

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

(Selected Forensic Accounting, Litigation and Valuation Experience - Prepared per FRCP 26)

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**“Dispensing Teaching-Based Testimony”<sup>sm</sup>**

**Position**

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**Professional Experience**

Mr. Dorrell's forensic accounting, litigation and business valuation related experience includes both expert witness and consultation before various Courts and juries in a wide variety of complex matters. His expertise encompasses an extensive scope of cases, including construction, financial services, healthcare, insurance, leasing, manufacturing, real estate, retail, telephony, transportation and utilities.

**Types of Expert Witness Litigation**

Mr. Dorrell's experience includes the following types of matters:

- Accountants' Malpractice
- Alter Ego
- Anti-Trust
- Breach of Contract
- Fiduciary Duty
- Forensic Accounting
- Fraud
- Fraudulent Transfer
- Lender Liability
- Lost Profits/Damages
- Marital Dissolution
- Personal Injury
- Piercing the Veil
- Product Liability
- Solvency
- Valuation
- Wrongful Death
- Wrongful Termination

**Types of Business Valuation Project**

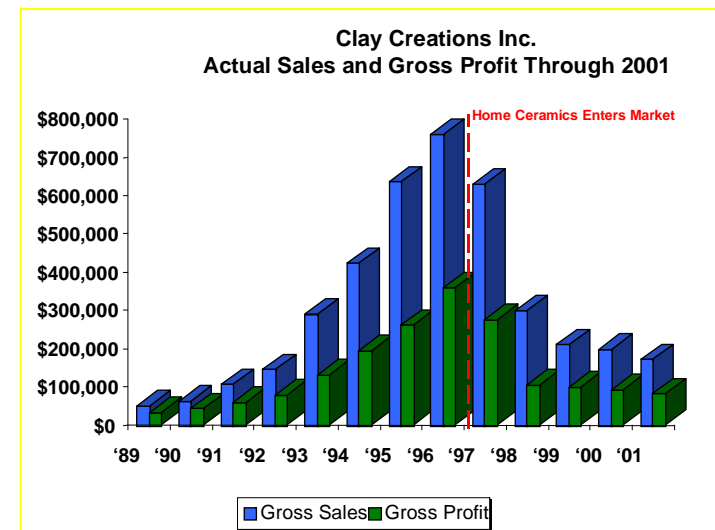
- Accounting Firms
- Agricultural Businesses
- Auto & Truck Dealerships
- Chemical Companies
- Construction Companies
- Copyright Infringement
- Dissenting Shareholders
- ESOPs
- Estate Tax (706)
- Forest Products
- Gift Tax (709)
- Import/Export
- Intangible Assets
- Intellectual Property
- Law Firms
- Manufacturers
- Patents/Trademarks
- Wholesale/Distribution



**financialforensics®**

keeping business in business

(example exhibit)



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**Involvement Guidelines**

We have found that our cost-effectiveness as litigation and valuation support specialists requires a minimum claim amount of \$25,000. However, we will provide advisory and *pro bono* assistance in smaller matters.

**Fee Policy**

It is our practice to spend up to 4 hours at no charge to gain an understanding of the matter, and advise you of the most effective application of our expertise. We will provide you with deliverable-specific fee estimates *where possible*.

**Technology Sources**

We utilize the most current technology for research, analysis and presentation including Internet access and a variety of on-line databases and services.

**Selected Litigation & Business Valuation Assignments**

The following *selected* examples illustrate the types of cases and assignments in which we have provided assistance. Further details can be provided upon request.

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**MATTER**

A large Northwest forest products company was defending itself against the US Forest Service who brought a set-off claim based upon allegations of alter ego, fraudulent conveyance, and breach of contract pursuant to litigation **originally filed in 1987**. The judge directed a two part-trial on the alter ego claim to determine whether damages were relevant.

A Texas real estate company sought payment for its long-term lease commitment from the Washington distributor who had acquired the company that guaranteed the original contingent lease. Upon notice of the contingency triggering, the Washington company asserted that its **re-valuation of the entity acquisition** left the landlord with virtually no value.

A large Northeastern US fabric manufacturer was sued for **faulty product** causing plaintiff's claimed loss of sales to **Korea and Germany**, resulting in the financial near-collapse of plaintiff's manufacturing business. The claim spanned nearly 6 years and required analysis of the **economic conditions and currency exchange fluctuations** in the US, Germany and Korea for the pertinent periods. The analysis was particularly challenging since the damages period overlapped the Asian market financial crisis.

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**OUTCOME**

During the Federal trial we testified the last two days on behalf of the defendant. Our client received a favorable **bench ruling** the day following testimony. The judge stated that it was only her second bench ruling in 17½ years, and indicated that our testimony regarding the facts and circumstances was foundational to her ruling.

We assisted counsel in a detailed accounting, financial and valuation investigation, including participation in key opposition depositions and advised that **both actual and fraudulent conveyance** evidence was apparent. We prepared detailed expert reports and were deposed. During trial, settlement was reached just prior to our testimony. Post-settlement, opposition attorneys admitted that our fraudulent conveyance evidence was controlling.

At trial, we testified to an extensive **international product demand/analysis** and its likely impact on the plaintiff for the multi-year period. Our conclusions (delivered through visual exhibits) resulted in a **key observation** that was likely pivotal to the jury's decision; we demonstrated that the business relationship between the supplier and producer had begun deteriorating **3 years prior** to the initial damage claim. Likewise, we were instrumental in demonstrating that plaintiff's key witness had **perjured** himself. The jury found **no damages** for our client.

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MATTER

A large Oregon lumber mill was seeking **performance on a \$2,000,000 surety bond**, claiming the opposing insured (a former customer with **multiple nationwide entities**) had breached their commitment. The surety sought to avoid payment, claiming plaintiff had failed to notify the insurer of a default by insured, which consisted of late payments. The legal issue was whether the surety was **prejudiced** by the claimed late default notice.

A closely held automotive repair business suspected their accountant/office manager of **embezzlement**. The impact threatened the continuation of the business, and the suspect (through his attorney) declined to participate in any way. We conducted an on-site records analysis requiring **extensive forensic analysis** and partial reconstruction to determine the extent of the fraud.

The controlling shareholder of a private holding company required the **fair market value** of each of the entities within the corporate umbrella, at 2 distinct points in time. Each entity operated in a discrete industry requiring unique analysis of the **pertinent economic drivers**. Also, one entity derived from a pre-matter period necessitating extensive financial statement **normalization** and reconstruction for non-GAAP reporting.

An Oregon cookie stamp producer filed against a Pennsylvania company for **trade dress infringement** and resultant Lanham Act damages. We prepared and testified to a damages analysis approximating \$4,000,000. The **jury found for our client** in the amount of \$4,000,000 and also assessed punitive damages approximating an additional \$8,000,000. However, due to a concurrent US Supreme Court decision the case was remanded for **retrial**.

A successful post-startup packet software company was acquired by a **French telecommunications conglomerate**. The acquired (pre-acquisition) majority shareholder sought damages for a claimed post-acquisition breach of contract regarding growth-oriented financing availability intended to expand the acquiree's market share.

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OUTCOME

We executed an extensive financial analysis including complex accounting and consolidation methods, and comparison among the entities and industry guidelines, and wrote an affidavit in support of plaintiff's **Motion for Summary Judgment**. Our affidavit measured the financial condition of the insured at 2 distinct points in time indicating the insured's dire financial condition throughout. Consequently, it was clear that the **surety was not prejudiced** by the claimed late notice. The judge ruled in favor of our client, and specifically **cited and relied upon our work** in his ruling.

Based upon our findings, the suspect **conceded his involvement, and assigned virtually all of his personal assets** to the business owners, and also signed a personal note committing to repay the difference.

Our anticipated testimony required the support of detailed valuation documents at the **Appraisal Report** (USPAP) level for each of the various operating entities. The reports included comprehensive analysis and application of each respective industry, including **timber properties, construction and consumer segments**. Also, the Methods consisted of Asset, Income and Market including both public and private transactions. Based upon our exhaustive analysis the **opposing expert concluded that we were correct**, and thus not required to testify.

We **updated** our damages analysis for the nearly **2 years** since the previous trial and prepared to deliver the same testimony at a new trial. However, the opposition **settled in favor of our client** before trial commenced.

We analyzed and critiqued the Purchase Agreement and numerous related financial and legal documents defining the initial acquisition transaction. Also, we executed extensive financial analysis and related **due diligence** of the French conglomerate. Finally, we prepared preliminary **IPO-related estimates of potential value "but for"** the claimed breach of acquisition agreement. Based upon our analysis and related factors the French conglomerate settled favorably with our client.

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*MATTER*

The West Coast's largest telephone company was sued for nearly **\$10 million** by a customer claiming their breach of contract for **failing to transfer** a telephone number. An appeal to an earlier motion for summary judgment dismissing the claim landed the trial in Federal court. Plaintiff's claim was presented through extensive expert witness analysis, exhibits and testimony.

A well-known toolmaker sued a Fortune 1000 company under the Lanham Act for **trademark infringement** related to the design, manufacturing and distribution of a specialized tool. The plaintiff sought injunctive relief and **damages for lost profits**.

A developer sued an Oregon city for a "**wrongful taking**" of his development property. Plaintiff's damages were prepared by a high-profile economics firm that included very aggressive assumptions and little foundation, thus resulting in a significant **overstatement of damages**.

One of the US's largest over-night parcel carriers was sued by a **franchisee** for breach of contract resulting from their loss of continuation rights. Their expert claimed significant damages through application of supposed business valuation methods.

The founder of a high-profile geotechnical engineering firm had implemented a **succession transition** plan consisting of periodic stock sales to the remaining shareholders. An **ESOP** was also a key component of the plan. Once the successor shareholders achieved majority control, they restated the firm's financials and claimed that the founder had **fraudulently misrepresented** results for his benefit.

A candidate for a municipal police department claimed **wrongful termination** and filed a claim for significant damages.

A couple seeking a **divorce** disagreed on the value of the wine wholesale business founded and operated by the husband. The wife's attorney claimed that the business had a substantial value, and that the husband had **fraudulently altered** the business's financial records.

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*OUTCOME*

We **rigorously critiqued** plaintiff's claimed damages analysis which caused plaintiff to **continually revise in response to our critiques**, and demonstrated that no damage could have occurred due to the plaintiff's poor business record. The jury found **no damages** for our client.

Our trial testimony was supported by an 80-page witness statement containing extensive financial analysis, and proving that the plaintiff was the **dominant** party, had acted **deliberately** and was motivated by **declining** financial circumstances. Further, our rebuttal testimony to opposition's expert resulted in a \$4.5 million jury award.

We prepared a **comprehensive damages analysis** indicating the most likely impact to the developer. We also used sensitivity testing and validation to identify the **pivotal weaknesses** of opposition's report in anticipation of trial testimony. We produced a written critique in anticipation of testimony, but the matter settled pre-trial with defendant paying a nominal amount.

Our analysis critiqued the opposition expert's application of valuation theory and demonstrated his errors using our **Valuation Report Card®** technique. A settlement was quickly reached that was favorable to our client.

We conducted **exhaustive accounting and valuation analysis** spanning the multi-year period in question, and likewise corrected the outside CPA's flawed treatment of prior year **project overlap**. Our actions included various all-hands work sessions and detailed financial and valuation analysis indicating the veracity of the founder. The successor shareholders eventually **withdrew their claims** and paid the founder's costs.

We prepared a damages analysis based upon the pertinent facts and circumstances and objective **demographics references**. The Court used our analysis to direct the plaintiff to a settlement.

We conducted a very **cost-effective** analysis consisting of forensic accounting and determination of the fair market value of the business. We testified to the value during trial and proved that the husband had not altered the financial records. The **judge ruled in favor** of the husband using our value.

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*MATTER*

A previously-tried opponent claimed an erroneous method of **interest rate calculation** in an attempt to lower his total damages. We were asked to analyze and verify the proper method of calculation.

The Court appointed a Receiver to seize the assets and business operations of one the "Top 50" largest real estate brokerages in the U.S. We were **engaged by the Receiver** to assist him in the determination and identification of assets including multiple kiting bank accounts spread throughout the U.S.

A Washington-based agricultural producer relied upon a bank's representation of the creditworthiness of a distributor to extend substantial trade credit. The distributor defaulted on the debt, and we assisted the producer in a **misrepresentation** suit against both the bank and the distributor.

We assisted a Texas-based property owner/manager with the forensic accounting analysis of a large West Coast Bank and RTC-sponsored loan for Washington-based apartment properties. Our client claimed **breach of fiduciary duty** and sought damages and the return of control.

A national property developer sold one of the West Coast's largest marinas to a nationwide insurance company. The insurance company sued for \$7,000,000 **claiming breached warranty**.

A West Coast marine barge company lost a vessel while towing, which resulted in an oil spill in Canadian waters. Transport Canada claimed \$6,000,000 in **direct and indirect damages** in addition to possible **environmental** damages. Further, Transport Canada engaged a "Big 6" accounting firm to conduct a 6,000+ hour audit to validate the claim.

A manufacturer of RTA furniture was enduring divorce proceedings where the spouse had an expert **claiming an unrealistic value** for the business.

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*OUTCOME*

The testimony included both definition and demonstration of the "**US Rule**" of interest amortization. Although research into contemporary sources failed to find a documented definition of the method, we found a reference in a textbook circa **1886** which we used as evidence during testimony. The Court found for our client in full.

By working through Christmas we quickly identified and seized the assets, numerous entities, including out-of-state wholly and partially owned subs and began operating the business. Further, we developed a **detailed cash-flow model to simulate** the results of potential Receiver scenarios and demonstrated that immediate sale was the most beneficial route for the creditors.

The jury found for our client in all respects including calculations that we had prepared and testified to in Court. Further, the damages **jury poll** disclosed that the jury had voted 12 out of 12 for our damages

Based upon our forensic analysis, supported by an extensive affidavit we provided Court testimony supported by illustrative foamcore exhibits. The **opposition settled favorably** with our client while the Court deliberated the facts.

We demonstrated to the jury through **demonstrative exhibits** and **trial testimony** that the insurance company's claim was not valid. The jury found for damages of only \$83,000.

Through **affidavit and testimony**, we demonstrated that the Transport Canada claim was faulty and in conflict with their own regulations, and that the accounting firm's analysis had virtually **no reliability**. As a result, the Court directed a settlement in our client's favor. Our analysis consisted of less than 250 hours.

We demonstrated through a **formal valuation** that the company was worth less than one half the amount claimed. The conclusion was in favor of our client.

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*MATTER*

A "Big 6" accounting firm asked us to serve as expert witness on their behalf in a **breach of contract** matter in Los Angeles, New York, and Anchorage. The matter required extensive forecasting and damages calculations and **refutation of opposition's expert testimony** by a nationally recognized economist.

A large West Coast bank asked us to assist them in their defense of a **negligence** suit. A British conglomerate had purchased a Portland manufacturer, whose controller began stealing funds. Upon discovery, the Britons claimed that the Bank should have discovered the theft much sooner, thus mitigating the losses. We testified that the internal controls which were management's responsibility were lacking and thus the Bank was not liable.

One of the largest lumber mills in the U.S. asked us to assist in their defense of a **complex earn-out agreement** dispute. Our analysis consisted of extensive industry-driven operational and cost accounting conclusions.

We prepared the damages claim in a **product liability** matter for a food products manufacturer. The damages included both actual and forecast costs and gross profits resulting from a faulty ingredient application. Due to the nature of the product mix, the damages to the company extended to its capital structure and also affected future **lost sales** to new customers.

A construction company asked us to review and corroborate plaintiff's damage claim in connection with a construction **breach of contract** suit. The matter included confirmation of expenses due to extended construction contract duration using the **Eichleay** method.

We were engaged by defendant's attorneys representing a maritime company which was being sued by an electrical utility for **damages** related to a ruptured undersea cable resulting from an anchor which failed to hold on the sea floor.

We were appointed by the Superior Court to **value and recommend for distribution** the net worth of a real estate development partnership.

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*OUTCOME*

The matter was dropped by opposition after our testimony. The General Counsel of the accounting firm **attributed much of the success of the matter** to our work.

Based upon our analysis, the opposition **dropped the matter** shortly after trial began.

Based upon **key elements** of our testimony, the matter was found in favor of our client.

Based upon our damages analysis consisting of both lost profits and valuation methodologies, the jury found for our client and awarded damages.

Plaintiff was **awarded full damages, interest, and attorney's fees**. Client credited our testimony with much of the Judge's decision.

The ultimate award was **less than 10%** of the original claim, and the attorneys attributed the success to our aggressive and thorough scrutiny.

The Judge relied almost entirely on the results of our report in his ruling on the matter, and suggested to the litigants that they **refer to our example** in their future business dealings.



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### **Regarding Our Business Valuation Work:**

**(Note:** It is the policy of **financialforensics®** to prepare all business valuation in accordance with standards that **equal or exceed** the standards promulgated by the Uniform Standards of Professional Appraisal Practice (USPAP), the National Association of Certified Valuation Analysts (NACVA), and the American Institute of Certified Public Accountants (AICPA). Consequently, we are familiar with the **Asset, Income and Market Approaches**, their related Methods, and all aspects of secondary adjustments resulting from **control, minority and non-marketable** holdings, or other adjustments, e.g. key person, portfolio, etc.

Valuation assignments are often conducted within the *joint appointment* model where we are appointed by **both** parties to arrive at a mutually **cognizant** value. Most of the activity involves bringing the parties together in a joint work session where we instruct them in valuation methodologies, display their results via a computer projector, interactively model the **feasible** alternatives resulting from their input, and produce final results at the end of the work session.

Valuation assignments range from **Appraisal Report** to **Restricted Use Appraisal Report** (for USPAP), and **Opinion of Value** to **Estimate of Value** (for NACVA). Also, when appropriate we will conduct **Calculations** and/or **Other Valuation Services** (USPAP, NACVA and AICPA – American Institute of Certified Public Accountants). Our valuation opinions have included a wide variety of business entities including law firms, paint manufacturers, timber companies, medical clinics, construction companies, leasing companies, wholesale distribution, retail, farming/growing, wood products, printing, service, import/export, auto and related dealerships, accounting firms, real estate, etc.

All of the people that we assign to projects have **specific project-related experience** and have received training in the pertinent valuation and/or litigation topics to which they are exposed. The training is both **broad and deep** and is another element of the uniqueness of our Firm.

### **Selected Business Valuation Assignments:**

**estate valuations** - We prepared "Appraisal Report" valuations for the Estate of a decedent who held interests in **11 distinct business entities**, including partnerships, "C" corporations, "S" corporations, limited partnerships and bonds. The entities' operations spanned manufacturing, distribution, construction, raw land, electronics, multi-family apartments and single-family rentals. The varied ownership interests included **control, minority and 50/50 holdings**, thus requiring varied **secondary adjustments** such as control premiums, minority interest discounts and discounts for lack of marketability. Although most entities were considered "going concerns", 2 of the entities were technically bankrupt, requiring unique treatment. Also, certain of the entities contained **buy/sell** provisions, but others did not. The entities' **fiscal years ended on differing dates**, including February, July, September and December and the "as of" valuation dates had to be determined at 2 distinct points – date of death and 6 months later. Finally, the various valuation Methods included Asset (requiring real estate appraisal), Income and Market which required extensive research into the **securities market, and real estate limited partnerships (RELPs), real estate investment trusts (REITs) and closed-end mutual funds (CEMFs)**.

**ESOPs** – We often prepare valuations in connection with the DOL's (**US Department of Labor**) annual ESOP reporting requirement, Pension and Welfare Benefits Administration issued May 17, 1988 Proposed Rules (29 CFR Part 2510), "**Proposed Regulations Relating to the Definition of Adequate Consideration**." Our work typically consists of an Appraisal Report with extensive supporting technical analysis that validates the convergence of conclusions from every feasible viewpoint. Likewise, we have developed and applied a Control to Minority Reconciliation Model, known as the "**Articulation Method**" that illustrates and reconciles the integrated and articulated linkage within and among control and minority shareholdings. The valuations that we have performed range up to companies approximating **\$100 million** in revenues.

**gifting valuations** – We routinely prepare valuations in connection with gifting transactions, often in conjunction with succession planning. Our Appraisal Reports are structured to comply with recently enacted IRS "**Adequate Disclosure**" requirements, REG-106177-98, December 22, 1998. The assets typically securitized

in the **FLPs** and **LLCs** receiving the various assets have included operating businesses, real property, single- and multi-family properties, marketable securities and related assets. We encourage our clients to allow us to prepare preliminary calculations before completing the report so that wealth-maximization decisions can be applied in the most effective manner possible. Finally, we include the "Articulation Method" (see above) to comply with IRS requirements. Usually, these valuations are objectively based upon the securities market, and RELPs, REITs and CEMFs.

**merger/acquisition** – We have completed valuations in support of merger/acquisition decisions for both acquiring and disposing parties. The standard of value is ordinarily **fair market value**, but alternative considerations have required additional permutations including strategic, investment and synergistic value. Also, we recommend that the valuation effort accomplish **dual purposes**, thus resulting in an implementation/transition plan built upon a financial budget linked to the valuation analysis and assumptions. We maintain an extensive subscription base to **proprietary private business databases** upon which to base our analysis. The subscriptions include sources such as [www.onesource.com](http://www.onesource.com), [www.bvupdate.com](http://www.bvupdate.com), Bizcomps, BRG, IBA, "Done Deals®", Mergerstat®, Chapman EBIT, Desmond's, [www.nvst.com](http://www.nvst.com), and others as necessary.

**financing valuations** – We are often asked to execute valuations in support of financing requests, sometimes in connection with mergers/acquisitions, but also in connection with business growth/expansion financing needs. Our analysis is ordinarily very well received by the **lender(s)/investor(s)** because we comply with the highest standards possible, and likewise accommodate interactive "**sensitivity testing**" of the underlying assumptions.

**Selected example valuation projects are highlighted below:**

We completed the 60% control, non-marketable valuation of a company involved in timber purchasing and harvesting, and timber land sales in connection with a marital dissolution. Several **normalizations** were required due to their commingling of both personal and business assets. This valuation resulted in both a formal report and testimony.

We conducted both a 100% control, non-marketable and a 1% minority, non-marketable valuation of a small family-owned jewelry designer/manufacturer to assist the parents in gifting. The report level was Limited, Restricted-Use.

We conducted the 23.71% minority, non-marketable valuation of a wholesaler of textile-drapery and related materials. The Limited, Restricted-Use valuation was provided to them to identify redeeming shares from their own 401K retirement plan.

We completed the 92.7% control, non-marketable valuation of a highly specialized chemical manufacturer for purposes of Estate Tax (Form 706) filings and giftings in connection with Estate Tax Regulations Section 20.2031-1(b). The **fair market value** 125-page report was prepared as a Comprehensive, Self-Contained document in accordance with both USPAP (Uniform Standards of Professional Appraisal Practice) as promulgated by the Appraisal Foundation and the American Institute of Certified Public Accountants (AICPA). The multi-purpose report also incorporated elements of strategic assessment and recommendations for future improvement by application of **SWOT** (Strengths, Weaknesses, Opportunities and Threats), a sub-component of situational assessment. The unique aspect of this valuation was the risk assessment since its sales were more than 98% dependent upon a national company whose founder-CEO was the brother of the decedent. This report was passed by the **IRS without comment**.

We completed the valuation of a highly specialized single-family home builder/operator who was transferring his assets in a planned and orderly manner to his children. The entities involved a limited partnership and a family LLC. The valuation required application of **securitization** discounts as a prelude to the tiered minority and marketability discounts for which the entities qualified. The document was prepared as a Comprehensive, Self-Contained document in accordance with both USPAP (Uniform Standards of Professional Appraisal Practice) as promulgated by the Appraisal Foundation and the American Institute of Certified Public Accountants (AICPA).



We completed the valuation of a minority owner's interest in a professional firm partnership for purposes of **marital dissolution**. During our work we presented the developing results to the respective attorneys of the parties who ultimately relied upon our conclusions. The document was prepared as a Limited-Restricted Use report in accordance with both USPAP (Uniform Standards of Professional Appraisal Practice) as promulgated by the Appraisal Foundation and the American Institute of Certified Public Accountants (AICPA).

We prepared preliminary calculations for an engineering firm desiring to allow the **buy-in** of a new stockholder in connection with an out-of-state merger of operations. The calculations were prepared using several years of financial history and served as the discussion basis for finalizing the transaction. No final report was required.

We prepared numerous iterations of valuation calculations for a specialty printer considering acquiring a nearby competitor. The calculations were prepared under a variety of scenarios, and **various funding levels** depending upon alternative pricing and terms. The results were scrutinized by the potential seller's financial advisors and a third-party industry specialist, all of whom finally relied upon the results. No final report was required.

We prepared preliminary calculations for the married owners of a gravel hauling operation. The couple was divorcing and required a valuation of the company. We had both parties and their attorneys sit through an "**on-screen**" work session where we presented the preliminary results, and considered additional input provided by the parties. Although the matter proceeded to trial, the judge relied upon our analysis in reaching his decision.

We completed the **40.9837% minority, non-marketable** valuation of a \$100 million multi-state and multi-line mechanical contractor for purposes of Estate Tax (Form 706) filings and giftings in connection with Estate Tax Regulations Section 20.2031-1(b). The **fair market value**, 67-page report was prepared as a Comprehensive, Self-Contained document in accordance with USPAP (Uniform Standards of Professional Appraisal Practice) as promulgated by the Appraisal Foundation. Further, it complied with the valuation-related guidelines of the American Institute of Certified Public Accountants (AICPA). It was further used by the remaining shareholders for modeling the alternative scenarios of available stock purchase. The **Income Approach, Capitalized Earnings Method** was the dominant driver for the results of this minority, non-marketable security which was corroborated by the **Cost Approach**.

We prepared a Comprehensive, Self-Contained valuation of a high-technology pre-press and printing operation pursuant to assisting the defendant of a dissenting shareholder "**fair value**" statute. The valuation was prepared for litigation and consisted of both multi-year/multi-date and dual-premise (going-concern and liquidation) scenarios. Extensive financial statement **normalization and sophisticated forecasting** was required since the company's financial statements were unreliable. The complexities were necessary due to the unknown parameters that might result from the Jury, and thus numerous scenarios were quantified in order to enable attorneys to manage virtually any contingency. Since the two shareholders held 75% and 25% the **Income Approach, Capitalized Earnings Method** was most heavily relied upon, with application of **both a control premium/marketability discount, and a minority/marketability discount**, respectively.

We completed the valuation of a large, highly diversified multi-property real estate partnership transferred into an LLC (dual) holding company in compliance with **Gift Tax Regulations Section 25.2512-1**. The structure was designed to allow the previous partners to each hold 1% of the shares yet control virtually all the cash distributions of the entity among the remaining 99% shareholders. In accordance with contemporary valuation techniques, and Internal Revenue Service guidelines the value was largely supported by publicly-held limited partnership (LP) values.

We critiqued the Comprehensive, Self-Contained valuation of a closely held tractor-trailer dealership in connection with an ESOP. The valuation resulted in values inconsistent with the beliefs of management and was likely to be subpoenaed in connection with a **concurrent management buy-out suit**. Based upon our analysis we directed the attorneys to the few, significant "defects" in the report that avoided a complex and costly re-write, and enabled the appraiser to cost-effectively modify his report. The valuation was heavily dependent upon the Market Approach with appropriate secondary adjustments.

We **critiqued** the Limited, Restricted-Use valuation of a Family Limited Partnership (FLP) prepared by the family members intending to use it for gifting purposes. We identified a few, critical modifications that resulted in the report being cost-effectively enhanced in accordance with their original intentions.

We critiqued the non-USPAP valuation of **the trust-held minority shares** of a small Kansas bank. The appraiser (a nationally-known banking consultant) had failed to follow and apply both USPAP and generally accepted valuation methodologies when he arrived at his values for the shares held by the Trust. Based upon our analysis, the Trustee and his attorney adopted our revisions for filing the Form 706, and used our findings to convince the appraiser to significantly modify his report. The appraiser failed to substantiate and reconcile his findings, so a determination of Approach was not possible until we convinced him to revise his techniques.

We have completed the valuation of several medical clinics (e.g., Ob-Gyn, Orthopedics, Primary Care, etc.) in connection with potential acquisition by hospitals and buy-ins/buy-outs of physicians. The valuations were classified as Limited, Restricted-Use and completed in a **dual-scenario format** which simultaneously calculated both **fair market value** and **acquisition value** for the affected entities. Most of these valuations required simultaneous application of control/marketability and minority/marketability secondary adjustments and included up-to-the-minute industry Market Approach considerations.

We have completed several valuations pursuant to marital dissolution in a wide variety of businesses including law firms, accounting firms, construction companies, auto dealerships, farming operations, leasing companies, retail businesses, service companies, manufacturers, wholesale distributors, etc. In accordance with State laws, the valuation standard has typically focused on **fair market value** (for equitable distribution) and has included both formal reports and **in-Court computer-driven findings supported by exhibits, Notebook scripts, and testimony**.

### **Selected Business Transition Engagements**

**business management** A heavy equipment distributor/installer was concerned that despite increasing sales volume, cash was diminishing. Based upon our initial analysis we determined that the Accountant had to be replaced. We **executed the termination and maintained his accounting and administrative functions** until a full-time replacement could be hired and trained. Our efforts included **collection of his outstanding accounts receivable** in order to insure that his payroll was covered in the interim. Certain of our proprietary business tools were essential to the success of our work, including **RCF®**, **DTC®** and **BVS®**.

**family crisis/transition** A 30+-year automotive repair business was transitioned to the owner's sons-in-law with the intent for them to purchase it, thus providing a retirement source for the owner. We discerned that the sons-in-law had caused the business to dramatically overspend in 8 months, and had put the business in **jeopardy of continuation**. We immediately involved all family members in a series of **late night, high-intensity** work sessions necessary to implement triage actions. Our results included out-counseling the sons-in-law, reinstalling the owner as the operator, and keeping the family together during the highly critical period. Certain of our proprietary business tools were essential to the success of our work, including **DTC®** and **RCF®**.

**management transition** A paint manufacturer was struggling with **extraordinary internal and economic** disruptions during the installation of a new CEO. We incorporated specific elements of his business model within the context of our preparation of an ESOP valuation, thus validating and reinforcing the goals and plans for the employees. The next fiscal year **exceeded the expectations** set forth by the business model.

**business cycle transition** An insulated panel manufacturer in business for 30+ years was experiencing an eroding sales and profit volume. After a preliminary diagnosis, we implemented various **parallel and sequential** actions in order to improve the circumstances while **simultaneously training** management in the pertinent tools. Our actions began with training the Los Angeles-based Sales Manager in the process of goal-setting and salesperson management. Also, we implemented **BVS®** tools in the manufacturing segment. Finally, we transitioned the company from low-margin high-volume sales to the supermarket industry, into more niche-oriented segments, which avoided competition with much large companies. Upon the completion of various other training and measurement tools we phased out at the end of a **3-year engagement cycle**.

**Publications:**

***“A massive settlement, a prominent Oregon exec and the story that’s never been told – until now”***, Portland Business Journal, May 15, 2015

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**Does “Offer Price” Equal Value?** *Financial Valuation and Litigation Expert* – Issue 40, Dec. 2012/Jan. 2013

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**The Best Things in Life Are Free: “A Review and Commentary of the Reference Guide on Estimation of Economic Losses in Damages Awards”**, by Robert E. Hall, Ph.D. and Victoria A. Lazear, M.S., Federal Judicial Center - National Litigation Consultants' Review (Litigation Consultants, LLC – Vol. 1 Issue 2, 2001).

**Respected for Knowledge, Revered for Wisdom** – “From the Witness Chair”, Litigation Services Counselor, (September 2000 – Harcourt, Brace – New York).

**Visual Forecasting** – “From the Witness Chair”, Litigation Services Counselor, (July 2000 – Harcourt, Brace – New York).

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

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**Publications, cont.:**

***Testifying Toolkit*** – “From the Witness Chair”, Litigation Services Counselor, (November 1999 – Harcourt, Brace – New York).

***Using Valuation Software to Resolve Litigation*** – CPA Journal, (February 1999 – New York State Society of Certified Public Accountants).

***The Value of Visuals***® – March 1997, (MarTec LLC – Portland, OR)

***Litigation Support Services*** – Technical Reviewer, (Practitioners Publishing Company, PPC, 1997 – Fort Worth, TX)

***Valuation: Myths or Methodologies?***®, September 1996, (MarTec LLC – Portland, OR)

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**Selected Speaking Engagements:**

**Consultants' Training Institute - Academy** – Webinar – Lake Oswego, OR – September 28-October 1, 2015, *“Litigation Report Writing – Raising the Bar Without Heavy Lifting”*

**Consultants' Training Institute - Academy** – Webinar – Lake Oswego, OR – September 21-25, 2015, *“Financial Forensics Academy – MAFF”*

**Consultants' Training Institute - Academy** – Webinar – Lake Oswego, OR – July 23, 2015, *“Advanced Forensic Report Writing”*

**Morgan & Westfield** - Financial Forensics/Valuation Interview Podcast for– Lake Oswego, OR *“Deal Talk”* July 8, 2015

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – New Orleans, LA – June 22-23, 2015 – *“Financial Forensics/Forensic Accounting Academy – FA/IM©”*

**Financial Forensics Academy™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – New Orleans, LA – June 25, 2015 – *“Conversations with the Masters”*

**Financial Forensics Academy™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – New Orleans, LA – June 25, 2015 – *“People, Money & Patterns©”*

**Kennesaw State University** – Macc ACCT 8420 – Financial Forensics Body of Knowledge Content – Kennesaw, GA - Graduate Forensics Classes, June 10, 2015

**Kennesaw State University** – Macc ACCT 8420 – Financial Forensics Body of Knowledge Content – Kennesaw, GA - Graduate Forensics Classes, June 8, 2015

**AGN International – North America** – Buckhead, GA - *“Forensic Lexicology©,”* May 19, 2015

**AGN International – North America** – Buckhead, GA - *“Analytical and Behavioral Fraud Detection©,”* May 18 2015

**Institute of Management Accountants (IMA)** – Portland Chapter Monthly Meeting - Hillsboro, OR - *“Tools to Establish Veracity or Mendacity”* Apr. 21, 2015

**Business Valuation Resources (BVR)** Webinar – Lake Oswego OR - *“Economic Benefit Streams – ‘Valuation’s Orphan’”* – Apr. 21, 2015

**The College of William & Mary, Mason Graduate School of Business**, Graduate Forensic Accounting Students – Webinar- *“Behavior Detection & Facial Mapping©,”* April 3, 2015

**NASBA (National Association of State Boards of Accountancy)** – Tampa, FL - *“Blitzkrieg Report Writing,”* Mar. 26, 2015

**NASBA (National Association of State Boards of Accountancy)** – Tampa, FL - *“Behavior Detection & Facial Mapping,”* Mar. 26, 2015

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**Selected Speaking Engagements, cont.:**

**NASBA (National Association of State Boards of Accountancy)** – Tampa, FL - “*Financial Statements Are Written Confessions®*”, Mar. 25, 2015

**Oregon State Police, Newport Command OSPV** – Newport, OR – “*Behavior Detection & Facial Mapping*”, Feb. 26, 2015

**Institute of Management Accountants (IMA)** – Portland Chapter Breakfast Meeting - Lake Oswego, OR - “*Tools to Establish Veracity or Mendacity*” Feb. 11, 2015

**Risk Management Association (RMA)** – Portland Chapter – Portland, OR – “*Tools to Establish Veracity or Mendacity*” Nov. 19, 2014

**CPAAI (CPA Associates Intl.)** – Webinar – Lake Oswego OR - “*Blitzkrieg Report Writing*” – Nov. 13, 2014

**CPAAI (CPA Associates Intl.)** – Annual Conference – San Francisco, CA - “*Forensic Tools in A&A Assignments* – Oct. 28, 2014

**Consultants’ Training Institute** – New Orleans, LA – Oct. 21-22, 2014, “*Advanced Forensic Accounting Clinic*”

**Consultants’ Training Institute - Academy** – Webinar – Lake Oswego, OR – Oct. 20-24, 2014, “*Financial Statements Are Written Confessions®, “Economic Benefit Streams,” “Blitzkrieg Report Writing,” “Generating Forensic Assignments*”

**Virginia Society of CPAs 15<sup>th</sup> Annual BVFLS Conference** – Richmond, VA – Sept. 19, 2014 – “*Financial Statements Are Written Confessions®*” and “*Behavior Detection and Facial Mapping*”

[www.forensicweek.com](http://www.forensicweek.com), ForensIQ, “*Forensic Lexicology*” Episode #63, Sept. 18, 2014.

**Indiana Society of CPAs**– Indianapolis, IN – “*People, Money & Patterns®*” and “*Financial Statements Are Written Confessions®,*” Aug. 21, 2014

**Kentucky Society of CPAs**– Louisville, KY – “*DCF-Equivalent or Business Valuation Delta – Which is ‘Correct’ & How Do You Critique Opposition*” Aug. 6, 2014

**Consultants’ Training Institute - Academy** – Webinar – Lake Oswego, OR – July 28 – Aug. 1, 2014, “*Financial Statements Are Written Confessions®, “Economic Benefit Streams,” “Blitzkrieg Report Writing,” “Generating Forensic Assignments*”

**CPAAI (CPA Associates Intl.)** – Webinar – Lake Oswego, OR - “*Financial Statements Are Written Confessions®*” and “*Generating Forensic Assignments*” –Jul. 17, 2014

**Oregon Board of Accountancy** – Salem, OR – “*Behavior Detection: Visual, Verbal and Written®,*” Jun. 24, 2014

**AGN International – North America** – Colorado Springs, CO - “*Financial Statements Are Written Confessions®,*” May 19, 2014

**Oregon Board of Accountancy**, “*Behavior Detection: Visual, Verbal & Written®*” June 24, 2014

**Oregon Trucking Associations, Inc.** – Annual Conference Redmond, OR – “*Succession Planning: What Will Your Company’s Next*”

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**Selected Speaking Engagements, cont.:**

*Generation Look Like?,"* – Apr. 18, 2014

**The College of William & Mary, Mason Graduate School of Business**, Graduate Forensic Accounting Students – Webinar-*"Behavior Detection & Facial Mapping®"*, March 27, 2014

**Financial Forensics Academy™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Chicago, IL – Mar. 11-12, 2014 – *"Financial Forensics/Forensic Accounting Academy – FA/IM®"*

**Portland State University, Beta Alpha Psi** – Portland, OR – Jan. 29, 2014 - *"Financial Forensics/Forensic Accounting"*

**Consultants' Training Institute - Forensics Week** – Webinar – Lake Oswego, OR – Dec. 16-19, 2013, *"Financial Statements Are Written Confessions®," "Economic Benefit Streams," "Blitzkrieg Report Writing," "Generating Forensic Assignments"*

**Financial Forensics Clinic™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Las Vegas, NV – Dec. 9-12, 2013 – *"Financial Forensics/Forensic Accounting Academy – FA/IM®"*

**Financial Forensics Clinic™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Atlanta, GA – Sept. 17-18, 2013 – *"Financial Forensics/Forensic Accounting Academy – FA/IM®"*

**Kentucky Society of CPAs** – "Forensic Analysis & Forensic Techniques" – Annual Conference – Louisville, KY – Aug. 7, 2013

**Oregon Trucking Associations, Inc.** – Annual Conference - "Financial Triage for Challenging Times®" Redmond, OR – Aug. 24, 2013.

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**National Association of Certified Valuation Analysts (NACVA)** – Annual Conference – Washington, D.C. – June 7, 2013 – *"Current Update in Forensic Accounting (CUFA), "Behavior Detection & Facial Mapping"*

**Association of Government Accountants** – "Behavior Detection & Facial Mapping" – Spring Conference – Portland, OR – May 30, 2013

**The College of William & Mary, Mason Graduate School of Business**, Graduate Forensic Accounting Students – Webinar-*"Behavior Detection & Facial Mapping®"*, March 28, 2013

**Portland State University, Beta Alpha Psi** – Portland, OR – Feb. 27, 2013 - *"Financial Forensics/Forensic Accounting"*

**Oregon State Police, Newport Command** – Newport, OR – *"Behavior Detection & Threat Assessment, Part I,"* Jan. 11, 2013

**CPAAI (CPA Associates Intl.)** – Webinar – Lake Oswego, OR - *"Valuation & Forensics – Why & How®"* – Dec. 18, 2012

**Financial Forensics Academy™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Las Vegas, NV – Dec. 11-14, 2012 – *"Financial Forensics/Forensic Accounting Academy – FA/IM®"*

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**Financial Forensics Academy™ - National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – San Diego, CA – Oct. 1-4, 2012 – *“Financial Forensics/Forensic Accounting Academy – FA/IM©”*

**ACFE Las Vegas Chapter 2012 Financial Forensics/Fraud Session** – Las Vegas, NV – Sept. 25, 2012 – *“People, Money & Patterns©”*

**Virginia Society of CPAs 13th Annual BVFLS Conference** – Richmond, VA – Sept. 21, 2012 – *“Behavior Detection”*

**Portland Executive Association** – Portland, OR – Sept. 6, 2012 – *“Financial Forensics & Fraud”*

**Indiana Society of CPAs** – Annual Fraud Conference- Indianapolis, IN – Aug. 23, 2012 – *“Behavior Detection”*

**LSU 12th Annual Fraud & Forensics Conference** – Baton Rouge, LA – July 23, 2012 - *“Financial Statements Are Written Confessions©”* and *“CICO and Forensic Lexicology”*

**National Association of Certified Valuation Analysts (NACVA)** – Annual Conference – Dallas, TX – June 21, 2012 – *“Current Update in Forensic Accounting (CUFA), “Financial Statements Are Written Confessions©”* and *“CICO and Forensic Lexicology”*

**AGN International – North America** – Milwaukee, WI – May 22, 2012 - *“Financial Statements Are Written Confessions©”* and *“CICO and Forensic Lexicology”*

**Oregon Society of CPAs – Not for Profit Conference** – Portland, OR – May 7, 2012 – *“Financial Statements Are Written Confessions©”* and *“Behavior Detection – CICO and Forensic Lexicology”*

**Portland State University, Beta Alpha Psi** – Portland, OR – Apr. 11, 2012 - *“Financial Statements Are Written Confessions©”*

**Consultants' Training Institute - Forensics Week** – Webinar – Lake Oswego, OR – Mar. 26-30, 2012, *“Financial Statements Are Written Confessions©,” “Economic Benefit Streams,” “QDE/FAB,” “Blitzkrieg Reports,” “Generating Forensic Assignments”*

**National Association of Certified Valuation Analysts (NACVA)** – Annual Conference – Wash. D.C. – June 7, 2013 – *“Behavior Detection & Facial Mapping”*

**National Association of Certified Valuation Analysts (NACVA)** – Annual Conference – Wash. D.C. – June 7, 2013 – *“Financial Forensics Roundtable”*

**Association of Government Accountants (AGA)** – *“Behavior Detection & Facial Mapping”* – Spring Conference – May 30, 2013

**College of William & Mary, Mason Graduate School of Business** – Graduate Forensic Accounting – (Webinar) *“Behavior Detection & Facial Mapping”* – Spring Conference – Mar. 28, 2013



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Web Site Address: [www.financialforensics.com](http://www.financialforensics.com)

Other sites: [www.roundtablegroup.com](http://www.roundtablegroup.com)

**Portland State University**, Beta Alpha Psi – “*Financial Statements Are Written Confessions®*” – Feb. 27, 2013

**Oregon State Police**, Newport Command– “*Behavior Detection for Threat Assessment®*” – Feb. 27, 2013

**Financial Forensics Academy - National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Chicago – Mar. 20-23, 2012 – “*Forensic Accounting Academy – FA/IM®*”

**Financial Forensics Academy - National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Ft. Lauderdale – Dec. 5-9, 2011 – “*Forensic Accounting Academy – FA/IM®*”

**Financial Forensics Academy - National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Chicago – Nov. 7-11, 2011 – “*Forensic Accounting Academy – FA/IM®*”

**CIC ACFE 2011 Fraud Conference** – Indianapolis, IN – Oct. 18, 2011 – “*Behavior Detection*”

**Financial Crimes & Digital Evidence Conference** – Eugene, OR – Sept. 28, 2011 – “*Forensic Tips, Tools and Techniques*”

**Rhode Island Society of Certified Public Accountants** – Providence, RI – Sept. 23, 2011, “*Forensic Accounting & Fraud Detection*”

**Oregon Society of CPAs** – Portland, OR – Sept. 7, 2011 – “*Forensic Accounting Tips on Key Controls for Non-Profits*”

**Consultants’ Training Institute** – Webinar – Lake Oswego, OR – August 15, 2011 – “*VALF – Financial Forensics in Valuation, Auditing, Litigation and Fraud*”

**American Accounting Association, Forensic & Investigative Accounting Section** - 3<sup>rd</sup> Annual Meeting – Denver, CO – August 10, 2011 – “*Aberrant Pattern Detection & Forensic Lexicology*”

**Corporate Governance & Forensic Accounting** – Bottom Line/Expert – Portland, OR – June 20, 2011

**National Association of Certified Valuation Analysts (NACVA)** – Annual Conference – San Diego, CA – June 9, 2011 – “*Current Update in Forensic Accounting (CUFA), Aberrant Pattern Detection & Forensic Lexicology*”

**DFK International - Litigation/Valuation Committee** – Webinar – Minneapolis, MN – Apr. 28, 2011

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – New York, New York – Apr. 18 & 22, 2011 – “*Forensic Accounting Academy – FA/IM®*”

**Association of Government Accountants (AGA)** – “*Aberrant Pattern Detection & Digital Analysis via Benford’s Law*” – Spring Conference – Mar. 10, 2011

“**Forensic Accounting in Marital Dissolution**” – Large Portland, OR Family Law Firm – Portland, OR – Feb. 10, 2011

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Atlanta, GA – Jan. 24,

2011 – “Forensic Accounting Academy – FA/IM©”

**AICPA CFF Beta Test** – “Financial Statement Manipulation, Computer Forensic Analysis, Bankruptcy, Fraud Prevention & Detection,” Newport Beach, CA, Dec. 15-16, 2010

**Law Enforcement: Forensic Accounting Academy™– “Financial Crimes Investigation & Prosecution,”** Lake Oswego, OR, Nov. 15-17, 2010

**“Big 3 Forensic Accounting Methodologies,”** Computer Forensics Show, Fort Mason Center, San Francisco, CA Nov. 2, 2010

**“Conducting Successful Fraud Investigations,”** Computer Forensics Show, Fort Mason Center, San Francisco, CA Nov. 2, 2010

**Society of Louisiana CPAs** – “Fraud in Forensics” Annual Litigation Conference, Kenner, LA. Oct. 22, 2010.

**Blue & Co., LLC** - “Forensic Accounting Academy – FA/IM© - Clinic” Indianapolis, IN, Oct. 19-20, 2010

**U.S. Securities and Exchange Commission (SEC)** – “Financial Statements Are Written Confessions©” Regional Office, San Francisco, CA Aug. 14-15, 2010

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – New York, New York – May 17-21, 2010 – “Forensic Accounting Academy – FA/IM©”

**“Financial Statements Are Written Confessions©”** – Construction Finance Managers Association (CFMA) - Portland, OR – April 21, 2010

**Forensic Accounting & Computers** – Bottom Line/Expert – Portland, OR – March 26, 2010

**Inside the Numbers** - First Business News Network Television – Chicago, IL – March 23, 2010

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Chicago, IL – March 15-19, 2010 – “Forensic Accounting Academy – FA/IM©”

**Association of Certified Fraud Examiners** – New Orleans Chapter – New Orleans, LA – December 6, 2009 – “Forensic Accounting I & II”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Atlanta, GA – December 7-11, 2009 – “Forensic Accounting Academy – FA/IM©”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Jersey City, NJ – November 9-13, 2009 – “Forensic Accounting Academy – FA/IM©”

**National Association of Certified Valuation Analysts (NACVA)** – Ohio Society of CPAs – Columbus, OH – October 12-16, 2009 – “Forensic Accounting Academy – FA/IM©”

**From Benford to Erdős** – National Public Radio (NPR) WYNC “RadioLab” – New York, New York - October 9, 2009

**New Jersey Society of CPAs** – Edison, NJ – September 24, 2009 – “Forensic Accounting”

**New Jersey Society of CPAs** – Edison, NJ – September 24, 2009 – “Fraud Detection”

**Willamette Valley Estate Planning Council** – Salem, OR – September 8, 2009 – “Valuation Pivot Points”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – September 4, 2009 – Webinar, “*Three Essential Forensic Accounting Tools to Build & Grow Your Practice*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – September 3, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 5 – “*Forensic Report Writing and Communication Techniques*”

**Accounting Today WebCPA** – Portland, OR – September 2, 2009 – Webinar, “*The Top Forensic Accounting Tools to Grow Your Practice*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – August 27, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 4 – “*Statistical Implications of Forensic Techniques*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Milwaukee, WI – August 17-21, 2009 – “*Forensic Accounting Academy – FA/IM*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – August 20, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 3 – “*Behavior Detection*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – August 13, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 2 – *Introductory and Advanced Financial Analysis*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – August 6, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 1 – *Foundational Methodologies – All 3*”

**AICPA National Business Valuation School** – Atlanta, GA – July 27-31, 2009

**CPA Associates International (CPAAI)** – Baltimore, MD – July 21, 2009, “*What Comprises Effective Forensic Accounting Reports?*”

“*Business Fraud & Theft Reports Up,*” *Small Business Television*, [www.sbtv.com](http://www.sbtv.com), July 9, 2009.

**American Bar Association – Section of Family Law**, Lake Oswego, OR – July 1, 2009 - Teleconference, “*Crouching Tiger, Hidden Assets: Forensic Accounting Techniques and Methodology*”

**National Association of Certified Valuation Analysts (NACVA)** – Kansas City, KS – June 4, 2009 – Webinar, “*Financial Forensics Sampler*” – Day 5 – “*Forensic Report Writing and Communication Techniques*”

**Illinois Chapter of (NACVA)** – Chicago, IL – June 2, 2009, *“Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioners®”*

**National Association of Certified Valuation Analysts (NACVA) Annual Conference** – Boston, MA – May 29, 2009 – *“Big 3 Forensic Accounting Methodologies®”*

**National Association of Certified Valuation Analysts (NACVA) Annual Conference** – Boston, MA – May 29, 2009 – *“Introduction to Forensic Accounting”*

**National Association of Certified Valuation Analysts (NACVA) Annual Conference** – Boston, MA – May 27, 2009 – *“Current Update in Valuation”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – May 22, 2009 – Webinar, *“Financial Forensics Sampler®” – Day 4 – “Statistical Implications of Forensic Techniques”*

**New York State Society of Certified Public Accountants** – Foundation for Accounting Education – Business Valuation Conference, New York, New York – May 18, 2009, *“Forensic Valuation – Faster, Better, Higher Return®”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – May 15, 2009 – Webinar, *“Financial Forensics Sampler®” – Day 3 – Introductory and Advanced Financial Analysis”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – May 8, 2009 – Webinar, *“Financial Forensics Sampler®” – Day 2 – Behavior Detection”*

**American Society of Appraisers – Portland Chapter** – Portland, OR – May 5, 2009 – *“Forensic Aspects of Business Valuation”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – May 1, 2009 – Webinar, *“Financial Forensics Sampler®” – Day 1 – Foundational Methodologies – All 3”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – April 22, 2009 – Webinar, *“Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioners®”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – March 30, 2009 – Webinar, *“Financial Triage for Troubled Times®”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Tampa, FL – February 23-27, 2009 – *“Forensic Accounting Academy – FA/IM®”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – February 19, 2009 – Webinar, *“Financial Triage for Troubled Times®”*

**American Society of Appraisers (ASA), National Association of Certified Valuation Analysts (NACVA/IBA)** – Minneapolis, MN

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

(Selected Forensic Accounting, Litigation and Valuation Experience - Prepared per FRCP 26)

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Web Site Address: [www.financialforensics.com](http://www.financialforensics.com)

Other sites: [www.roundtablegroup.com](http://www.roundtablegroup.com)

– January 28, 2009 – Teledelivery, “*Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioners®*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Diego, CA – December 8-12, 2008 – ““*Forensic Accounting Academy – FA/IM®*”

**Puerto Rico Society of CPAs – CPE Conference** – San Juan, Puerto Rico – December 2, 2008 “Current Update in Valuation”

**Puerto Rico Society of CPAs – CPE Conference** – San Juan, Puerto Rico – December 1, 2008 “Navigating the Business Valuation Maze – SSVS No.1”

**Puerto Rico Society of CPAs – CPE Conference** – San Juan, Puerto Rico – December 1, 2008 “Forensic Accounting – Tips, Tricks, Tools & Techniques®”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – November 26, 2008 – Webinar, “*Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioners®*”

**Alaska Society of CPAs – Forensic & Valuation CPE Conference** – Anchorage, AK – November 15, 2008 “Navigating the Business Valuation Maze – SSVS No.1”

**Alaska Society of CPAs – Forensic & Valuation CPE Conference** – Anchorage, AK – November 15, 2008 “Forensic Accounting – Tips, Tricks, Tools & Techniques®”

**Pennsylvania Institute of Certified Public Accountants (PICPA)** – Harrisburg, PA – November 10, 2008 – 2008 Business Valuation Conference, Conference, “Defending Your *Valuation Report – ‘Valuation Report Card’®*”

**Pennsylvania Institute of Certified Public Accountants (PICPA)** – Harrisburg, PA – November 10, 2008 – 2008 Business Valuation Conference, Conference, “*Valuation & Forensics – Why & How®?*”

**Oregon State Bar** – Tigard, OR – October 25, 2008 – Super Saturday, “*Financial Statements – Fact or Fiction?®*”

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – October 7, 2008 – Webinar, “*Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioner®,*”

**Virginia Society of CPAs – 9<sup>th</sup> Annual BVFLS Conference** – Virginia Beach, VA – September 30, 2008 “What Your Clients ‘Think’ You Know About Forensic Accounting®”

**Virginia Society of CPAs – 9<sup>th</sup> Annual BVFLS Conference** – Virginia Beach, VA – September 30, 2008 “Caught in the Crossfire – How to Survive Cross-Examination” (Panel)

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Baltimore, MD – September 22-26, 2008 – ““*Forensic Accounting Academy – FA/IM®*”

**National Association of Certified Valuation Analysts (NACVA)** – Salt Lake City, UT – August 23, 2008 – Webinar, “*Forensic*

*Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioner©,*

**ThomsonReuters** – Portland, OR – September 16, 2008 – Webinar - *"Preamble to Forensic Accounting©"*

**California Society of Certified Public Accountants** – Los Angeles, CA – August 6, 2008 - *"What Your Clients Think You Know About Forensic Accounting©"*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Denver, CO – August 1, 2008 – *"Current Update in Valuation (CUV)"*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – July 14, 2008 – Webinar, *"Forensic Accounting: Tips, Tricks, Tools & Techniques for VALF Practitioners©"*

**National Association of Certified Valuation Analysts (NACVA)** – Las Vegas, NV – June 11, 2008 – 15<sup>th</sup> Annual Business Valuation Conference, *"Forensic Accounting for VALF Practitioners - Tips, Tricks, Tools & Techniques"*

**National Association of Certified Valuation Analysts (NACVA)** – Las Vegas, NV – June 11, 2008 – 15<sup>th</sup> Annual Business Valuation Conference, *"Forensic Accounting for VALF Practitioners - Tips, Tricks, Tools & Techniques"*

**National Association of Certified Valuation Analysts (NACVA)** – Las Vegas, NV – June 8, 2008 – 15<sup>th</sup> Annual Business Valuation Conference, *"Current Update in Valuation (CUV)"*

**Association of Insolvency and Restructuring Advisors (AIRA)** – Las Vegas, NV – June 6, 2008 – Annual Conference, *"Techniques to Locate Hidden Assets and Hidden Income, a.k.a. 'Fun with Forensics'"*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Baltimore, MD – May 2, 2008, – *"Forensic Accounting for VALF Practitioners - Tips, Tricks, Tools & Techniques"*

*"Thinking Outside the Triangle©"* – PNIAF (Pacific Northwest Intergovernmental Audit Forum), Portland, OR, - March 20, 2008

*"Thinking Outside the Triangle©"* – NACM (National Association of Credit Managers), Portland, OR, - March 5, 2008

*"Forensic Accounting, Asset Protection and Fraud"* - Executive Officers' Club of the Willamette Valley, Salem Conference Center, - February 22, 2008

**ILEAA (International Association of Law Enforcement Auditors) – Fraud Conference – Los Angeles, CA – February 5, 2008 –**  
*"Thinking Outside the... Triangle©"*

**Oklahoma Society of CPAs** – Annual Conference – Oklahoma City, OK – December 13, 2007 – *"Forensic Accounting for VALF Practitioners - Tips, Tricks, Tools & Techniques©"*

**Oklahoma Society of CPAs** – Annual Conference – Oklahoma City, OK – December 13, 2007 – *"Working Through the Business Valuation Standards Maze – Newly Released AICPA Business Valuation Standards, SSVS #1©"*

**Oklahoma Society of CPAs** – Annual Conference – Tulsa, OK – December 12, 2007 – *"Forensic Accounting for VALF Practitioners - Tips, Tricks, Tools & Techniques©"*



**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Ft. Lauderdale, FL – December 10 – 14, 2007 – *“Forensic Accounting Academy – FA/IM®”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Philadelphia, PA – October 29 – November 2, 2007 – *“Forensic Accounting Academy – FA/IM®”*

**Louisiana Society of CPAs** – Kenner, LA – November 1, 2007 – *“Techniques to Locate Hidden Assets and Unreported Income”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – October 11, 2007 – Webinar, *“Forensic Accounting Academy – FA/IM® - “What Your Clients **Think** You Know About Forensic Accounting®”*

**BV Resources** – Portland, OR - October 4, 2007 – Webinar, *“Valuation & Forensics – Why & How®”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – Phoenix, AZ – September 10-14, 2007 – *“Forensic Accounting Academy – FA/IM®”*

**National Association of Certified Valuation Analysts (NACVA)** – Portland, OR – July 31, 2007 – Webinar, *“Forensic Accounting Academy – FA/IM® - “What Your Clients **Think** You Know About Forensic Accounting®”*

**CPA Associates International, Inc. (CPAAI)** – Annual Conference – Atlanta, GA – July 23, 2007 – *“Forensic Report Tips, Tricks, Tools & Techniques®”*

**National Association of Certified Valuation Analysts (NACVA)** – Washington, D.C. – June 8, 2007 – 14<sup>th</sup> Annual Business Valuation Conference, *“Forensic Accounting Academy – FA/IM®”*

**National Association of Certified Valuation Analysts (NACVA)** – Washington, D.C. – June 6, 2007 – 14<sup>th</sup> Annual Business Valuation Conference, *“Current Update in Valuation (CUV)”*

**AGN - International** – North American Regional Meeting, Denver, CO – May 22, 2007, *“Valuation & Forensics – Why & How®”*

**AGN - International** – North American Regional Meeting, Denver, CO – May 22, 2007, *“Forensic Report Tips, Tricks, Tools & Techniques®”*

**New York State Society of Certified Public Accountants** – Foundation for Accounting Education – Business Valuation Conference, New York, New York – May 21, 2007, *“Valuation & Forensics – Why & How®”*

**Clark County Dental Society** – Chapter Meeting – Vancouver, WA – April 5, 2007 – *“Fraud: Keep & Grow Your Assets®”*

**National Judicial College** – Director and Academic Panel – Reno, NV – March 22, 2007 – *“Forensic Accounting for the Judiciary”*

**Oregon State University** – Auditing Classes – Corvallis, OR – February 14, 2007 – *“Forensic Accounting – Tools & Techniques”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants' Training Institute (CTI) – San Diego, CA – December 9, 2006 – *“Current Update in Valuation (CUV)”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Diego, CA – December 8, 2006 – *“Valuation Methods”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Diego, CA – December 8, 2006 – *“Normalizing & Projecting Earnings”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Diego, CA – December 5, 2006 – *“Small Business Valuation Case Study(SBVC)”*

**AICPA Conference on Fraud & Litigation Services (American Institute of Certified Public Accountants)** - Austin, TX – December 4, 2006 - *“Damages: DCF-Equivalent or Business Valuation Delta - Which Approach Is ‘Right’ and How Do You Critique Opposition?”*

**Executive Officers’ Club of the Willamette Valley** — Corporate Health - Salem, OR – December 1, 2006 – *“Forensic Accounting.”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Providence, RI – October 25, 2006 – *“Testifying Skills Workshop.”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Providence, RI – October 24, 2006 – *“Litigation Report Writing.”*

**Oregon State Bar** – Super Saturday CLE, Lake Oswego, OR – October 21, 2006, *“Financial Statements: Depiction or Deception?©”*

**Financial Crimes Conference** – Co-Sponsored by FBI, USDOJ, ORDOJ, et al – Eugene, OR – September 21, 2006 – *“Financial Crimes Case Tools©”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Antonio, TX – September 16, 2006 – *“Current Update in Valuation (CUV)”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Antonio, TX – September 12, 2006 – *“Small Business Valuation Case Study(SBVC)”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Philadelphia, PA – August 23, 2006 – *“Current Update in Valuation (CUV)”*

**CPA Associates International, Inc. (CPAAI)** – Annual Conference – Philadelphia, PA – August 22, 2006 – *“Financial Crimes Case Tools©”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Washington, D.C. – July 28, 2006 – *“Current Update in Valuation (CUV)”*

**National Association of Certified Valuation Analysts (NACVA)** – San Francisco, CA – May 31, 2006 – 13<sup>th</sup> Annual Business Valuation Conference, *“Current Update in Valuation (CUV)”*

**AGN - International** – North American Regional Meeting, Philadelphia, PA – May 22, 2006, “*Financial Crimes Case Tools©*”

**AGN - International** – North American Regional Meeting, Philadelphia, PA – May 22, 2006, “*Your Professional Signature©*”

**California Society of Certified Public Accountants** – Business Valuation Conference, Burlingame, CA – May 18, 2006, “*Your Professional Signature© - Testimony: Oral and Written*”

**New York State Society of Certified Public Accountants** – Foundation for Accounting Education – Business Valuation Conference, New York, New York – May 15, 2006, “*Your Professional Signature©*”

**Northwest Automotive Trades Association** – Evening Training Session, Portland, OR – May 3, 2006, “*Valuation of Your Automotive Business*”

**Southern Oregon Financial Fraud and Security Team (SOFFAST)** – Annual Conference, Canyonville, OR – March 3, 2006, “*Financial Crimes Case Tools©*”

**Northwest Automotive Trades Association** – Express Lunch and Learn, Portland, OR – January 19, 2006, “*Valuation of Your Automotive Business*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – San Diego, CA – November 19, 2005 – “*Current Update in Valuation (CUV)*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Jersey City, NJ – November 2, 2005 – “*Testifying Skills Workshop.*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Jersey City, NJ – November 1, 2005 – “*Litigation Report Writing.*”

**Oregon State Bar** – Super Saturday CLE, Wilsonville, OR – October 22, 2005, “*Financial Statements: Depiction or Deception?©*”

**Pacific Automotive Trades Association** – Express Lunch and Learn, Portland, OR – October 19, 2005, “*Financial Management Tools & Techniques*”

**Oregon Association of Certified Fraud Examiners** – Operation Fraud Seminar – Portland, OR – September 29, 2005, “*Forensic Accounting Case Study: An In-Depth Look.*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – September 23, 2005, “*Current Update in Valuation.*”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – September 19, 2005 – “*Small Business Valuation Case Study.*”

**United States Department of Justice, Counterterrorism Section, Washington, D.C.,** September 9, 2005, “*Forensic Accounting in*

*Counterterrorism.”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Salt Lake City, Utah – July 22, 2005 – *“Current Update in Valuation.”*

**National Association of Certified Valuation Analysts (NACVA)** – Philadelphia, PA – June 1, 2005 – 12<sup>th</sup> Annual Business Valuation Conference, *“Your Professional Signature®.”*

**Pacific Northwest License, Tax and Fraud Association (PNLTFA)**, Annual Conference - Vancouver, WA – May 4, 2005 – *“Forensic Accounting.”*

**18<sup>th</sup> Annual Northwest Bankruptcy Institute**, Seattle, WA – April 15-16, 2005 – Co-Sponsored by Washington State Bar and Oregon State Bar - *“Spec Ops Tools In A Cub Scout World®”* and *“Civil Tools for Uncivilized Actions®”* (forensic accounting, alter ego, fraudulent conveyance and solvency).

**Willamette College of Law, Salem, OR** – March 8, 2005 – Intensive Trial Practice Class – Financial expert witness; direct and cross-examination.

**Chuck Whitlock’s Crimeline™ “Law Enforcement Training Workshop,”** Sponsored by **Experian®** – March 5, 2005 – *“Forensic Accounting Applications in Business, Consumer and Terrorism Matters.”*

**Willamette College of Law, Salem, OR** – January 12, 2005 – Intensive Trial Practice Class – Financial expert witness; direct and cross-examination.

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – December 3, 2004 – *“Drafting a Good Valuation Report - Your Professional Signature®.”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – December 2, 2004 – *“Current Update in Valuation.”*

**Pennsylvania Institute of Certified Public Accountants (PICPA)** – Valley Forge, PA – November 30, 2004 – 2004 Forensic and Litigation Services Conference, *“The ‘Combat CPA®’ – Spec Ops Fight in a Cub Scout World®,” “Data Mining: Selecting the Proper Shovel®,” “Forensic Statistics: The DNA-Equivalent of Financial Investigation®,” “Conference Wrap Up: Your New Career Starts Tonight.”*

**Chuck Whitlock’s Crimeline™ “Law Enforcement Training Program,”** Sponsored by **Experian®** – Camas, WA Police Department – November 27, 2004 – *“Forensic Accounting Applications in Business, Consumer and Terrorism Matters.”*

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Chicago, IL – October 21, 2004 – *“Current Update in Valuation.”*

**American Institute of Certified Public Accountants (AICPA)** – Phoenix, AZ – September 27-28, 2004 – National Conference on Fraud and Litigation Services, *“The ‘Combat CPA®’ – Spec Ops Fight with Cub Scout Tools® - Forensic Evidence Analysis.”*

**National Association of Certified Valuation Analysts (NACVA)** – Forensic Institute – Boston, MA – September 24, 2004 – “*Expert Witness Skills Workshop.*”

**Northwest Chapter, Turnaround Management Association 5<sup>th</sup> Annual Whistler Cross-Border Business Restructuring & Turnaround Conference** – Whistler, B.C. (Canada) – September 18, 2004 – “*Reshaping the Estate: Identifying Fraudulent Conveyances, Alter Ego Claims, Solvency and Substantive Consolidation.*”

**Career Development Institute (NACVA)** – Philadelphia, PA – June 20, 2004 – “*Current Update in Valuation.*”

**The Bankruptcy Bar Association, Eastern District of Washington – 14<sup>th</sup> Annual Bankruptcy Seminar**, Winthrop, WA – June 11 & 12, 2004 – “*Valuation Myths & Methodologies©*” and “*Civil Tools for Uncivilized Actions©*” (alter ego, fraudulent conveyance and solvency).

**FBI (Federal Bureau of Investigation)** – Reno, NV – May 19, 2004 – Specialized Criminal Investigations In-Service, “*Conventional Tools for Unconventional Warfare©*” (alter ego, fraudulent conveyance and solvency).

**NLSSA (National Litigation Support Services Association)** – Las Vegas, NV – May 12, 2004 – “*Driving the Demand for Your Services.*”

**National Association of Certified Valuation Analysts (NACVA) CVA/AVA Training Center** – Portland, OR – Various dates, 2001-2004 - “*Current Update in Valuations.*”

**IMA (Institute of Management Accountants)** – 9<sup>th</sup> Annual REST (Reno Educational Seminars and Training) – Reno, NV – February 19 & 20, 2004, “*Forensic Accounting,*” “*Fraud Prevention and Detection,*” and “*Management Coaching.*”

**National Association of Certified Valuation Analysts (NACVA)** – Oregon Chapter – West Linn, OR – December 12, 2003 – “*Technical Valuation Update.*”

**Career Development Institute (NACVA)** – San Diego, CA – December 4, 2003 – “*FLPs (Family Limited Partnerships),*” and “*Your Professional Signature©.*”

**Career Development Institute (NACVA)** – San Diego, CA – December 3, 2003 – “*Current Update in Valuation.*”

**Career Development Institute (NACVA)** – San Antonio, TX – November 22, 2003 – “*Current Update in Valuation.*”

**Career Development Institute (NACVA)** – New Orleans, LA – October 29 and 30, 2003 – “*Current Update in Valuation,*” and “*Your Professional Signature©.*”

**SEAK** – 12<sup>th</sup> Annual National Expert Witness and Litigation Seminar – Hyannis, MA – June 26, 2003, “*The Teaching Expert: Advanced Methodology and Techniques,*” and “*Building A Premier Forensic Practice.*”

**PriceWaterhouseCoopers** – Tech Tuesday – Portland, OR – June 10, 2003, “*Forensic Accounting.*”

**National Association of Certified Valuation Analysts (NACVA)** – 10<sup>th</sup> Annual National Conference – New York, New York – May 28, 2003, “*Your Professional Signature*®.”

**Accountants’ Global Network (AGN)** – Valuation/Litigation SIG – 2003 North American Regional Meeting & 25<sup>th</sup> Anniversary Celebration – Cincinnati, OH – May 19, 2003, “*Lost Profits Analysis & Damages Analysis*.”

**Securities and Exchange Commission (SEC)** – Division of Enforcement – Pacific Regional Office - Los Angeles, CA – March 13, 2003, “*Fiduciary Strategies and Forensic Accounting Techniques in Enforcement*.”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – December 3, 2004 – “*Drafting a Good Valuation Report - Your Professional Signature*®.”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Las Vegas, NV – December 2, 2004 – “*Current Update in Valuation*.”

**Pennsylvania Institute of Certified Public Accountants (PICPA)** – Valley Forge, PA – November 30, 2004 – 2004 Forensic and Litigation Services Conference, “*The ‘Combat CPA’ – Spec Ops Fight in a Cub Scout World*®,” “*Data Mining: Selecting the Proper Shovel*®,” “*Forensic Statistics: The DNA-Equivalent of Financial Investigation*®,” “*Conference Wrap Up: Your New Career Starts Tonight*.”

**Chuck Whitlock’s Crimeline™ “Law Enforcement Training Program,”** Sponsored by **Experian®** – Camas, WA Police Department – November 27, 2004 – “*Forensic Accounting Applications in Business, Consumer and Terrorism Matters*.”

**National Association of Certified Valuation Analysts (NACVA)** – Consultants’ Training Institute (CTI) – Chicago, IL – October 21, 2004 – “*Current Update in Valuation*.”

**American Institute of Certified Public Accountants (AICPA)** – Phoenix, AZ – September 27-28, 2004 – National Conference on Fraud and Litigation Services, “*The ‘Combat CPA’ – Spec Ops Fight with Cub Scout Tools*© - *Forensic Evidence Analysis*.”

**National Association of Certified Valuation Analysts (NACVA)** – Forensic Institute – Boston, MA – September 24, 2004 – “*Expert Witness Skills Workshop*.”

**Northwest Chapter, Turnaround Management Association 5<sup>th</sup> Annual Whistler Cross-Border Business Restructuring & Turnaround Conference** – Whistler, B.C. (Canada) – September 18, 2004 – “*Reshaping the Estate: Identifying Fraudulent Conveyances, Alter Ego Claims, Solvency and Substantive Consolidation*.”

**Career Development Institute (NACVA)** – Philadelphia, PA – June 20, 2004 – “*Current Update in Valuation*.”

**The Bankruptcy Bar Association, Eastern District of Washington – 14<sup>th</sup> Annual Bankruptcy Seminar**, Winthrop, WA – June 11 & 12, 2004 – “*Valuation Myths & Methodologies*®” and “*Civil Tools for Uncivilized Actions*®” (alter ego, fraudulent conveyance and solvency).

**FBI (Federal Bureau of Investigation)** – Reno, NV – May 19, 2004 – Specialized Criminal Investigations In-Service, “*Conventional*



*Tools for Unconventional Warfare®* (alter ego, fraudulent conveyance and solvency).

**NLSSA (National Litigation Support Services Association)** – Las Vegas, NV – May 12, 2004 – “*Driving the Demand for Your Services.*”

**National Association of Certified Valuation Analysts (NACVA) CVA/AVA Training Center** – Portland, OR – Various dates, 2001-2004 - “*Current Update in Valuations.*”

**IMA (Institute of Management Accountants)** – 9<sup>th</sup> Annual REST (Reno Educational Seminars and Training) – Reno, NV – February 19 & 20, 2004, “*Forensic Accounting,*” “*Fraud Prevention and Detection,*” and “*Management Coaching.*”

**National Association of Certified Valuation Analysts (NACVA)** – Oregon Chapter – West Linn, OR – December 12, 2003 – “*Technical Valuation Update.*”

**Career Development Institute (NACVA)** – San Diego, CA – December 4, 2003 – “*FLPs (Family Limited Partnerships),*” and “*Your Professional Signature®.*”

**Career Development Institute (NACVA)** – San Diego, CA – December 3, 2003 – “*Current Update in Valuation.*”

**Career Development Institute (NACVA)** – San Antonio, TX – November 22, 2003 – “*Current Update in Valuation.*”

**Career Development Institute (NACVA)** – New Orleans, LA – October 29 and 30, 2003 – “*Current Update in Valuation,*” and “*Your Professional Signature®.*”

**SEAK** – 12<sup>th</sup> Annual National Expert Witness and Litigation Seminar – Hyannis, MA – June 26, 2003, “*The Teaching Expert: Advanced Methodology and Techniques,*” and “*Building A Premier Forensic Practice.*”

**PriceWaterhouseCoopers** – Tech Tuesday – Portland, OR – June 10, 2003, “*Forensic Accounting.*”

**National Association of Certified Valuation Analysts (NACVA)** – 10<sup>th</sup> Annual National Conference – New York, New York – May 28, 2003, “*Your Professional Signature®.*”

**Accountants’ Global Network (AGN)** – Valuation/Litigation SIG – 2003 North American Regional Meeting & 25<sup>th</sup> Anniversary Celebration – Cincinnati, OH – May 19, 2003, “*Lost Profits Analysis & Damages Analysis.*”

**Securities and Exchange Commission (SEC)** – Division of Enforcement – Pacific Regional Office - Los Angeles, CA – March 13, 2003, “*Fiduciary Strategies and Forensic Accounting Techniques in Enforcement.*”

**Washington Society of CPAs** – Southwest Washington Chapter - Vancouver, WA - January 17, 2003, “*Business Valuation Fundamentals.*”

**National Association of Certified Valuation Analysts (NACVA) Regional Conference** - Ft. Lauderdale, FL – January 9, 2003 – “*The Combat CPA®- “Forensic Accounting.*”

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

(Selected Forensic Accounting, Litigation and Valuation Experience - Prepared per FRCP 26)

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Web Site Address: [www.financialforensics.com](http://www.financialforensics.com)

Other sites: [www.roundtablegroup.com](http://www.roundtablegroup.com)

**Career Development Institute (NACVA)** – Atlanta, GA - November 12, 2002 – “*Your Professional Signature*®.”

**Career Development Institute (NACVA)** – Phoenix, AZ – October 2, 2002 – “*Current Update in Valuations.*”

**Northwest Automotive Trades Association (NATA)** – Lincoln City, OR – September 14, 2002 – Leadership Training Workshop, “*Enhancing The Value of Your Business.*”

**Business Valuations: Fundamentals, Techniques & Theory (FTT)** (NACVA's CVA/AVA Training Center) – Boston, MA – August 23, 2002 – “*Being Effective in Litigation Consulting and Expert Testimony.*”

**Career Development Institute (NACVA)** – Palo Alto, CA – July 27, 2002 – “*Current Update in Valuations.*”

**National Association of Certified Valuation Analysts (NACVA)** – San Diego, CA - May 23, 2002 – 9<sup>th</sup> Annual Business Valuation Conference, “*Your Professional Signature*®.”

**Northwest Automotive Trades Association (NATA)** – Portland, OR – November 28, 2001 – Leadership Training Workshop, “*Business Focus During Economic Distraction.*”

**Career Development Institute (NACVA)** – Las Vegas, NV - November 27, 2001 – 8<sup>th</sup> Annual Business Valuation Conference, “*Your Professional Signature*®- *Writing Valuation Reports.*”

**(FBI) Federal Bureau of Investigation** – Quantico, VA – June 27, 2001 – Specialized Criminal Investigations In-Service, “*The Combat CPA*© in Court – *Forensic Accounting and Testimony Delivery.*”

**Pacific Automotive Trades Association (PATA)** – Portland, OR – June 7, 2001 – Business Management Workshop, “*Business Valuation.*”

**National Association of Certified Valuation Analysts (NACVA)** – Chicago, IL May 25, 2001 – 8<sup>th</sup> Annual Business Valuation Conference, “*Drafting A Good Valuation Report*©.”

**Pacific Automotive Trades Association (PATA)** – Portland, OR – May 9 & 16, 2001 – Leadership Training Workshop, “*Business Management.*”

**Pacific Automotive Trades Association (PATA)** – Portland, OR – April 25, 2001 – Leadership Training Workshop, “*Asset Protection.*”

**Oregon State Bar** – Portland, OR – February 16, 2001 – “*Crunching the Numbers – Financial Statement Interpretation.*”

**Pacific Automotive Trades Association (PATA)** – Portland, OR – April 25, 2001 – Leadership Training Workshop, “*Asset Protection.*”

**Oregon State Bar** – Portland, OR – February 16, 2001 - “*Crunching the Numbers – Financial Statement Interpretation.*”

**Washington State Bar, Business Law Institute** – Seattle, WA – December, 2000 – Annual Best of CLE – “*Beyond and Behind the*

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Other sites: [www.roundtablegroup.com](http://www.roundtablegroup.com)

*Numbers® - Forensic Accounting, Damages and Testimony."*

**Executive Officers' Club** – Portland, OR – October 26, 2000 – Monthly Work Session, *"Prevention, Detection and Pursuit of Employee Fraud."*

**American Institute of Certified Public Accountants (AICPA)** – Beverly Hills, CA – October 16 & 17, 2000 – National Advanced Litigation Services Conference, *"The Combat CPA® in Court – Damages and Testimony Delivery."*

**Oregon Trial Lawyers Association (OTLA)** – Portland, OR – September 14, 2000 – *"Forensic Accounting – Beyond and Behind the Numbers®."*

**Washington State Bar, Business Law Institute** – Vancouver, WA – March 3, 2000 – Litigation Subcommittee – *"Accounting Issues in Intra-Entity Litigation – Beyond and Behind the Numbers®."*

**AGN International (Accountants' Global Network)** – San Diego, CA – September 23 & 24, 1999 – Litigation and Valuation SIG - *"The Combat CPA® in Court – Litigation, Valuation, Forensic Accounting and Testimony Delivery."*

**Oregon State Bar** – Seaside, OR – September, 1999 – Litigation Breakout - *"Beyond and Behind the Numbers® - Forensic Accounting, Damages and Testimony."*

**Various Oregon and Washington Attorneys** – Portland, OR – 1997-2000 – Financial Forensics Initiative®, *"Financial Statements: Depiction or Deception?®"* *"Valuation: Myths or Methodologies?®"* and *"The Value of Visuals.®"*

**American Institute of Certified Public Accountants (AICPA)** – Tempe, AZ – October 15, 1998 – National Advanced Litigation Services Conference, *"The Value of Visuals® – From A Testifying Expert."*

**Northwest Tax Institute** – Las Vegas, NV – October 11, 1998 – Annual Conference, *"Valuation – Myths and Methodologies®."*

**National Litigation Support Services Association (NLSSA)** – Chicago, IL – May 23, 1998 – Litigation SIG Workshop, *"Financial Statements – Depiction or Deception?®"*

**Oregon Tax Forum** – Eugene, OR – October 1997 – *"Business Valuation Methodologies"*

**Oregon State Bar, Family Law Section** – Salishan, OR – October 1996 – *"Uncovering Hidden Assets/Income."*

**Small Business Administration** – Portland, OR – March, 1996 – *"Business Management Toolkit®"*

**Oregon Law Institute** – Portland, OR – August, 1995 - *"Financial Statements: Depiction or Deception?®"*

# Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®

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## Education/ Certification

**B.S.**, Accounting, Arkansas State University, 1972  
**CPA**, Certified Public Accountant (OR, #5689)  
**M.B.A.**, Finance, Southern Illinois University, 1977  
**ASA**, Accredited Senior Appraiser (1998)  
**CVA**, Certified Valuation Analyst (#980168)  
**ABV**, Accredited in Business Valuation (AICPA, 2004)

**CMA**, Certified Management Accountant (#1039)  
**CMC®**, Certified Management Consultant (1989) Dropped 2007  
**DABFA**, Diplomate – American Board of Forensic Accountants (1999) (Dropped certificate 2013)  
**CEA**, Business Valuation (AICPA, 1997) Dropped  
**CFF**, Certified in Financial Forensics (AICPA, 2010)

## Professional and Business History

**Darrell D. Dorrell, CPA, P.C. Principal, financialforensics® 1999 to present.**

Yergen and Meyer, LLP: Director of Financial Forensics®, 1994 to 1999 (Moss Adams, LLP – Transition)

*Panel of Experts* – Accountants' Global Network, 1996 to present.

**financialforensics®** Owner, 1993 to present

Aldrich, Kilbride & Tatone: Partner, 1991 to 1993; Director, 1989 to 1991

Price Waterhouse: Partner, 1985 to 1989; Senior Manager, 1980 to 1985

Ernst & Young: Supervisor, 1977 to 1980

Wetterau Incorporated: Director of Financial Reporting, 1972 to 1977

Maryhurst University, Graduate Faculty; 2005 to 2008 in Finance.

University of Phoenix, Graduate Faculty; Campus Finance Chair, 1997 to 2005, in Finance, Accounting, Forecasting

Concordia University, Major Professor, 1990 to 2001, in Economics, Accounting, Forecasting, Management, Marketing, Operations, Group Dynamics

Oregon State Police Volunteer – (Aug. 2011 to date) Dispatch #26V58

## Awards and Honors

**American Society of Appraisers (ASA)** – International Board of Examiners – 2001- 2005.

**National Association of Certified Valuation Analysts (NACVA)** – “Circle of Light Award,” 2007

**National Association of Certified Valuation Analysts (NACVA)** – Executive Advisory Board, 2007-2010.

**National Association of Certified Valuation Analysts (NACVA)** – Instructor of the Year, 2007.

**National Association of Certified Valuation Analysts (NACVA)** – Outstanding Member Award, 2004; Instructor of Great Distinction Award, 2004-05.

**John Wiley & Sons** – Valuation software calculations beta tester – 2002, 2001, 1999; BVRW tester – 2004.

**National Association of Certified Valuation Analysts (NACVA)** – Valuation software calculations beta tester –2004, 2003, 2002, 2001.

**Graduate Faculty of the Year** – University of Phoenix, Portland, Oregon Campus – June 2001.

**Jeffrey Salins Report Writing Award** – For excellence in business valuation report writing, conferred by the National Association of Certified Valuation Analysts (NACVA) - May 2001.

**Eagle Scout, Boy Scouts of America®** – 1968



**FCC** - Federal Communications Commission – *Amateur Extra Class*, Amateur Radio License: N7DDD – Expires 10/05/19

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**Complaints Committee**, Oregon Board of Accountancy –  
2004-2007

**Professional and Civic  
Affiliations**

**Professional Organizations:**

- American Institute of Certified Public Accountants
- Oregon Society of Certified Public Accountants
- American Society of Appraisers
- National Association of Certified Valuation Analysts
- Institute of Management Accountants

**Civic Organizations:**

- St. Augustine's Parish – Lincoln City, OR

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

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ATTORNEY	LAW FIRM	CASE NAME / TYPE	CASE NUMBER / VENUE
<b>Matters Placed into the Court Record As Indicated:</b>			
T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
John Pinzelik, David Owen 503-766-3042	Owens, Sneller, Pinzelik & Wood, P.C. Portland, OR	In the Matter of Uninsured Motorist Claim (Lost Earnings), T, R	Arbitration Panel: Judge Beckman, Jay Enloe, Stephen Piucci
Noela Kitterman, Martin Pittioni (503) 378-2273	Oregon Board of Accountancy, Oregon Department of Justice	Daniel F. Barnes, BOA Permit 5220 (Investigation), T, R	Case #14-021NK
Noela Kitterman, Martin Pittioni (503) 378-2273	Oregon Board of Accountancy, Oregon Department of Justice	Gary L. Schutz, BOA Permit 2177 (Investigation), T, R	Case #14-028NK
Noela Kitterman, Martin Pittioni (503) 378-2273	Oregon Board of Accountancy, Oregon Department of Justice	Debra A. Randall Dimone, BOA Permit 6046 (Investigation), T, R	Case #12-074NK
Charles Avrith, David Berry  (310) 473-1200	Nagler & Associates Los Angeles, CA	Fred Kayne, et al v. Christopher Ho, The Grande Holdings Limited, et al (Alter Ego, Forensic Accounting), E, D, A	Superior Court of the State of California, Los Angeles, California Case No. 2:09-CV06816 JAK (CWx)
Noela Kitterman, Martin Pittioni (503) 378-2273	Oregon Board of Accountancy, Oregon Department of Justice	Cherina Darlene Hart, BOA Permit 9527 (Investigation), T, R	Case #12-063NK
Noela Kitterman, Martin Pittioni (503) 378-2273	Oregon Board of Accountancy, Oregon Department of Justice	James H. Peters, BOA Permit 2346 (Investigation), T, R	Case #12-070NK
Mark Pollack (414) 271-5400 David Zarosinski (503) 243-2373	Gallanis, Pollack, Jacobs, et al Milwaukee, WI & Zarosinski Law Group, P.C. Portland, OR	Nymax Products, Inc. and Edward Young v. MIPA, AG (Damages) T,R	United States District Court District of Oregon Case No. CV 10-1336-JO
Frederick Schroeder (541) 318-9115	Stahancyk, Kent & Hook, P.C. Bend, OR	Cruickshank and Cruickshank, (Valuation) T, R	Malheur County Circuit Court Case No. 12 04 9367E
Leslie Johnson (503) 220-0717	Kent & Johnson, LLP Portland, OR	Barbara Bradshaw, et al v. Wallace Preble, et al (Valuation) D, R	Multnomah County Circuit Court Case No. 1201 – 00626
Steve Leatham (360) 750-7547	Heurlin, Potter, Jahn, Leatham, et al Vancouver, WA	Robert Logsdon v. Ron Wade, Chevs of the 40s, Inc. (Valuation) D, E	Superior Court of Washington for Clark County Case No. 10-2-018682
Paul George (503)-778-2100	Lane Powell Portland, OR	Jessica Schlesingerr v. Barry Schlesinger, et al (Breach of Trust, Breach of Fiduciary duties), T, E	Multnomah County Circuit Court Case No. 0907-10682
Frank Moscato (503)-242-0000	Harrang, Long, Gary, Rudnick, P.C. Portland, OR	Lori Carla (Lemley) Sayago v. Bethany Chiropractic & David A. Sleman, D.C., (Personal Injury), T, E	Washington County Circuit Court Case No. C094059CV
Charles Avrith David Berry  (310) 473-1200	Nagler & Associates Los Angeles, CA	Fred Kayne, et al v. The Grande Holdings Limited (Bermuda), et al (Alter Ego, Forensic Accounting), T, E, D, A	Superior Court of the State of California, Los Angeles, California Case No. BC 363764
Jeffrey Chicoine  (503)-224-5858	Miller Nash Portland, OR	RAM Systems, LLC v. Beck Properties, Inc. v. Jill M. & David A. Johnson (Breach of Contract, Fraud/Misrepresentation), T, E, D	United States District Court District of Oregon Case No. 07-1297-HO



**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

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ATTORNEY	LAW FIRM	CASE NAME / TYPE	CASE NUMBER / VENUE
<b>Matters Placed into the Court Record As Indicated:</b> T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
Lou Baran (360)-699-1440	Lou M. Baran Vancouver, WA	Broders v. Broders, (Forensic Accounting, Valuation & Critique), D, E	Clark County Superior Court Case No. 07 3 00200 3
Jeffrey Chicoine  503-224-5858	Miller Nash Portland, OR	Russell Allan Bulow v. Richard Craig Estey, Oregon Restaurant Services, Inc., Nevada Restaurant Services, Inc. (Breach of Contract, Fraudulent Misrepresentation, Forensic Accounting, T, E	Multnomah County Circuit Court Case No. 0712-14608
Jennifer Chapman, Dan Rosenhouse  503-947-4400 971-673-1880	Oregon Department of Justice	State of Oregon v. Richard Patrick Hamilton; and John Hamilton; (Alter Ego, Undercapitalization, Forensic Accounting), T, E	Multnomah County Circuit Court Case No. 061212570
Gene A. Pearce Deputy Prosecuting Attorney	City of Vancouver, Washington Prosecuting Attorney	State of Washington v. Tracey Suzanne Derhalli, (Embezzlement), E	Clark County Superior Court 06-1-02125-8
Judy Snyder  503-228-5027	Law Offices of Judy Snyder	Scott Miller v. Kenneth Matlock & Glenda Blankenship; (Damages), T	Multnomah County Circuit Court Case No. 0610-11081
Benjamin Shafton  360-699-3001	Caron, Colven, Robison & Shafton	Matthew Smith Company, Inc. v. Donald C. Chill; (Forensic Accounting, Due Diligence, Valuation), T, D	Clark County Arbitration Panel – Schauermann, Markowitz, Ladley
David Markowitz  503-295-3085	Markowitz, Herbold, Glade & Mehlhaf, P.C. Portland, OR	Transportation Factoring, Inc., et al v. Grant Thornton, LLP, et al; (Negligence and Negligent Misrepresentation; Forensic Accounting), T	Multnomah County Circuit Court Case No. 0502-01129
Lou Baran 360-699-1440	Lou M. Baran Vancouver, WA	Fisher v. Fisher; (Fraudulent Transfer, Valuation & Critique), T, E	Clark County Superior Court Case No. 03 3 00263 9
Charles French 503-988-2735	Multnomah County District Attorney Portland, OR	Multnomah County Board of Commissioners – Resolution No\ 06-094, E	Independent Review of Policies and Procedures of Correctional Facilities Operated By the Multnomah County Sheriff's Office - 2006

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

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<b>Matters Placed into the Court Record As Indicated:</b> T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
Mark R. Hartney 213-955-5588	Allen, Matkins, Leck, Gamble & Mallory, LLP Los Angeles, CA	Securities and Exchange Commission v. C. Wesley Rhodes, Jr., Rhodes Econometrics, Inc., The Rhodes Company, and Resource Transactions, Inc.: (Preliminary Report of Receiver), E	United States District Court District of Oregon Case No. CV06 1353 PK
Peter McKittrick 503-228-6044	Farleigh Witt Portland, OR		
Charles Corrigan 503-222-4202	Ramis, Crew, Corrigan, LLP Portland, OR	City of West Linn – Elma Sandoval Magkamt, Alleged Asset Misappropriation (Fraud Investigation), R	State vs. Elma Sandoval Magkamt
Hillary A. Brooks 503-222-3613	Marger, Johnson & McCollom, P.C. Portland, OR	Footwear Industries, Pty. Ltd. v. Perry Meek, individually and dba Steel Blue Clothing; (Trademark Infringement, Forensic Accounting), A	Case No. cv. 05-5007 abc (PLAx)
Lou Baran 360-699-1440	Lou M. Baran Vancouver, WA	Fisher v. Fisher; (Fraudulent Transfer, Alter Ego), T, D, E	Clark County Superior Court Case No. 03 3 00263 9
Mark R. Hartney, David R. Zaro 213-955-5588	Allen, Matkins, Leck, Gamble & Mallory, LLP Los Angeles, CA	Michael A. Grassmueck, Federal Equity Receiver for Health Maintenance Centers, Inc.; Znetix, Inc. v. Jeffrey M. Bensky, an individual, et al; (Fraudulent Conveyance, Unjust Enrichment, Reasonably Equivalent Value, Solvency, Forensic Accounting), D, E	United States District Court West. District of Washington - Seattle Case No. 04-cv-02016-MJP
Donald A. Greig 360-816-2518	Landerholm Law Office Vancouver, WA	McDonald Excavating, Inc., v. Riverview Community Bank; (Damages, Valuation, Fraudulent Misrepresentation), D, E	Case No. 01 2 05026 9 Clark County Superior Court of the State of Washington
Lou Baran 360-699-1440	Lou M. Baran Vancouver, WA	White vs. White; (Forensic Accounting, Fraudulent Misrepresentation), T, E	Case No. 03-3-02099-8 Clark County Superior Court
Stephen Redshaw 503-294-9274	Stoel Rives LLP Portland, OR	Thrifty Supply Co. of Seattle, Inc., v. Slakey Brothers, Inc., et al (Forensic Accounting, Lost Net Profits), T, E	Case No. CV04060437 Clackamas County Circuit Court
Shannon Connall 503-227-2688 Des Connall 503-227-2688	Des & Shannon Connall, LLP Portland, OR	State of Oregon vs. Carol Pendergraft; (Fraud, Forensic Accounting), T	Case No. 03-05-32414 Multnomah County Circuit Court
Dylan Cernitz 503-547-0576 John Peterson 503-648-0766	Peterson, Peterson & Cernitz Hillsboro, OR	Troyer and Troyer; (Valuation), T, E	Case No. DR0405-0344 Clackamas County Circuit Court

**Darrell D. Dorrell, BS, CPA/ABV, MBA, ASA, CVA, CMA, CFF - Expert Witness/financialforensics®**

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Web Site Address: [www.financialforensics.com](http://www.financialforensics.com)

Other sites: [www.roundtablegroup.com](http://www.roundtablegroup.com)

ATTORNEY	LAW FIRM	CASE NAME / TYPE	CASE NUMBER / VENUE
<b>Matters Placed into the Court Record As Indicated:</b>			
T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
Lou Baran 360-699-1440	Lou M. Baran Vancouver, WA	Mitchell vs. Waite; (Forensic Accounting, Valuation), T, E	Case 02-3-593-0 Clark County Superior Court
Dennis J. Dunphy 206-292-1327	Mr. Dennis J. Dunphy Schwabe, Williamson & Wyatt Seattle, WA	White Star Timber Co. v. The United States; ( <i>alter ego</i> ), T, D, E	No. 94-425C United States Court of Federal Claims
Richard S. Pope 503-228-8446	Newcomb, Sabin, Schwartz & Landsverk, LLP Portland, OR	David Lezak, v. Expand Cellular, Inc. Gordon C. Collett, et al, Defendants; (Trade Secrets Misappropriation), T,E.	Case No. 0212-12947 Multnomah County Circuit Court
Julianne R. Davis 503-227-5631	Chernoff, Vilhauer, McClung & Stenzel, LLP Portland, OR	Michaels of Oregon Co., v. Clean Gun, LLC; (Patent Infringement, Alter Ego), D, E, A.	United States District Court District of Oregon Civil No. CV 01-1158-JO
Christine A. Kosydar 503-294-9533	Stoel Rives LLP Portland, OR	Gateway Brookside, Inc., a California corporation, v. GRSI, INC., formerly known as G. Raden & Sons, a Washington corporation, and Gary P. Raden, an individual, and Columbia Distributing Company; (Fraudulent Transfer, Alter Ego), D, E.	United States Bankruptcy Court Western District of Washington Case No. 02-21387-TTG11
Michael Simon 503-727-2000	Perkins Coie Portland, OR	Confederated Tribes of Siletz Indians, Smokey Point Hardwoods, Inc. and Ross-Simmons Hardwood Lumber Company v. Weyerhaeuser, Inc.; (Anti-Trust, Forensic Accounting, Valuation), T,D,E	United States District Court District of Oregon Civil No. CV 00-1693 BR
Stephen Phillabaum  Ian Ledlin 509-838-6055	Phillabaum, Ledlin, Matthews and Gaffney-Brown, P.S. Spokane, WA	Bob McNellis, Bob McNellis, Inc., Peaks and Plains Medical, and Parker-McNellis, Inc. v. Raymond A. & Judi A. Parker; (Bankruptcy Dismissal, Valuation, <i>alter ego</i> ), T, E	United States Bankruptcy Court Eastern District of Washington  No. 02-04195-W13
Robert Custis 503-220-0717  Christopher Kent 503-220-0717	Kent Custis, LLP Portland, OR	Cort MacKenzie & Company v. Oregon Armored Service, et al; (Business Valuation, Forensic Accounting), T, E	CV 0102-01449 Multnomah County Circuit Court
Michael Wise 503-224-8422  Michael Casey 503-219-0629	Wise & Associates, P. C. Portland, OR	Howard Wayne Smith v. Everett Bodkin; (Personal Injury), T	CCV0110873 Clackamas County

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<b>Matters Placed into the Court Record As Indicated:</b>			
T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
Michael Grassmueck 503-294-9928	Michael A. Grassmueck, Receiver Portland, OR	Securities and Exchange Commission v. Health Maintenance Centers, Inc., et al; (Forensic Accounting), E	C02-0153P United States District Court West. Dist. of Washington - Seattle
Paul Thalhofer 503-266-3456	Reif, Reif & Thalhofer Oregon City, OR	Turnbull and Turnbull; (Business Valuation – Holding and Operating Companies), E	DR0101311 Clackamas County
Mark Kramer 503-243-2733	Kramer & Associates Portland, OR	Bishop and Bishop; (Business Valuation – Distribution Company), T, E	000362559 Multnomah County
Dennis Elliott 503-227-1690	Elliott & Park Portland, OR	Oregon-Canadian Forest Products v. Wright Companies; (Forensic Accounting, Solvency), A	99-CV-1266-A5 District Court
Jens Schmidt 541-485-0220	Harrang, Long Gary, Rudnick Eugene, OR	Danebo Properties, LLC, et al v. City of Eugene, OR, et al; (Damages, Wrongful Taking), E	98-6229-HO Federal Court
Tracy Reeve 503-225-9863	Reeve Kearns, PC Portland, OR	Gantenbein v. City of Portland; (Wrongful Termination), E	CV99-864KI Multnomah County
Richard B. Thierolf, Jr. 541-773-2727	Jacobson, Thierolf & Dickey Medford, OR	Rogue Rifle, Inc. v. Keystone, Inc.; (Damages – Trademark Infringement), A, E	96-3051-CO Federal Court
Dennis Elliott 503-227-1690	Elliott & Park Portland, OR	Rycraft, Inc. v. Ribble, Inc.; (Damages – Trademark Infringement), T, E	CV-971573-KI Federal Court
Julianne Davis 503-227-5361			
Tracy Reeve 503-225-9863	Reeve Kearns, PC Portland, OR	Lishey v. City of Portland; (Wrongful Termination), E	CV99-84JO Multnomah County
Sue-Del McCulloch 503-222-4402	Ramis, Crew, Corrigan, et al Portland, OR	Rosecrans v. Teledyne Industries, Inc., et al; (Wrongful Termination), D, E	78033-01 Marion County
William P. Horton 503-294-0050	William P. Horton, Attorney Portland, OR	Pegasus Corporation, et al v. City of North Bend; (Damages – Breach of Contract), E	996268HO District Court
Benjamin Shafton 360-699-4780	Morse & Bratt Vancouver, WA	GEM Equipment v. Foss Manufacturing; (Business Interruption), T, D	97-2 02852 7 Clark County Superior Court
Dennis Elliott 503-227-1690	Elliott & Park Portland, OR	Tigard SportSurfaces v. SynTenniCo; (Breach of Contract). T, D, E	98-1359-JE US District Court, Oregon

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Dolores Empey 503-245-8774	Dolores Empey, Attorney at Law Portland, OR	Baker v. York; (Personal Injury), T	unavailable
Robert Dorband 503-968-8111	DuBoff Dorband Cushing & King PC Portland, OR	Rycraft; (Trademark Infringement), T, D, E	97 1573-KI US District Court, Oregon
Gregory Dennis 360-696-3312	Landerholm, Memovich et al. Vancouver, WA	One Longview, Inc.; (Fraudulent Misrepresentation), T, E	99-2 00992 8 Clark County Superior Court
Dolores Empey 503-245-8774	Dolores Empey, Attorney at Law Portland, OR	Balkovich; (Personal Injury), T, D, E	unavailable
Gilbert Feibleman 503-399-9218	Feibleman & Associates, PC Salem, OR	Killen; (Marital Dissolution, Valuation), T, D, E	99C-31541 Marion County Circuit Court
Shannon Connall 503-227-2688	Des Connall, PC Portland, OR	McKimmie; (Marital Dissolution, Valuation), T, D, E	9711-72822 Multnomah County
Richard Yugler 503-227-2177	Richard Yugler, Attorney at Law Portland, OR	Johnson Securities; (Misrepresentation), T	9712-10187 Multnomah County
Kathryn Johnston 541-673-5528	Cegavske Johnston & Associates PC Roseburg, OR	Cooper; (Marital Dissolution, Valuation), T, E	98-DO-0287DS Douglas County
Michael Simon 503-727-2000	Perkins Coie Portland, OR	US West; (Business Interruption), T, D, E	94-1354-JE US District Court, Oregon
Howard Levine 503-227-1111	Sussman Shank Portland, OR	K. Pixton; (Net Present Value), T	396-35255-ELP7 US Bankruptcy Court, Oregon
Linda Algar 503-630-6212	Linda Algar, Attorney Portland, OR	R. Bankes; (Valuation), T	9705046 Clackamas County
Michael Seidl 503-229-1819	Seidl & Rizzo Portland, OR	National Starch & Chemical; (Lost Profits), T, E	976010TC US District Court, Oregon
Julianne Davis 503-227-5631	Chernoff Vilhauer McClung et al Portland, OR	Leatherman Tools; (Trademark Infringement) T, E	96-1346-MA US District Court, Oregon

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Ward Greene 503-295-2668	Greene & Markley, PC Portland, OR	Great West Construction; ( <i>alter ego</i> ), T, E	9607-05717 Multnomah County
Richard Yugler 503-227-2177	Richard Yugler, Attorney Portland, OR	Computer Concepts; (Damages Amortization), T	861207746 Multnomah County
Annette Kolodzie 503-295-2668	Greene and Markley Portland, OR	Holland America; (Damages - Lost Profits), T, D, E	92-2-02827-5 Clark Cty. (WA) Superior Ct.
Chris Kosydar 503-294-9533	Stoel Rives Portland, OR	Bank of America; (National Trust as Bond Trustee), T, E	Civil Case CS-96-0067-JLQ US Federal Court - Eastern Dt.
Michael Grassmueck 541-773-8108	Michael Grassmueck, Rcver. Medford, OR	Professionals 100; (Receivership), T, E	C941232CV State Court (OR)
Richard Mario 503-620-8900	Buckley, LeChevallier Lake Oswego, OR	Wilson; (Amortization), T	394-35390-ELP13 Clackamas County
Paul Lehto 206-303-0348	Tollefson & Company Everett, WA	Nendels Hotels; (Damages, Present Value), D	unavailable Multnomah County
Dan Doyle 503-588-8053	VanderMay & Doyle Salem, OR	Brooks vs. Brooks; (Business Valuation), E	95C11498 Marion County Circuit Court
William Horton 503-294-0050	William Horton, Attorney Portland, OR	Lost Earnings; T, E	unavailable Multnomah County
Gary Zimmer 503-228-6191	Kennedy, King & Zimmer Portland, OR	Bredenkamp and Bredenkamp; (Valuation), T, E	9302-60-949 Multnomah County
Ronald Johnston 503-226-7986	Johnston & Root Portland, OR	Gault and Gault; (Business Valuation), T, E	931270184 Multnomah County
Melissa Turner 503-641-7990	Mason & Associates Beaverton, OR	Nordness and Nordness; (Business Valuation), E	C942875 Washington County
Richard Botteri, Vince Salvi 503-228-3200	Preston Gates Portland, OR	Hillman-Safeco; (Lost Profits), T, D	91-120-8405 Circuit Court, Multnomah Cty.



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Chris Angius 503-722-2000	Perkins, Coie Portland, OR	Yoshida's vs. Virginia Dare; (Lost Profits), T, E	9111-07637 Circuit Court, Multnomah Cty.
Guy Stephenson 503-796-2903	Schwabe, Williamson Portland, OR	Sause Bros. vs. Tran. Canada; (Damages), T, D, E	89-609RE Federal Court, OR District
Kathy Root 503-226-7986	Johnston & Root Portland, OR	Darcy and Darcy; (Marital Dissolution, Taxes), T, E	C902006DR Circuit Court, Washington Cty.
Richard Mario 503-620-8900	Buckley, LeChevallier Lake Oswego, OR	Ricciardi-Companion Litigation; (Damages, Solvency), T, E	93-4-3-941152 Circuit Court, Clackamas Cty.
Aaron Bell 503-221-1772	Brownstein, Rask Portland, OR	Davis vs. Critzer; (Damages, Amortization), T	Unavailable Circuit Court, Washington Cty.
Norm Lindstedt 503-222-6881	Lindstedt & Buono Portland, OR	Shelton vs. First Union; (Damages, Breach of Contract), T, E	Multnomah County