

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Position

Principal, Darrell D. Dorrell, CPA, P.C.
financialforensics®
5285 SW Meadows Road, Suite 340
Lake Oswego, Oregon 97035
(503) 636-7999 phone; (503) 639-9113 fax



Professional Experience

Mr. Gadawski's forensic accounting, litigation and business valuation related experience includes a variety of complex matters. His expertise encompasses a wide scope of industries, including professional service organizations, brokerages, financial services, construction, retail, utilities, municipalities, not-for-profits, manufacturing and many others.

Types of Expert Witness Litigation

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

- Fraud/Embezzlement
- Construction Claims
- Lost Profit Calculations
- Insolvency
- Personal Injury
- Breach of Contract
- Fiduciary Duty
- Business Interruption
- Fraudulent Conveyance
- Wrongful Death
- Money Laundering
- Alter Ego
- Inverse Condemnation
- Trademark/Tradedress Infringement
- Patent Infringement
- Wrongful Termination

Types of Business Valuation Projects

- Auto Dealerships
- Construction Companies
- Dissenting Shareholders
- Nurseries
- Wholesale/Distributors
- Financial Institutions
- FLPs/LLCs
- Gift Tax
- Wood Products
- Manufacturers
- Medical Clinics
- Patents/Trademarks
- Physicians
- Printing
- Service Companies

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Involvement Guidelines

We have found that our cost-effectiveness as litigation and valuation support specialists requires a minimum claim amount of about \$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 a variety of on-line databases and services.

Selected Forensic Accounting, Litigation and 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.

MATTER

A managing shareholder used corporate funds for numerous personal and non-business expenditures over the course of 10 years. The other shareholder discovered some of these transactions and filed an action for recovery on behalf of the Company.

The bookkeeper of an Oregon non-profit organization managed to embezzle in excess of \$175,000 during a period of 4 years. The bookkeeper employed a variety of embezzlement techniques and managed to avoid detection even though the organization had an annual audit performed by an outside CPA firm.

A husband and wife were indicted on charges of conspiracy to commit fraud against the United States and conspiracy to commit money laundering. It was alleged that the suspects were using a charity to send money to Iran for investment and other purposes in violation of the US embargo against Iran.

OUTCOME

We conducted a detailed analysis of all personal and non-business expenditures made on behalf of both shareholders for the prior 10 years and provided testimony regarding the same. The Company obtained a \$1.9 million judgment against the managing shareholder.

We performed a detailed investigation into the fraud and provided assistance to both the Assistant District Attorney in the criminal matter and counsel for the organization in civil recovery. Based upon our analysis and the diligent work of counsel, the defendant pled guilty and was sentenced to 48 months in prison. Furthermore, the organization was successful in recovering virtually all of the funds embezzled through settlements with insurance carriers and a settlement with the organization's independent auditor.

We provided testimony regarding the salient elements of each transaction and the ultimate disposition of the monies at issue. The jury found both suspects guilty on all counts.

MATTER

A well-known toolmaker sued a large corporation 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 group of lumber brokers sued their former employer for unpaid commissions. The brokers were to be paid a certain percentage of the gross margin on each completed transaction. They claimed that their former employer, a large Oregon based lumber broker, had purposely excluded certain items from gross margin in order to reduce commissions. We were asked to analyze the corporation's accounting of revenues and expenses.

Long-time employees were terminated and ultimately filed an age discrimination and wrongful termination claim against their former employer. The Plaintiffs were claiming lost wages, health benefits and retirement benefits.

An art dealer was sued by a supplier claiming that there was a substantial account balance remaining to be paid. The defendant filed a counter-claim stating that they had a credit balance with the supplier and they were due a refund of their monies.

A large construction contractor sued the State of Oregon through the Department of Transportation claiming that a construction project was unduly delayed and scope changes were made resulting in a claim for damages of approximately \$1.9 million.

OUTCOME

Based upon our testimony at the settlement hearing, our client settled the case for an amount in excess of their expectations and obtained injunctive relief against the defendant.

We recalculated the lost commissions based upon the exclusions of certain items from the gross margin. The client settled the matter before trial for an amount in excess of our calculations.

We were retained by Plaintiffs to opine on their estimated economic loss. We prepared a detailed analysis of Plaintiffs' historical earnings, health and retirement benefits, and any off-setting mitigation. Based on our testimony the jury awarded Plaintiffs the full amount of economic damages.

We assisted the art dealer in arriving at the correct ending balance of their account. Due to the lack of reliable accounting records for both the supplier and buyer, we had to rely heavily on the source documents in order to validate the transactions and calculate the ending account balance. The matter settled the day of trial in favor of the art dealer.

We were retained by the State of Oregon to assist with analysis of Plaintiff's claim and critique of their damages methodology. Based on our analysis, Plaintiff's damages, if any, were significantly less than the \$1.9 million claimed. The jury did not award the contractor any damages.

MATTER

A large Northeastern US fabric manufacturer was sued by another manufacturer for faulty product causing their claimed loss of sales to Korea and Germany, resulting in the financial collapse of their entire manufacturing business. The claim spanned nearly six years and required analysis of the economic conditions and currency exchange in the US, Germany, and Korea for the pertinent periods. The analysis was challenging since the time period overlapped the Asian market crisis.

We were engaged by the respondent in a marital dissolution to perform a detailed analysis segregating separate and marital property per a pre-nuptial agreement. Assets included various corporate entities, numerous bank and investment accounts, personal property and real property.

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.

The Securities and Exchange Commission filed a securities law action against a large Seattle, WA company claiming that they were selling unregistered securities. As part of the SEC action, a Receiver was appointed to oversee the Company assets and take all pertinent actions. We were retained to serve as the Receiver’s forensic accountants. At the time the Receiver was appointed, the Company had expended virtually all investor funds and held no significant assets.

OUTCOME

We performed an extensive international product supply/demand analysis and determined its likely impact on the plaintiff for the multi-year period. Our conclusions resulted in a key observation that was likely pivotal to the jury’s decision; we clearly demonstrated that the business relationship between the supplier and producer had begun deteriorating three years prior to the initial damage claim. Likewise, we were instrumental in demonstrating that the plaintiff’s key witness had perjured himself. The jury found for the defendant.

The judge awarded the respondent her share of the marital property based upon our detailed tracing and analysis of the financial transactions during the course of the marriage. Additionally, the opposing expert utilized our analysis merely changing certain assumptions in favor of his client’s position.

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.

We assisted the Receiver with securing and recovery of assets for the receivership estate. Additionally, we prepared a detailed accounting of all funds received and expended by the company, approximately \$90 million in investor receipts. We also prepared analysis and provided testimony for multiple fraudulent transfer actions to assist the Receiver in recovery of assets. When the receivership was closed, investors received in excess of \$.30 on the dollar.

MATTER

We were retained by an insurance carrier to analyze a lost earnings claim presented by a party injured in an auto accident. The injured party was a securities broker and claimed lost commissions due to decreased working capacity resulting from the accident.

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.

OUTCOME

Based upon our analysis and findings, the insurance carrier settled favorable with the injured party during mediation. Our analysis illustrated that the lost commissions were not proximately caused by the auto accident. In fact, the claimant's commissions decreased dramatically due to significant declines within the stock market and NASDAQ. The claimant had previously based his claim on prior commissions earned during the period of very robust markets.

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.

ADDITIONAL INFORMATION

Professional and Civic Affiliations

Professional Organizations:

- American Institute of CPA's
- Oregon Society of CPA's
- National Association of Certified Valuation Analysts
- Association of Certified Fraud Examiners
- Association of Insolvency and Restructuring Advisors

Civic Affiliations:

- Treasurer – Greater Portland Soccer District, Inc. (2002 – 2005)
- Rock Creek Country Club
- OSCP – Professional Responsibility Strategic Interest Team (2007-2011)
- Northwest Country Place, Inc.- Director
- Adjunct Professor – University of Portland

Publications

Financial Forensics Body of Knowledge. (Hoboken, NJ: John Wiley & Sons, 2012) Co-authored with Darrell D. Dorrell.

Fraud Investigation: How to Survive It, Local Focus (September 2013), League of Oregon Cities, Co-authored with Heidi Bowen and Mark P. Amberg.

Investigating Embezzlement: Three Big Don'ts, Value Examiner, Jul/Aug 2012, Co-Author with Darrell A. Dorrell.

Financial Intelligence: People and Money Techniques to Prosecute Fraud, Corruption, and Earnings Manipulation, United States Attorneys' Bulletin, (March 2012, Vol. 60 No. 2), United States Department of Justice, Executive Office for United States Attorneys, Office of Legal Education co-authored with Darrell D. Dorrell.

"Is the Moneyed Spouse Lying About the Money?" The American Journal of Family Law, (Vol. 21 No.1, 2007), co-authored with Darrell D. Dorrell and Thomas S. Brown.

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Publications (cont.)

Forensic Accounting: Counterterrorism Weaponry, United States Attorneys' Bulletin, 2-Part Series, (May 2005, Vol. 53 No. 3), United States Department of Justice, Executive Office for United States Attorneys, Office of Legal Education co-authored with Darrell D. Dorrell.

Counterterrorism: Using Conventional Tools for Unconventional Warfare, United States Attorneys' Bulletin, 2-Part Series, (March 2005, Vol. 53 No. 2), United States Department of Justice, Executive Office for United States Attorneys, Office of Legal Education co-authored with Darrell D. Dorrell.

Chuck Whitlock's Crimeline™ “Law Enforcement Training Program - Workbook,” Sponsored by **Experian®** – December 8, 2004 – “*Forensic Accounting Applications in Business, Consumer and Terrorism Matters,*” co-authored with Darrell D. Dorrell.

Plaintiffs and Defendants: Who Are They And Who Should They Be? – National Litigation Consultants' Review, (Litigation Consultants, LLC – Vol. 2, Issue 7, 202).

Solvency Analysis, National Litigation Consultants' Review, (Litigation Consultants, LLC – Vol. 3 Issue 2, July 2003), co-authored with Darrell D. Dorrell.

Using Ratio Analysis: A Case Study, National Litigation Consultants' Review, (Litigation Consultants, LLC – Vol. 3 Issue 7, December 2003), co-authored with Darrell D. Dorrell.

Selected Speaking Engagements

Forensic Accounting Academy™- Securities and Exchange Commission; San Francisco; September 14 & 15, 2010.

Forensic Accounting Tools & Techniques – Oregon Employment Department Tax Conference, Salem, Oregon – October 6, 2009

Forensic Accounting Academy™-San Diego, December 2008; Tampa, February 2009; Milwaukee, August 2009; Columbus, October 2009; Jersey City, November 2009; Atlanta, December 2009; Chicago, March 2010; Orlando, July 2010; Newport CA, August 2010; Dallas, September 2010; Portland OR, November 2010; Las Vegas, December 2010; Boston, August 2011; Houston, September 2011; San Francisco, October 2011; Chicago, November 2011; Ft. Lauderdale, December 2011. NACVA Instructor of the Year 2010.

Portland State University, Beta Alpha Psi – Portland, OR – 2011 – “*Financial Forensics/Forensic Accounting*”

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

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

Selected Speaking Engagements (cont.)

Institute of Management Accountants (IMA) Portland Chapter – Beaverton, OR – September 25, 2007 – *“The Fight Against Fraud: Deterrence, Detection, Investigation and Prosecution”*

NBI – *Successful Financial Settlements for Your Divorce Client in Oregon, “Forensic Accounting and Valuation Implications in Divorce.”* Portland, OR. December 4, 2006.

Oregon State Bar – Super Saturday CLE, *“Financial Statements: Depiction or Deception?©”* Lake Oswego, OR. October 22, 2005; October 21, 2006; October 20, 2007; October 25, 2008; November 7, 2009; October 16, 2010; and October 29, 2011.

Willamette College of Law – Intensive Trial Practice Class – Financial expert witness; direct and cross-examination. Salem, OR. February 28, 2006

Institute of Management Accountants (IMA) Portland Chapter and Oregon Chapter of the Association of Certified Fraud Examiners (OACFE) – Portland, OR – October 19, 2004 – Joint Meeting, *“Forensic Evidence Analysis”* and *“Conducting an Effective Investigation”*

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.”*

Portland Police Fraud Division – *“Basic Excel Training for Financial Investigations”*

Oregon State Bar - New Lawyers Division – *“Trial Strategies, Practices and Techniques”*

Beta Alpha Psi (Portland State University) - *“Fraud Investigation and SAS 82”*

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Education/ Certification

B.S. Accounting, University of Portland – 1994
CPA, Certified Public Accountant (OR #8719) – 1997
CVA, Certified Valuation Analyst (#010457) – 2001
CFE, Certified Fraud Examiner – 2004
ABV, Accredited in Business Valuation (#2795) – 2005
CIRA, Certified Insolvency & Restructuring Advisor - 2009

Professional and Business History

Darrell D. Dorrell, CPA, P.C. (DBA: Financial Forensics®): Principal, 2000 to present
Yergen and Meyer, LLP, Portland, Oregon: Senior Accountant, 1997 to 1999
Kern, Lewis and Thompson, LLC, Portland, Oregon: Staff Accountant, 1996 - 1997
Yergen and Meyer, LLP, Astoria, Oregon: Staff Accountant, 1995 – 1996

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Attorney/Contact	Law Firm	Case Name/Type	Case Number/Venue
T – Testimony; D – Deposition; A – Affidavit or Declaration; E – Expert Report			
Scott Mahady (541) 393-7692	Law Office of Kathryn Reynolds Morton Portland, OR	Diversified Fisheries, Inc. v. California Shellfish Company (Lost Profits); T	Case No. 15 CV 00014 State of Oregon Circuit Court – Curry County
Ronald Webster (503) 736-7958	Law Office of Kathryn Reynolds Morton Portland, OR	Franklin K. Rowlett v. SAFECO Insurance Co. (Lost Earnings); T	Multnomah County Arbitration
David Hytowitz (503) 736-7964	Law Office of Kathryn Reynolds Morton Portland, OR	Lowell MacGregor v. Michael Morgan (Negligence – Personal Injury); T	Case No. 1305-06160 State of Oregon Circuit Court - Multnomah
Katie Jo Johnson (503) 226-7321	McEwen Gisvold Portland, OR	Lukesh Woodworking, Inc. v. Genothen Holdings, LLC (Breach of Contract, Quantum Meruit); T	Case No. C13-0395CV State of Oregon Circuit Court – Washington County
Alexander Libmann (503) 239-5800	Law Offices of Thomas Anderson	Gix v. Safeco Ins. Co. (Lost Wages, Lost Profits); E, T	Clark County Arbitration
Josh Stump (503) 242-0000	Harrang Long Gary Rudnick P.C. Portland, OR	Werts v. Seitzinger (Buyout calculations and valuation); T	Multnomah County Arbitration
Charles Gorder (503) 727-1021	United States Department of Justice Portland, OR	USA v. Hossein Lahiji and Najmeh Vahid (Conspiracy to Defraud the United States and Commit Money Laundering); T	Case No. 10-CR-506-KI United States District Court of Oregon – Portland
Seth Karpinski (503) 947-4700	Oregon Department of Justice Salem, OR	Abhe & Svoboda, Inc v. State of Oregon, Oregon Department of Transportation (Breach of Contract, Quantum Meruit); T	Case No. 10C24793 State of Oregon Circuit Court – Marion County
Julie Vacura (503) 222-4424	Larkins Vacura LLP Portland, OR	Rick Jones Motor Company v. US Bank NA (Embezzlement, Standard of Care); T	Case No. 1104-04970 State of Oregon Circuit Court – Multnomah County
Peter Heuser (503) 222-9981	Schwabe, Williamson & Wyatt PC Portland, OR	Leatherman Tool Group, Inc. v. Coast Cutlery Co. (False Advertising); D	Case No. CV11-615-HZ United States District Court of Oregon – Portland
Seth Karpinski (503) 947-4700	Oregon Department of Justice Salem, OR	State v. Steven Ross (Violation of stipulated judgment); T	Case No. 08026392L State of Oregon Circuit Court - Malheur County

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Peter Motley (503) 736-7973	Law Offices of Andersen & Nyburg Portland, OR	Ellen Miller and Harold Miller v. Lisa Pike and Andrea Kester (Personal Injury – Economic Loss); T	Case No. 10-C 15335 Arbitration
Amanda Gamblin (503) 222-9981	Schwabe, Williamson & Wyatt Portland, OR	Paul D. Yancey and Robert K. Hoar v. Central Electric Cooperative, Inc. (Age Discrimination, Wrongful Termination – Economic Loss); T	Case No. 08CV0595 ST State of Oregon Circuit Court – County of Deschutes
Craig J. Capon (541) 485-0220	Harrang Long Gary Rudnick P.C. Eugene, OR	TTAG, LLC, RTT Corp et al v. Keeton-King Construction, Inc. (Breach of Contract–Lost Profits); T	Case No. 75 110 Y 00419 09 HLT Arbitration
Curt Conover (541) 344-3376	Law Offices of Andersen & Nyburg (Liberty Mutual) Eugene, OR	Wittlake vs. Smith (Personal Injury – Economic Loss); T	Arbitration
Julie Vacura (503) 222-4424	Larkins Vacura LLP Portland, OR	Phyllis Coviello v. Thomas Armagno et al (Jury Trial); T	Case No. 1002-02252 State of Oregon Circuit Court – Multnomah County
Julie Vacura (503) 222-4424	Larkins Vacura LLP Portland, OR	Phyllis Coviello v. Thomas Armagno et al (Hearing Regarding Motion for Custodian); T	Case No. 1002-02252 State of Oregon Circuit Court – Multnomah County
Sarah Foreman Paul Sundermier (503) 947-4700	Oregon Department of Justice Salem, OR	Oregon Mainline Paving LLC v. State of Oregon - State Highway Division (Sanctions Hearing); T	Case No. 07C13819 State of Oregon Circuit Court – Marion County
Julie Vacura (503) 222-4424	Larkins Vacura LLP Portland, OR	Michael A. Grassmueck v. Stephen Bishop et al (Fraudulent Conveyance, Unjust Enrichment); A	Case No. CV09-1257-HU United States District Court of Oregon – Portland
David Zaro (213) 955-5518	Allen Matkins Leck Gamble Mallory and Natsis LLP Los Angeles, CA	Securities and Exchange Commission v. Sunwest Management, Inc. et al (In support of Receiver’s Distribution Plan, Forensic Accounting, Commingling); A, D	Case No. 09-CV-06056-HO United States District Court of Oregon - Eugene

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Grant Gehrman (360) 253-3667	Grant Gehrman P.S. Vancouver, WA	Kayanne Wilder v. State Farm Insurance Companies (Economic Loss, Personal Injury); A, E	Superior Court of Washington – Clark County
Sarah Foreman Paul Sundermier (503) 947-4700	Oregon Department of Justice Salem, OR	Oregon Mainline Paving LLC v. State of Oregon - State Highway Division (Hearing Regarding Motion to Compel; Motion for Sanctions); T	Case No. 07C13819 State of Oregon Circuit Court – Marion County
Grant Stockton (503) 648-6677	Brisbee and Stockton LLC Hillsboro, OR	Thula Edwards v. SAFECO (Future Lost Earnings); T	Arbitration
Mike McLane (541) 548-2151	Bryant Emerson & Fitch LLP Redmond, OR	DeVaul Henderson et al v. Steve Cook, Nancy Cook and The Island Sailing Club, Inc. (Breach of Contract, Lost Profits); T	Arbitration
Lou Baran (360) 699-1440	Lou Baran Attorney at Law Vancouver, WA	Pitsch and Pitsch (Marital Dissolution, Valuation); T	Case No. 06-3-01731-2 Superior Court of Washington for Clark County
Joshua P. Stump (503) 242-0000	Harrang Long Gary Rudnick P.C. Portland, OR	Terry Davis v. Dunn Construction, Inc. (Employment Discrimination, Wrongful Termination); T	Case No. 0708-09666 State of Oregon Circuit Court – Multnomah County
David Zaro (213) 955-5518	Allen Matkins Leck Gamble Mallory and Natsis LLP Los Angeles, CA	Securities and Exchange Commission v. Alexander James Trabulse, et al (Forensic Accountants' Report); E	Case No. C-07-4975 (WHA) United States District Court – Northern District of California, San Francisco Division
Mark Hartney (213) 622-5555	Allen Matkins Leck Gamble Mallory and Natsis LLP Los Angeles, CA	Michael A. Grassmueck, Court-Appointed Receiver for Global Online Direct, Inc. vs. Mary C. Hunter et al (Fraudulent Conveyance, Unjust Enrichment, Forensic Accounting); D	Case No. 1:07-CV-2532 United States District Court For The Northern District of Georgia – Atlanta Division
Tara Schleicher (503) 228-6044	Farleigh Witt Portland, OR	Securities and Exchange Commission v. C. Wesley Rhodes, Jr., Rhodes Econometrics, Inc., The Rhodes Company, and Resource Transactions, Inc.: (Contempt Hearing); T	Case No. CV06 1353 PK United States District Court of Oregon

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Steve Larson (503) 227-1600	Stoll Stoll Berne Lokting & Shlachter P.C.	Oregon Eye Specialists, P.C. v. West Coast Bank, et al (Breach of Contract); T	Case No. 0610-10727 State of Oregon Circuit Court – Multnomah County
Craig Russillo (503) 222-9981	Schwabe, Williamson & Wyatt Portland, OR	Accurate Heating, Inc. v. Eastbank Commerce Center, LLC and Beam Construction & Management LLC, and Bank of Cascades (Lost Profits); T	Case No. 0608-08224 State of Oregon Circuit Court – Multnomah County (Arbitration)
Claire M. Fay (503) 727-1022	Assistant U.S. Attorney District of Oregon	United States of America v. Glen D. Wright (Embezzlement); T	Case No. CR 05-500 (KI) United States District Court – District of Oregon (Sentencing Hearing)
Michael P. Regan (503) 722-2704	Deputy District Attorney Clackamas County, OR	State of Oregon v. Elma Sandoval Magkamit (Embezzlement); T	Case No. 06-00683 State of Oregon Circuit Court – Clackamas County (Sentencing Hearing)
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.: (Forensic Accountants' Report); E	Case No. CV06 1353 PK United States District Court of Oregon
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 Magkamit, Alleged Asset Misappropriation (Fraud Investigation); E	State of Oregon vs. Elma Sandoval Magkamit
Craig Russillo (503) 222-9981	Schwabe, Williamson & Wyatt Portland, OR	Donald Kasterow v. BagelHeads, Inc. et al. (Forensic Accounting); T	Case No. 04 2 03903 1 Superior Court of Washington for Clark County
Robert S. Dorband (503) 675-1400	Law Offices – Robert S. Dorband Lake Oswego, OR	Fuel Clothing Company, Inc. v. Safari Shirt Company d.b.a. Fuel Clothing Co. (Economic Loss Trademark Infringement); D, E	Case No. CV 05-1220 HU United States District Court – District of Oregon

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/financialforensics®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

<p>Mark Hartney</p> <p align="right">(213) 622-5555</p>	<p>Allen Matkins Leck Gamble & Mallory LLP Los Angeles, CA</p>	<p>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); D, E</p>	<p>Case No. C04-2016MJP United States District Court West. Dist. of Washington – Seattle</p>
<p>Alexander D. Libmann</p> <p align="right">(503) 675-1400</p>	<p>Law Offices – Robert S. Dorband Lake Oswego, OR</p>	<p>Wilmot v. SAFECO (Economic Loss); T</p>	<p>State of Oregon Circuit Court – Multnomah County (Arbitration)</p>
<p>D. Eric Woodard</p> <p align="right">(503) 243-2733</p>	<p>Kramer and Associates Portland, OR</p>	<p>Tinn and Tinn Marital Dissolution (Forensic Accounting and Business Valuation); E, T</p>	<p>Case No. 0501-60192 State of Oregon Circuit Court – Multnomah County</p>
<p>Daniel Lee Martin Deniston</p> <p align="right">(213) 624-3044</p>	<p>Wilson, Elser, Moskowitz, Edelman & Dicker LLP Los Angeles, CA</p>	<p>Flex Equipment Company, Inc. v. John J. Tasker et al (Forensic Accounting); D, T</p>	<p>Case No. BC318948 California Superior Court for the County of Los Angeles</p>
<p>Stephen Redshaw</p> <p align="right">(503)-294-9274</p>	<p>Stoel Rives LLP Portland, OR</p>	<p>Thrifty Supply Co. of Seattle, Inc., v. Slakey Brothers, Inc., et al (Forensic Accounting, Lost Net Profits); E</p>	<p>Case No. CV04060437 State of Oregon Circuit Court – Clackamas County</p>
<p>Craig Russillo Bill Crow</p> <p align="right">(503) 222-9981</p>	<p>Schwabe, Williamson & Wyatt Portland, OR</p>	<p>Allen, et al v. Pacific Rogue Ranch, Inc., et al (Breach of Fiduciary Duty); T</p>	<p>03-cv-0184 State of Oregon Circuit Court – Curry County</p>
<p>Yvonne Dutton</p> <p align="right">(619) 233-1155</p>	<p>Allen Matkins Leck Gamble & Mallory LLP San Diego, CA</p>	<p>Grassmueck v. ICON Health & Fitness, et al (Solvency); E, D</p>	<p>2-03-cv-1021 United States District Court West. Dist. of Washington – Seattle</p>
<p>Dylan Cernitz</p> <p align="right">(503)-547-0576</p> <p>John Peterson</p> <p align="right">(503)-648-0766</p>	<p>Peterson, Peterson & Cernitz Hillsboro, OR</p>	<p>Troyer and Troyer (Valuation); E</p>	<p>Case No. DR0405-0344 State of Oregon Circuit Court – Clackamas County</p>
<p>Kimberly Donlon</p> <p align="right">(213) 622-5555</p>	<p>Allen Matkins Leck Gamble & Mallory LLP Los Angeles, CA</p>	<p>Grassmueck, et al v. Ogden Murphy Wallace, et al (Forensic Accounting); E, D</p>	<p>2-02-cv-1403 United States District Court West. Dist. of Washington – Seattle</p>

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Dennis Shen (503) 988-3162	Multnomah County DA Office Portland, OR	State of Oregon v. Rosemary Volage (Embezzlement); T	State of Oregon Circuit Court – Multnomah County (grand jury)
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
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); A	United States District Court District of Oregon Civil No. CV 01-1158-JO
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); E	United States District Court District of Oregon Civil No. CV 00-1693 BR
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); E	CV 0102-01449 State of Oregon Circuit Court – Multnomah County
Paul Thalhofer (503) 266-3456	Reif, Reif & Thalhofer Gresham, OR	Turnbull and Turnbull (Business Valuation); E	DR0101311 State of Oregon Circuit Court – Clackamas County
Mark Kramer (503) 243-2733	Kramer & Associates Portland, OR	Bishop and Bishop (Business Valuation); E	000362559 State of Oregon Circuit Court – Multnomah County
James R. Cartwright (503) 226-0111	Law Offices of James R. Cartwright Portland, OR	Taylor v. Taylor - (Forensic Accounting - Marital Dissolution); T	9911-70825 State of Oregon Circuit Court – Multnomah County
Richard B. Thierholf, Jr. (541) 773-2727	Jacobson, Thierolf & Dickey Medford, OR	Rogue Rifle, Inc. v. Keystone, Inc. (Damages-Trademark Infringement); A	96-3051-CO Federal Court
William P. Horton (503) 294-0050	William P. Horton, Attorney Portland, OR	Pegasus Corporation, et al v. City of North Bend (Breach of Contract-Lost Profits); E	996268HO District Court

Gregory A. Gadawski, CPA/ABV, CVA, CFE, CIRA – Expert Witness/*financialforensics*®

(Selected Forensic Accounting Experience – Prepared per FRCP 26)

E-Mail Address: gregg@financialforensics.com Web Site Address: www.financialforensics.com

Robert S. Dorband (503) 968-8111	Duboff, Dorband et al. Portland, OR	Collectors Editions, Inc. v. Teruhisa Tosaka, Art Brilliant Co., LTD. and Prestige Art Co. LTD. (Forensic Accounting); E, D	BC 179722 Superior Court, County of L.A.
---	--	---	---