case No. 3:17-CV-361, in the United States District Court for the Western District of North Carolina, Charlotte Division; retained by Gallivan, White & Boyd, PLLC (Jim Dedman) for the Defendants; assessing lost business value damages claim (2019 – *Written Expert Report*)
- Kevin Monds, individually, on behalf of Unlimited Possibilities Holdings, LLC, UP Operations, LLC, and as Trustee of the Equity Trust Company Custodian FBO Kevin Monds IRA and Equity Trust Company Custodian FBO Kevin Monds Roth IRA (collectively, the “Plaintiff”) v. James Scruggs, individually; UP At Tewkesbury, LLC; UP at City View, LLC; and J.S. & Associates, Inc., and Unlimited Possibilities Holdings, LLC and UP Operations, LLC (collectively, the “Defendant”), Case No. 18-CVS-10898, in the Superior Court of Mecklenburg Co., NC; retained by Miller, Monroe & Plyler, PLLC (Jason Miller) for the Plaintiff; analyzing and reallocating shared benefit expenses incurred in a controlled group of corporate entities and determining damages (2018 – *Written Expert Report*)
- Nellie G. Griesinger v Daniel Patrick Flynn, Case No. 13-CVD-14859 in Mecklenburg Co. NC District Court; retained by Hunt Law, PLLC (Greg Hunt), attorneys for the Defendant; analyzing bank accounts and credit card account statements for marital support determination in divorce litigation (2018 – *Written Expert Report*)
- Alexander Cain v Allison Hargett; retained by Touchstone Family Law (Mallory Willink), attorneys for the Plaintiff; analyzing bank accounts and credit cards activity for marital support determination in divorce litigation (2018 – *Written Expert Report*)
- Emory University, Inc. v. Neurocare, Inc., Case No. 1:17-CV-01721, in United States Northern District Court of Georgia; retained jointly by Allen & McCain, P.C. (Hunter Allen and Rusty McCain), attorneys for the Plaintiff, and Peters & Monyak, LLP (Jonathan Peters), attorneys for the Defendant; determining the ability to pay a litigation settlement obligation (2018 – *Written Expert Reports*)
- DiVittorio v. DiVittorio in Mecklenburg Co., NC Mediation; retained by Sodoma Law (Nicole Sodoma) for the Defendant; evaluating the business valuation report of Jennifer DiVittorio, LLC, a multi-level marketing cosmetic franchise performed by a neutral expert witness in divorce litigation (2018 – *Written Expert Summary Report*)
- Undisclosed v. Undisclosed, Case No. 17-CVD-xxxxx in Mecklenburg Co., NC District Court; retained by Hull & Chandler (Ketan Soni) for the Defendant; Defined Benefit Plans Marital Asset Net Value Calculations in divorce litigation (2018 – *Written Expert Report*)
- DeBruhl v. DeBruhl in Mecklenburg Co., NC District Court; retained by the Defendant; investigating alleged fraudulent accounting, asset misappropriations, and embezzlement activities within DeBruhl Environmental Excavating, Inc. by the Plaintiff; determining damages (2017 – *Written Expert Report*)

- Michael Thomson v. James Lafaye Grant, Geico Insurance Agency, Inc., et al., Case No. 58-CV-2016-900870.00 in Shelby Co., Alabama Circuit Court; retained by William Cone Owen, Jr., Esq. for the Plaintiff; personal injury lost profits / lost income damages determination and calculation (2017 – *Written Expert Report*)
- Loretta F. Hairston v. Robert Calvin Hairston, Case No. 17-CVD-1256 (AVB) Mecklenburg Co., NC District Court; retained jointly as neutral expert by The Blain Law Firm, P.C. (Sabrina Blain) and Law Offices of Tamela T. Wallace, P.A. (Erika N. Angles); forensic accounting investigation and valuation of a UPS Store in divorce litigation (2017 – *Written Expert Report*)
- James Marklin Harper v. Sally Rene Harper, Case No. 14-CVD-939 in Catawba Co., NC District Court; retained by the Defendant; assisted in preparing Equitable Distribution Affidavit in divorce litigation (2017 – *ED Affidavit*)
- Carmen Cousin v Terry Cousin, Case No. 16-CVD-9730 in Mecklenburg Co., NC District Court; retained by Sodoma Law (Nicole Sodoma) for the Defendant; calculating the separate property portion of retirement assets including the net present value of an NFL pension asset, annuity contracts, and a 401(k) savings plan asset owned by the Defendant in divorce litigation (2017 – *Written Expert Summary Report*)
- Gilbert v. Gilbert in Mecklenburg Co., NC District Court; retained by Sodoma Law (Nicole Sodoma) for the Defendant; calculating the separate property portion of retirement assets including the net present value of an NFL pension asset, annuity contracts, and a 401(k) savings plan asset owned by the Defendant in divorce litigation (2017 – *Written Expert Summary Report*)
- Albert Isaac v. Morex, Inc., et al. in Mecklenburg Co., NC Superior Court; retained by the Plaintiff for Lincoln Derr (Sara Lincoln); consultations and analysis of business value diminution damages in a minority shareholder oppression matter (2017 – *Consultations*)
- Ray v. Ray in Henderson Co., NC District Court; retained by the Plaintiff; performing a hidden asset search in divorce litigation (2017 – *Written Expert Report*)
- Wells Fargo Bank, NA v. Charles Fager, Joan M. Marmarellis, and Solomon Brad, and the Related Counter Suit, in Jefferson Co., Alabama Circuit Court; retained by Hood & Lay, LLC (Rhonda Steadman Hood) for the Defendant; forensic accounting investigation of mortgage loan activity (2016 – *Written Expert Report*)
- Renee Hunter v. Andrew Silbereisen, Case no. 09-CVD-25794 (GLH) in Mecklenburg Co., NC District Court; retained by The Blain Law Firm, P.C. (Sabrina Blain) for the Plaintiff; hidden asset search and forensic accounting investigation to determine historical income earned in divorce litigation (2016 – *Written Expert Report*)
- Rebecca L. Hanson v. Raphael Andrew Hanson, IV, Case No. 01DR 2014 901320 (PRS) in Jefferson Co., Alabama District Court, Domestic Relations Division; retained by The Rose Law Firm, LLC (Katherine Wright Haynes) for the Defendant; calculating the net present value of a Defined Benefit Plan asset and Defined Contribution Plan assets owned by the Defendant in divorce litigation (2016 – *Written Expert Report*)
- Grace Danello v. Timothy Danello, Case No. 15 CVD 14421 (MJO) in Mecklenburg Co., NC District Court, Domestic Relations Division; retained by James, McElroy & Diehl, P.A. (David Meade Kern) for the Defendant; calculating the net present value of a U. S. Government (FERS) defined benefit pension plan asset owned by the Defendant and the net present value of a defined benefit pension plan asset owned by the Plaintiff in divorce litigation (2016 – *Written Expert Reports*)
- Brewer v. Brewer, Case No. 12-CVD-3071, in Rowan Co., NC District Court; retained by the Hatcher Law Group (Courtney Smith) for the Defendant; computing the after-tax value of Defendant’s compensation from his vested restricted stock in divorce litigation (2016 – *Written Expert Report*)
- Darabaris v. Darabaris, Case No.: DR-2014-900171 in Jefferson Co., Alabama Circuit Court, Bessemer Domestic Relations Division; retained jointly by Virginia Meigs, Esq. (Plaintiff Counsel) and Paul Shaw, Esq. (Defendant Counsel) as neutral expert; forensic accounting investigation and valuation of an automotive engine machining repair business in divorce litigation (2015 – *Written Expert Report*)

NON-EXPERT WITNESS FORENSIC ACCOUNTING ENGAGEMENTS

- Verified the vote by an 1,800 member physician practice to terminate the entity and enter into a merger agreement
- Embezzlement within a dental practice
- Embezzlement with a nonprofit organization
- Cash embezzlement within a water & sewer utility discovered during a routine financial statement audit
- Cash embezzlement investigation within a large ministry discovered during a routine financial statement audit
- Cash embezzlement investigation within a municipal government utility, and re-design of internal control structure
- Designed internal control policies & procedures in a heavy equipment services closely-held business
- Investigated fraud by a construction contractor
- Investigated fraud by the CEO of a large K-12 private school; determined damages; provided financial statement assurance; designed and documented detailed accounting & finance procedures, and board of directors' oversight policies and procedures; developed a standardized Board of Directors reporting package
- Investigated high-dollar insurance lost profits damages claims for an insurance company – Restaurant fire claim; train collision loss claim; and construction site fire loss claim
- Investigated alleged improper activities by the former CFO of a large Birmingham healthcare system in conjunction with the financial statement audit of the health care system by KPMG; determined damages
- Investigated fraud at a wholesale distribution company; determined theft loss damages
- Investigated fraud at an automotive service company; determined theft loss damages
- Investigated fraud at an automotive dealership; determined theft loss damages
- Investigated fraud at a truck parts distributor; determined theft loss damages

SIGNIFICANT TRADITIONAL CPA SERVICE ENGAGEMENTS

- From 2015 to 2021, acting CFO for a Water and Sewer local government utility overseeing \$7.6 million dollar sewer renovation project
- Guided consolidated federal healthcare contractor through \$832,000 contract billing violation initiated by a subsidiary CEO override of internal controls, securing continuance of all government contracts, board of directors credibility, and over 200 jobs; earned compliments of government regulators, defense contract auditors (DCAA), Department of Justice officers, Washington, D.C. legal counsel, board members, and corporate officers
- Post-acquisition Consultant: As out-sourced CFO, achieved resolution to numerous major accounting and reporting problems of a \$150 million U.S. Tier 1 automobile component manufacturing corporation following its acquisition by a foreign privately held corporation; reallocated \$90 million general ledger account line item containing all plant construction and equipment acquisition costs, and created methods for allocating costs to individual assets and robotic assembly lines in the plant; performed asset cost allocations; recommended numerous accounting policies and procedures; reported corrections to previously released financial statements; computed deferred income taxes; facilitated transition of newly hired finance officer; coordinated resolution to capital lease and intangible asset accounting issues raised by Ernst & Young – Mexico
- Assisted a water and sewer utility and the related municipal government in avoiding Receivership threatened by material bond trust violations; performed financial statement audits, and negotiated successful resolution with bank trust department executives and their external legal counsel
- Created an extensive financial model to forecast the cost of renovating an historic department store building to house a \$50 million state-of-the-art science museum, complete with numerous exhibit creation cost estimates; prepared cash flow projections to predict amount and timing of financing need
- Verified cost of newly constructed \$8 million performance theatre, redesigned financial reporting model, assessed financing need, recommended financing structure, and prepared historical financial statements and financial projections to demonstrate debt service capabilities that led to successful refinancing

- Performed a business acquisition due diligence audit; determined existing asset values and purchase price, and negotiated the transaction for Birmingham company buying-out a national competitor in Tampa, FL
- Conversion of a Grand Cayman Apartment Complex to Condominiums; performed the basic accounting for cost capturing and segregation and tax compliance work for a group of U. S. investors who acquired property in Grand Cayman and successfully converted it into Condominiums that were each later sold.
- Sarbanes-Oxley Act of 2002 implementation services for a multi-state, Federal Government airplane refurbishment contractor conglomerate; project involved controls assessment, documentation design and creation, segregation of existing preventive and detective controls, and recommended improvements to preventive internal controls; identified pre-Ernst & Young audit material weaknesses; the creative documentation design methodology that segregated preventive and detective controls was praised by Ernst & Young as never having been seen before
- Financial institution due diligence examination for prospective acquirer; discovered, documented, and reported significant understatement of loan loss reserve that resulted in client saving over \$3 million
- Designed internal control system for a municipal electric, water and sewer utility that was compliant with “December 2011 (version 6), COSO Internal Control – Integrated Framework”
- Gained commendations from a large New York healthcare investment firm regarding business plan and financial projections for a new Medical Mall campus stating, “we have never seen a business plan this well prepared”
- Developed business plans, intricate financial projections, and financing proposals for an Internet start-up operation, a physician practice relocating to the Mayo Clinic, a plastic surgery start-up practice, a health services organization, nonprofit organizations, and wholesale distributors, among others which all resulted in successful business ventures
- 3-Year audit of multi-state health care provider; prepared all financial statements with note disclosures; Ernst & Young issued audit opinions based on our work
- Led joint audit of a large mortgage company in Atlanta using Deloitte & Touche’s paperless audit software; prepared financial statements with note disclosures; coordinated work with Deloitte & Touche San Diego office
- Coordinated with PWC Orlando office and led the financial statement audit of a telecommunications consolidated entity; audit was relied upon for determining target company acquisition price
- Worked in conjunction with Ernst & Young in performing a 3-year audit and preparing the financial statements for an entertainment company’s Initial Public Debt Offering
- Acting CFO for businesses in lieu of employing their own full-time CFOs
- Counseled boards of directors in effectively discharging their duties regarding oversight of CEOs and CFOs; designed and developed written accounting, finance, and board of directors oversight policies and procedures for a multi-state ministry and a large community foundation; developed boards of directors reporting packages to achieve informative reporting and enhance decision-making
- Facilitated resolution to disputes regarding government contractor consolidated group inter-company service contracts
- Facilitated strategic planning for a \$10 million corporation
- Successfully negotiated penalty abatement for failure to timely file income tax and information returns or pay income taxes timely; creatively solved complex income tax problems
- CPA Firms Partner in Charge of Accounting & Auditing Services (1992 – 2015) - Designed, implemented, and monitored quality control systems for four CPA firms; Obtained unqualified opinions, without letter of comment, on all nine (9) SEC and non-SEC peer reviews of CPA firms’ compliance with professional standards with respect to accounting & auditing services

LAW FIRMS / COURTS RETENTION AS AN EXPERT WITNESS

- Acel IP Law, PLLC (Orlando, FL)
- Adams & Reese, formerly Lange, Simpson, Robinson & Summerville (Birmingham, AL)
- Adkins, C. Christopher, Esq. (Huntersville, NC)
- Alabama Circuit Court, Judge Edward L. Ramsey (Birmingham, AL)

- Alabama Circuit Court, Judge Pat Ballard (Birmingham, AL)
- Allen & McCain, P.C. (Atlanta, GA)
- Bagwell Holt Smith P.A. (Raleigh, NC)
- Baker, Donelson, Bearman, Caldwell & Berkowitz, PC (Birmingham, AL)
- Balch & Bingham (Birmingham, AL)
- Bates & Bates Law Office (Dickson, TN)
- Bell, Davis & Pitt, P.A. (Winston-Salem, NC)
- Blain, Sabrina, Esq. (Charlotte, NC)
- Blood Law, PLLC (Waxhaw, NC)
- Boyd, Fernambucq & Dunn, P.C. (Birmingham, AL)
- Bray & Long, PLLC (Charlotte, NC)
- Brown, Moore & Associates (Charlotte, NC)
- Burr & Forman LP (Birmingham, AL)
- Burt & Cordes PLLC (Charlotte, NC)
- Bush Ross, P.A. (Tampa, FL)
- Butler Snow LLP (Birmingham, AL)
- Candace B. Peebles Family Law (Birmingham, AL)
- Carpenter & Carpenter PLLC (Gastonia, NC)
- Caudle & Spears, P.A. (Charlotte, NC)
- Church Watson Law, PLLC (Cornelius, NC)
- City of Birmingham, Alabama District Attorney's Office
- City of Decatur, Alabama District Attorney's Office
- Clemmons Family Law (Clemmons, NC)
- Collins Family Law Group (Monroe, NC)
- Colombo, Kitchen, Dunn, Ball & Porter, LLP (Greenville, NC)
- Conrad Trosch & Kemmy, P.A. (Charlotte, NC)
- Davies, Kenneth T., Esq. (Charlotte, NC)
- Davis & Davis, Attorneys at Law, P.C. (Salisbury, NC)
- Devore, Acton and Stafford, P.A. (Charlotte, NC)
- Dominick, Fletcher, Yeilding, Wood & Lloyd (Birmingham, AL)
- Easterling Law, PLLC (Matthews, NC)
- Edward Ham, P.C. (Charlotte, NC)
- Epperson Law Group, PLLC (Charlotte, NC)
- Fawal & Spina (Birmingham, AL)
- Gallivan White Boyd (Charlotte, NC)
- Gallivan White Boyd (Greenville, SC)
- Godly, Glazer & Funk (Charlotte, NC)
- Gordon, Dana, Still, Knight & Gilmore, LLC (Birmingham, AL)
- GraserSmith, PLLC (Charlotte, NC)
- Gulas & Stuckey (Birmingham, AL)
- Hamilton Stephens Steele + Martin, PLLC (Charlotte, NC)
- Harden Law Firm (Ft. Mill, SC)
- Harkey Lambeth & Gunter (Charlotte, NC)
- Haynes Law Firm, LLC (Birmingham, AL)
- Heard Ary & Dauro (Huntsville, AL)
- Hedrick Gardner Kincheloe & Garofalo (Charlotte, NC)
- Hendrick Bryant & Nerhood, LLP (Winston-Salem, NC)
- Hill – Turner, LLC (Birmingham, AL)

- Howard & Howard (Ann Arbor, MI)
- Hull & Chandler (Charlotte, NC)
- Hunt Law, PLLC (Charlotte, NC)
- Jackson Lewis P.C. (Charlotte, NC)
- James McElroy & Diehl (Charlotte, NC)
- Johnson & Johnson Attorneys at Law, PLLC (Elizabethtown, NC)
- Julie Katz Callaway, PC (Birmingham, AL)
- Kennedy Law Associates PLLC (Charlotte, NC)
- Kenneth Stiles Advisory, PLLC (Charlotte, NC)
- Keuler, Kelly, Hutchins, Blankenship & Sigler, LLP (Paducah, KY)
- King Collaborative Family Law (Charlotte, NC)
- Kirk Palmer & Thigpen, (Charlotte, NC)
- Knipp Law Office, PLLC (Charlotte, NC)
- Krusch Law, PLLC (Charlotte, NC)
- Krusch & Sellers, P.A. (Charlotte, NC)
- Kurtz Whitley Guy & Simos, PLLC (Winston-Salem, NC)
- Lake Norman Law Firm (Charlotte, NC)
- Leach, Timothy (Gastonia, NC)
- Lincoln Derr, PPLC (Charlotte, NC)
- Lusk and Lusk (Guntersville, AL)
- Lord & Lindley, PLLC (Charlotte, NC)
- Marcellino & Tyson, PLLC (Charlotte, NC)
- Massey, Stotser & Nichols, P.C. (Birmingham, AL)
- Mauney PLLC (Charlotte, NC)
- Maynard Nexsen, PC (Birmingham, AL / Huntsville, AL)
- Methvin, Terrell, Yancey, Stephens & Miller, P.C. (Birmingham, AL)
- McConaughy & Sarkissian, P.C. (Denver, CO)
- McCord, Samuel, Esq. (Birmingham, AL)
- Miller & Johnson PLLC (Boone, NC)
- Miller Monroe & Plyler, PLLC (Raleigh, NC)
- Mobley Law Firm (Greenville, SC)
- Moore & Van Allen (Charlotte, NC)
- Morgan & Morgan (Plantation, FL)
- Mullins Nelson (Charlotte, NC)
- North Carolina Estate Planning & Fiduciary Law (Charlotte, NC)
- Olgetree, Deakins, Nash, Smoak & Stewart (Raleigh, NC)
- Osborn, D. Christopher, Esq. (Charlotte, NC)
- Peters & Monyak, LLP (Atlanta, GA)
- Pope McMillan, PA (Statesville, NC)
- Pressley, Thomas & Conley (Statesville, NC)
- Quillen Law Office, LLC (Birmingham, AL)
- Rachlis Duff & Peel, LLC (Chicago, IL)
- Rech Law, P.C. (Charlotte, NC)
- Reed Smith LP (San Francisco, CA)
- Reiss & Nutt, PLLC (Wilmington, NC)
- Richard M. Koch, P.A. (Charlotte, NC)
- Richardson Thomas, LLC (Columbia, SC)
- Robinson Waters & O’Dorisio, P.C. (Denver, CO)

- Rosenwood, Rose & Litwak, PLLC (Charlotte, NC)
- SeiferFlatow, PLLC (Charlotte, NC)
- Shaw, Paul B., Jr. LLC (Birmingham, AL)
- Sheppard Mullins Richter & Hampton (Washington, D.C.)
- Sirote & Permutt, PC (Birmingham, AL)
- Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P. (Raleigh, NC)
- Smith, Gambrell & Russell LP (Atlanta, GA)
- SNEED PLLC (Davidson, NC)
- Snell & Wilmer, LLP (Salt Lake City, UT)
- Sodoma Law (Charlotte & Monroe, NC)
- Soni and Brendle PLLC (Charlotte, NC)
- Spencer & Spencer, P.A. (Rock Hill, SC)
- Starnes Davis Florie LLP (Birmingham, AL)
- Sterling & Hood (Birmingham, AL)
- Stepp Law Group, PLLC (Monroe, NC)
- Stroud, Joseph E., Jr. (Jacksonville, NC)
- TLG Law (Charlotte, NC)
- The Crittenden Firm (Birmingham, AL)
- The Goodman Law Firm, PLLC (Charlotte, NC)
- The Hatcher Law Group (Charlotte, NC)
- The Honnold Law Firm, PA (Charlotte, NC)
- The Law Office of Rebecca McNerney PLLC (Charlotte, NC)
- The Rose Law Firm (Birmingham, AL)
- The Salvagio Law Firm (Birmingham, AL)
- Thomas, Godley & Grimes (Davidson, NC)
- Tin Fulton Walker & Owen, PLLC (Charlotte, NC)
- Tonkon Torp LLP (Portland, OR)
- Touchstone Family Law (Charlotte, NC)
- Tran Law Firm, PLLC (Charlotte, NC)
- U. S. Bankruptcy Court, Northern District of Alabama
- Venn Law Group (Charlotte, NC)
- Viera Legal, PLLC d/b/a Modern Legal (Charlotte, NC)
- Virginia Meigs, Esq. (Birmingham, AL)
- Wagner Hicks PLLC (Charlotte, NC)
- Wallace, Jordan, Ratliff & Brandt (Birmingham, AL)
- Weaver, Bennett & Bland, P.A. (Charlotte, NC)
- West, Brown, Huntley & Thompson, P.C. (Breckenridge, CO)
- Wienberg, Christine, Esq. (Charlotte, NC)
- Williams & Connolly, LLP (Washington, D.C.)
- Woodruff Family Law Group (Greensboro, NC)

BUSINESS VALUATIONS PERFORMED

- Asphalt Paving Company
- All-terrain Vehicle and Motorcycle Dealership
- Amusement, Games & Entertainment Establishments
- Architectural Firms

- Automobile Body Shop
- Automobile Parts Distribution Companies
- Automobile Repair Service Company
- Background Search Services Company
- Barbecue Grill Patented Components Company
- Brick Manufacturing
- Business Consulting Firm
- Carpet and Flooring Retailer
- Coal Mining Cable Repair Services Company
- Coin Operated Game Machine Arcade
- Commercial Bakery
- Commercial Construction Contractor
- Commercial Real Estate Sales Company
- Commercial Real Estate Management
- Computer Software Development Company
- Concrete Manufacturer
- Construction Contractors
- Consulting Firms
- Country Club
- CPA Firms
- Daycare Centers
- Delaware Statutory Trust (DST) Investments
- Dental Practices
- Distribution Companies
- E-Commerce Online Businesses
- Electrical Services Contractor – Commercial
- Financial Planning
- Fine-dining, Full-service Restaurants
- Fish & Seafood Wholesaling
- Food Product Producers
- Furniture Manufacturer
- Grocery Store Conglomerate
- Healthcare Administration
- Healthcare Equipment Sales Company
- Heavy Equipment Repair Services Company
- Hedge Fund General and Limited Partner Interests
- Industrial Manufacturing Company
- Insurance Agency
- Intellectual Property
- Law Firms
- Machining Shops
- Manufacturing Companies
- Medical Practices
- Motor Sports Company
- National Exposition Company
- NASCAR Racing Business
- NASCAR Racing Maintenance & Support Business
- Nonprofit Intellectual Property (Human Trafficking)

- Off-road Motor Sports Vehicles
- Paint Manufacturing and Distribution Company
- Parking Lots
- Personnel Services Company – Multi-state
- Petroleum Products Distribution Company
- Physician Practices and Medical Practice Groups
- Portfolio Management Companies
- Private Equity Funds
- Private Equity Funds' Management Companies
- Private Equity General Partner and Limited Partner Interests
- Private Equity Portfolio Companies
- Portfolio Asset Management Companies
- Professional Consulting Firms
- Professional Service Firms
- Public Storage Facilities
- Ranch Land
- Real Estate Construction Contractor
- Real Estate Development Companies
- Real Estate Holding Companies
- Real Estate Management Companies
- Real Estate Mortgage Companies
- Real Estate Title Company
- Registered Investment Advisors
- Residential Real Estate Construction Companies
- Residential Real Estate Sales Companies
- Residential Repair & Maintenance Services Company
- Restaurants
- Retail Book Store
- Retirement Plan Assets – NFL Players, FERS, Defined Benefit, Defined Contribution
- Safety Products Distribution Company
- Steel Fabrication Business
- Steel Plateworks Manufacturing
- Steel Tube Manufacturing and Fabrication
- Stock Appreciation Rights
- Stock Options
- Storage Facilities
- Technology Recruiting, Training, and Employment
- Transportation Brokerage
- Tree Service Companies
- Tungsten Carbide Rods Distributor
- UPS Stores
- Vending/Route Distribution Company
- Window and Door Installation Services
- Wood Products Manufacturing

CONTINUING EDUCATION

Cutting-edge continuing education completed for all credentials (CPA/CFE/CFF/ABV/CVA) in the areas of accounting, auditing, tax, business valuation, fraud, damages, forensic accounting, and economics since inception for each credential; exceeding forty-hours per year.