

CERTIFICATIONS

Chartered Global Management Accountant (CGMA) (2012)
Certified Valuation Analyst (CVA) (2011)
Master Analyst in Financial Forensics (f/k/a Certified Forensic Financial Analyst) (MAFF) (2009)
Certified in Financial Forensics (CFF) (2008)
Certification in Distressed Business Valuation (CDBV) (2006)
Certified Insolvency and Restructuring Advisor (CIRA) (2002)
Certified Fraud Examiner (CFE) (1994)
Certified Public Accountant (Licensed and Registered in Illinois) (CPA) (1988)
Chartered Accountant (Non-Dues Paying) (CA) (1980)

EDUCATION

Bachelor of Commerce, Witwatersrand University, South Africa (1974-1976)
Bachelor of Accountancy, Witwatersrand University, South Africa (1977-1979)
Bankruptcy Mediation Certificate Program, DePaul University (2000)
Construction Management Certificate Program, DePaul University (2007)
Continuing Education, including AICPA, ICPAS, ACFE, AIRA, NACVA (1986 - present)

RANGE OF EXPERIENCE

Mr. Pakter focuses his professional practice on forensic accounting, economic damages, financial analyses, distressed businesses, fraud/financial investigations, business valuation, business economics and litigation support services. He has provided expert services in matters involving accounting, lost profits/earnings, insurance claims interruption, breach of contract, audit failure, analysis of financial transactions/balances, solvency, alter ego, bankruptcy, fraud, accounting books and records and the reconstruction of incomplete, misstated and/or falsified financial information.

Mr. Pakter provides consulting and dispute avoidance/resolution services to trial lawyers, trustees, examiners, receivers, business owners and managers and units of federal, state, and local government. Many engagements combine complex financial analysis, economic damages, valuation, and distressed business issues, often involving applying many professional disciplines to assist in resolving complex commercial litigation and business disputes.

Mr. Pakter has more than 45 years of experience in accounting and forensic accounting, business economics and investigations in numerous industries and diverse engagements, including more than 25 years of experience in economic damages and business valuations. State, Federal and Bankruptcy Courts, as well as arbitrators, have recognized him as an expert in accounting, forensic accounting, economic damages, financial analysis, business valuation and business economics. He has served as a Rule 213(f)3 expert witness, a Rule 30(b)(6) witness and a Rule 1006 witness.

PROFESSIONAL ORGANIZATIONS

National Association of Certified Valuators and Analysts (NACVA) Chair, Editorial Board (The Value Examiner); Member, Editorial Board (QuickRead); Litigation Forensics Board (2012-2014, 2017-2020, 2022-2025); Assistant Editor (National Litigation Consultants' Review) (2013-2016); Instructor (Foundations of Financial Forensics); Instructor of Exceptional Distinction (2012+2020); Outstanding Member Award (2015); Instructor, MAFF, Bankruptcy, Insolvency and Restructuring Track
Illinois CPA Society (ICPAS) Member; Past President (North Shore Chapter); Member, Ethics Committee (1991-1995); Chair, Fraud Conference (2005-2009); Member, Accounting Principles Committee (2010-2012); Chair, Forensic Accounting Conference/Workshop (2010-2013); Member, Healthcare Compliance & Fraud Conference (2016-2017)
American Institute of Certified Public Accountants (AICPA) Member, Forensic and Valuation Services ("FVS") Section; Private Companies Practice Section ("PCPS")
Association of Certified Fraud Examiners (ACFE) Member and Past President (Chicago Chapter); 25 Year Member Pin; Member (Southwest Ohio Chapter)
Association of Insolvency and Restructuring Advisors (AIRA) Member
Chicago International Dispute Resolution Association (CIDRA) Treasurer

PROFESSIONAL AND BUSINESS HISTORY

Gould & Pakter Associates, LLC

Managing Member/Managing Partner (2004 - present)

Russell Novak & Company, LLP

Partner (2000 - 2004); Principal (1998 - 1999)

Rome Associates LLP

Principal (1996 - 1998)

Altschuler, Melvoin and Glasser

Manager/Senior Manager, Litigation (1991 - 1996);

Supervisor/Manager, Review and Technical Guidance (1986 - 1991)

Sussman & Goddard

Manager, Accounting and Auditing; Manager, Technical and Training (1985 - 1986)

Macsteel Group of Companies

Corporate Treasurer/Corporate Secretary, (1982 to 1985)

SADF Directorate of Internal Auditing

Accounting, Auditing, Financial Analysis and Fraud Detection, (1980 to 1982)

Schwartz Fine & Company/Arthur Andersen Worldwide

Accounting, Auditing and Financial Analysis, (1977 to 1980)

REPRESENTATIVE ENGAGEMENTS

Courts and arbitral bodies have recognized Mr. Pakter as an expert in economic damages, accounting, financial forensics, financial analysis and business economics. For illustrative purposes only, his expertise is additionally described in the areas listed below and the representative engagements that follow:

- **Economic Damages** | Lost profits/earnings | business interruption | business damages and other damages
- **Litigation Services** | Discovery assistance | evidence/deposition/trial binders | testimony | litigation support
- **Forensic Accounting** | Financial forensics | analysis of transactions/balances | reconstructing accounting books/records
- **Bankruptcy/Distressed Businesses** | Fraudulent conveyances | solvency | preferences | plan feasibility
- **Investigations** | Internal corporate investigations | fraud detection | financial reporting irregularities | employee misconduct
- **Valuation Analysis** | Contractual disputes | claims | distressed businesses | turnarounds | bankruptcy core proceedings
- **Accounting Analysis** | Accounting books and records | internal controls | business processes | business performance
- **Intellectual Property/Franchise** | Copyright/trademark infringement | use of likeness | royalty audits | projections
- **Real Estate/Construction** | Landlord/tenant disputes | costs of construction | common area expenses | real estate developers
- **Wholesale/Retail** | Benchmarks | "earn outs" | inventory | forecasts | financial condition/performance
- **Manufacturing/Distribution/Transportation** | Cost accounting | charge backs | expense categorization/reduction
- **Federal/State/Local Government** | Vendor audits | program revenues/costs | false claims

ECONOMIC DAMAGES

Determine economic damages, primarily compensatory damages based on consequences of breach of contract/fiduciary duties, business interruption, personal injury and wrongful death. Focus on lost profits/earnings using financial analysis to project the “but for world.”

- Determine economic damages alleged by both supplier and distributor in cross-claims, each alleging the liability of the other for breaching an exclusive distribution agreement with fixed purchase commitments. Submitted affidavits, expert reports and rebuttal reports and testified at arbitration regarding lost profits, fixed and variable costs, effective selling prices and future sales projections.
- Compute economic damages claimed by a printing company due to alleged malfunction of company’s sole printing press. Investigate the impact on profits from economic, industry, customer and other intervening factors other than the alleged malfunction and evaluated economic damages determined by opposing expert.
- Determine lifetime lost earnings of employee based on injuries sustained as a result of a shooting by a police officer. Determine lifetime lost earnings and present and future medical costs of independent owner operator based on injuries sustained while loading equipment. Determine lost earnings of a police officer as a result of being wrongfully denied promotions.
- Investigate property damage and business interruption claims arising from a roof collapse at a nursing home; an electrical fire at a car wash; a burglary at a convenience store; an explosion at an arms manufacturer; storm damage at an automobile vehicle dealership; and defective drums on an assembly line. Assist attorneys and clients with claims resolution involving insurance claims adjusters, umpires and mediators.
- Calculate damages claimed by a “B2C” e-commerce retailer as a result of the alleged wrongful acts of a computer software provider. Integrate into the damages all functional elements to have been included in multiple high-volume websites and determine the “but for” lost profits from lost sales, higher cost of sales and additional fixed costs over several years and products.
- Engaged by Department of Justice to determine lost earnings capacity of individuals as a result of their wrongful death, based on Mandatory Victims Restitution Act and case law. Incorporate minimum or last known wages, taxes, work life expectations, employment cost indices and lost pensions.
- Compute economic damages suffered as a result of actions of a key supplier. Evaluate reasonableness of lost revenue estimates and analyzed incremental “but for” costs incurred with special emphasis on long-run and short-run cost behaviors for fixed and variable costs with multiple cost drivers.
- Calculate property damages in local plant producing raw materials and business interruption losses in a foreign plant producing finished goods as a result of an acid spill. Reconcile property damages and lost profits with financial analysis of insurance company claim report and witness depositions.
- Determine Senior VP’s compensation improved after termination and opposing expert report improperly concluded to the contrary because of unsupported assumptions. Testify that even if wrongfully terminated, the Senior VP suffered no financial damages because of his employer’s conduct. Factor in alternative facts regarding expected work life, compensation, work-related economic benefits, taxes and prejudgment interest.
- Prepare Court ordered accounting of earnings lost from trading activities of a team of brokers before and after leaving a clearing firm. Reconstruct missing transactions and estimate unallocated overhead and other costs before and after effects of team leaving.
- Rebut opposing expert witness opinions regarding (1) diversion of resources damages; (2) frustration of mission damages; and (3) statutory damages.

LITIGATION SERVICES

Provide trial lawyers and their clients with review, analysis and support in all phases of the commercial and civil litigation process to assist with discovery, analysis and/or preparation for deposition and trial. Focus on assembling deposition and trial binders concerning financial analysis, evaluating material financial transactions and the conduct of directors, officers, employees and professional advisors.

- Establish a company had excessive levels of debt, insufficient operating cash flows to service debts and negative net worth before the alleged improper termination of a key agreement; that its financial condition was worse than comparable companies and industry benchmarks; that it had a high risk of business failure; and that its eventual self-liquidation was not the result of the agreement termination.
- Engaged by public company's legal counsel to evaluate merits of contemplated litigation against its Big Four CPA firm for alleged audit failures resulting in restatement of financial statements and decline in its share price. Conducted detailed analyses of GAAP and GAAS relating to significant misstatements in the company's financial condition and results of operations and deficiencies in its internal controls.
- Determine that Corporate Defendants existed as separate entities with distinct business purposes, followed proper procedures regarding separate accounting records, properly disclosed distributions and segregated revenues, expenses, assets and liabilities. Establish that funds were not commingled, debts were paid as they fell due until business activities ceased and assets were used to pay liabilities.
- Perform financial analysis regarding the nature, form and substance of a merger and related transactions for a dispute focused on the entity's assets, conditions precedent in the merger agreement and funds no longer available in the entity's treasury after the merger. Render opinions as to the form and substance of the merger and that the transaction resulted in a wrongful dividend.
- Assist counsel for a large diversified public company to evaluate the merits of claims against prior auditors, directors and officers under Private Securities Litigation Reform Act of 1995, Investment Company Act of 1940, PCAOB Standards, GAAP and GAAS. Perform detailed analyses of specific financial transactions and balances and evaluated whether the prior auditors performed their work with the requisite standard of due care.
- Evaluate company documents, SEC reports, accountant's work product and analysts' files in a Section 10(b) 5 securities litigation. Provide counsel with financial analysis and discovery concerning the directors' and officers' knowledge of material misrepresentations to the market during the class period.
- Assist a national accountants' malpractice insurance carrier, and its counsel and claims specialists, to assess the merits of claims brought against accountants. Evaluate and report on work product of over 50 public accounting firms and assisted the insurance carrier to reduce liability risks through educational programming.
- Estimate lost revenues that would be sustained to comply with the Americans with Disabilities Act. Performed financial analysis with market surveys to determine financial impact on the service provider.
- Determine and testify that auditors failed to follow due professional care in the course of its engagement. Review all discovery in the litigation, including auditors' deposition transcripts and working papers to identify specific GAAS failures.
- Determine and testify that auditors exercised the requisite skill and ordinary care and properly complied with GAAS. Investigate, conclude and testify that audited company's financial statements were not misstated and that all disclosures were adequate and proper.

FORENSIC ACCOUNTING

Provide trial lawyers and their clients with forensic accounting services and testimony to enable financial analysis and court-ordered accountings in litigation. Focus on complex multiple-entity business disputes, financial reporting and evaluating the effect of financial transactions.

- Design and conduct forensic accounting procedures, on behalf of counsel for passive minority investors, on the operations and transactions of underperforming privately held businesses with significant cash transactions. Examine the accounting books and records of businesses operated by owner-managers and used financial and benchmark analyses to find questionable transactions and the range of estimated cash shortfalls.
- Engaged by counsel for family-held businesses to perform a financial analysis of related corporate defendants to determine whether financial/business considerations dictated that personal defendants should be liable for the corporations' debts by plaintiffs' attempt to "pierce the corporate veil."
- Determine nature and extent of a manufacturer's post-closing purchase-price adjustments after acquisition by a public company. Recompute the GAAP versus accelerated tax-basis accounting for Plant and Equipment.
- Investigate, on behalf of SEC Division of Enforcement, the propriety of the accounting and financial reporting of related-party transactions between hotel operating subsidiaries and parent. Issues included proper accounting for acquisitions generating significant revenues at year-end date.
- Assist counsel in their representation of investors in failed limited partnerships with significant damage claims, analyzed material financial transactions, developed financial analysis and investigated accounting malpractice.
- Investigate and report to the Receiver significant, unusual changes in the methods and patterns of cash disbursements prior to and following the sudden disappearance of the company's owner-manager/physician.
- Analyze one company's domination and control of another, the disregard of corporate formalities and the financial effects of assets distributions. Issues included cash management systems, intercompany financial reporting, "division stripping" and the impact of the treatment of existential liabilities.
- Perform specific forensic accounting procedures on behalf of industrial property company in support of substantive lease restructuring discussions. The company had built and leased a state-of-the-art corporate headquarters and national distribution warehouse. The tenant entered into a series of ill-fated acquisitions culminating in financial difficulties likely to result in a potential bankruptcy filing. The analyses of the tenant's financial condition were an integral part of the property owner's strategic responses.
- Trace and segregate cash flows, profits and resulting net assets between legal and illegal activities to enable the Court to determine the extent of illegal activities. Engaged on behalf of Defendant seeking to reduce sentence under Federal Sentencing Guidelines.
- Perform accounting procedures to analyze and support an expert opinion in marital dissolution proceedings regarding the marital or non-marital character of assets. Trace currently owned assets back to assets acquired before marriage or acquired during the marriage by gift, inheritance or descent.
- Analyze and determine additional losses suffered as a result of alleged carelessness and negligence in demolishing certain buildings and related facilities located on specific property earmarked for construction of an ethanol plant. Research and evaluate industry conditions, state of capital markets, management assumptions and the discounted cash flow modeling of accounting and industry experts.

BANKRUPTCY/DISTRESSED BUSINESSES

Provide trustees and trial lawyers and the debtors or creditors they represent with bankruptcy and reorganization services, primarily in core proceedings. Focus on performing financial analysis of material transactions, fraudulent conveyances, solvency and preference analyses, the forensic reconstruction of accounting books and records and plan feasibility.

- Demonstrate that the Debtor's Cash Flow Projections were a well-prepared forecast of future operations, based on reasonable assumptions that took into consideration the changes expected as a result of the Plan Confirmation that would enable the Debtor to fund the Plan's cash flow requirements.
- Complete solvency, preference and liquidation analyses to support counsel's actions against lenders, management and professional advisors resulting from diversified corporation's default on its bank loans. Develop support for the Debtor's request for the Court's denial of post-petition financing.
- Investigate and analyze a Debtor's pending claims and adversary proceedings against shareholders, lenders and professional advisors concerning an LBO transaction involving fraudulent conveyances. Analyze the impact of various business combinations on the Debtor's financial condition after restructuring, performed a solvency analysis and reviewed material transactions contributing to the Debtor's deepening insolvency.
- Demonstrate a company's business started to decline before a specific transaction and its business continued to decline while related companies prospered. Issues included a pattern of transactions transferring assets and revenues to related companies, the liquidity of assets and the value of the use of related company assets.
- Provide litigation services in an action filed on behalf of unsecured creditors seeking recovery of pre-petition fraudulent conveyances. Perform a financial analysis of significant pre-petition transactions.
- Analyze and testify as to the Debtors' financial condition after assuming certain liabilities and as to the value of the Debtor's net assets. Prove that Debtors did not receive quantifiable benefits from assuming liabilities and issued checks to each other that did not result in checks to third parties.
- Review Debtor's Amended Disclosure Statement and Plan of Recognition; compare projections to pre- and post-petition actual results; evaluate key assumptions included in the Debtor's projections of sales revenues and royalty income; and reconstruct previously incomplete financial records.
- Perform a preference analysis relating to vendors and insiders of a privately held business. Prove the foundation for preference actions and secured original checks, invoices and wire transfers as evidence. Complete debtors' amended income tax returns for the Plan Trustee.
- Assist manufacturing company with post-bankruptcy reorganization and restoration of operations. Issues included transfer and resumption of business, preserving contracts, ensuring ongoing economic viability, restructuring real estate entities and administrative aspects of accounting records and income tax compliance.
- Employed by a Chapter 7 Trustee to investigate allegedly unsubstantiated and/or fraudulent financial reporting by a consolidated health care provider. Provide the Trustee and legal counsel with forensic accounting and litigation accounting support, including reconstruction of incomplete and/or falsified financial records.
- Perform financial analysis and specific agreed upon procedures for a large, privately held holding-entity that operated a manufacturing division and managed a corporate office. Determine and attest to the sufficiency of assets to meet liabilities, including additional worker's compensation judgment liability and issue an independent report detailing work performed and findings reached.

INVESTIGATIONS

Conduct internal investigations on employee/officer misconduct, financial reporting irregularities and fraudulent financial transactions. Focus on financial analysis, examining documents, interviewing personnel, gathering evidence and performing whistleblower-directed or risk-based procedures to determine findings as to the nature, timing and extent of fraud perpetrated.

- Investigate of the accounting for receivables, loans, advances, suspense accounts and related transactions. Interview directors, officers and senior personnel, including a whistle-blower, and examine over 1,000 accounting entries in the general ledgers, account analyses and handwritten “second set of books.” Perform financial analyses, forensic accounting and investigative analyses and gather, review and control more than 3,000 documents for trial. Conclude the former CFO created, directed and controlled a financial reporting system to systematically and fraudulently manipulate and conceal true financial condition from the directors, officers, shareholders, auditors, lenders and revenue authorities for more than ten years.
- Conduct an internal corporate investigation for new management to determine the nature, timing and extent of fraud perpetrated by the former general manager and controller. Conduct forensic procedures to detect fraud and quantify the extent of fraudulent financial reporting and misconduct.
- Engaged by the Office of the United States Attorney to assist in qui tam originated investigation of approximately \$10 million charged to NIH and VA Federal Grants. Apply risk assessment, forensic accounting and investigative techniques to electronic data provided by grantee organization’s legal counsel to complete financial analysis leading to preliminary findings of which amounts charged under the grants were allowable, allocable, reasonable, consistent and conforming.
- Report to a public company’s Audit Committee on the sufficiency of the nature, timing and extent of the investigative and/or internal audit procedures performed on improper transactions authorized by the Senior Vice President for Marketing. Assist management to reestablish internal controls over the safeguarding of corporate assets against unauthorized use and achieve proper financial reporting.
- Investigate of the falsified expense reports of a foreign national senior director of a large steel company. Prove the director submitted expenses for reimbursement for travel to cities that he had not been in on dates presented. Discover the pattern of alleged fraud and the officer’s motives through an analysis of telephone bills submitted for reimbursement.
- Determine that a leading U.S. and international news and information company failed to design, operate and/or implement adequate internal controls to prevent theft of its assets by a controller. Demonstrate how the controller defrauded the public company because of significant deficiencies and/or material weaknesses in the design, operation and/or implementation of its internal controls and how it missed several opportunities at specific dates to reduce the amount stolen.
- Support SEC Division of Enforcement in administrative proceedings under SEC Rules of Practice to determine violations of Federal securities laws. Investigate and analyze conduct of directors, officers and auditors regarding improper revenue recognition of material “bill and hold” transactions.
- Investigate the propriety of the design and structure of financial transactions related to specific life insurance policies issued by an insurance carrier that were originated by a specific independent insurance producer. Review and analyze the use of irrevocable life insurance trusts, premium finance agreements and sale of beneficial interests to reveal the true nature and use of the financial transactions.

VALUATION ANALYSIS

Provide trial lawyers and their clients with financial analysis regarding valuations, especially related to applying formulae in contracts, distressed businesses and/or turnaround and bankruptcy proceedings. Focus on definitions of value in contracts, fair values of assets and liabilities, reasonably equivalent value, future economic benefit streams, financial condition and contingent assets and liabilities.

- Reconstruct and analyze a Debtor's restructurings, determine that its successor assumed more of its liabilities, at fair value, than the assets it acquired, to demonstrate the Debtor received more than reasonably equivalent value in exchange for assets transferred and liabilities assumed. Reconstruct the financial condition and results of operations of companies managed by the Debtor, benchmarking their performance to industry standards and comparable companies, to determine the fair values of accounts receivable, trademarks and other assets transferred by the Debtor to its successor.
- Determine, using a discounted cash flow analysis, the total present value of the net assets of a joint venture LLC established to raise, invest and manage funds on behalf of foreign investors in real estate projects. Reconcile my calculation to the business valuation performed on behalf of other joint venture partners and rebut the methodology, assumptions and information relied upon by the business appraiser.
- Determine and testify as to the fair value of a minority shareholder's ownership interest in a distressed corporation as of a date ordered by the Arbitral Panel. Determine and compare book value, going concern value, liquidation value, replacement value and fair market value of corporation.
- Determine the value of a public company's investment in a foreign enterprise using international accounting principles, financial data, financial condition, management interviews and supporting documentation. Compare value of investment in the foreign enterprise using "net investment value," "book value" and other valuation bases under the insurers' Expropriation and Forced Abandonment Insurance Coverage of Foreign Projects.
- Determine fair (market) value of a distributor before and after termination of a distributor agreement, prove other expert wrongly concluded as to value because of failure to obtain sufficient relevant data to afford a reasonable basis for opinions, use of improper valuation methods, applying valuation methods improperly, failing to consider all methods and improperly reconciling disparate conclusions.
- Determine and testify as to the Fair Market Value of Equipment based on definitions and formulae in the Landlord's Purchase Option Agreement, the Master Lease Agreement and other agreements. Perform valuation analyses and incorporate the opinions and assumptions of other experts.
- Calculate, for the board of directors' decision-making and performance evaluation processes, the internal rates of return and payback periods for investments in acquired companies, based on their expected, actual and "normalized" future benefit streams as compared to initial costs of acquisition.
- Investigate, on behalf of U.S. governmental insurer, claims filed by an energy company for losses incurred by foreign gas pipeline operators. Verify valuation of investor's interests, unravel complex corporate structures and analyze extent to which investment was impaired by foreign government's currency devaluation and expropriation.
- Determine, on behalf of the Liquidating Trustee, the fair market value of the invested capital of a company marketing a unique line of nutrition related products and energy drinks before and after the date of certain transactions. Analyze and compare the discounted cash flows based on projections prepared before and after the date of those transactions.

ACCOUNTING ANALYSIS

Provide owners and managers of businesses, their legal counsel and insurers, with financial and accounting analysis to address specific business needs. Focus on analyses of contractual terms, establishing benchmarks, examining divisional revenues and expenses and measuring cash flows and business performance.

- Evaluate the reasonableness of management's assumptions included in an architect's forecasted and projected financial statements. Issues included analysis of direct and indirect costs, operating expenses and profits in contemplation of significant increases in interest rates.
- Investigate and trace, on behalf of attorney general and bankruptcy trustee, the nature, timing and extent of participants' contributions and distributions in a "Ponzi" scheme and assist with "claw back" proceedings. Evaluate potential recoveries under "Rising Tide" and "Net Investment" approaches.
- Analyze multi-year, multi-million-dollar construction program to modernize a city's physical school facilities. Investigate and perform financial analysis of capital improvement program on behalf of inspector general. Develop benchmarks for fixed cost bids and change orders by school, contractor and project type and selected contracts with significant variances for additional review and checking.
- Develop a comparative financial analysis of a privately held company's current and prior five years' financial performance, including trends in key financial ratios, comparisons to peer company benchmarks and "normalizing" adjustments.
- Develop and implement, in close cooperation with owners and senior management, monthly executive committee meetings to address the primary business needs of a specialty distributor. Develop action plans and implement corrective action and business solutions, including provide advice on corporate restructuring and restoring several divisions to profitability.
- Investigate thefts of unclaimed cash wages and other elements of payroll fraud. Design and implement internal accounting controls to prevent the reoccurrence of such fraud. Present findings during an investigation by a governmental accounting oversight review board.
- Perform financial analysis of all program revenues and expenditures for a large city services department. Establish internal control systems and financial reporting systems to provide program managers with early warning of significant over/under utilization of program revenues. Attest to examinations of program revenues and costs, including financial compliance with federal programs.
- Review functions, duties and responsibilities of president and senior management of a multi-division food processing company. Analyze nature of acquisitions and divestitures. Identify and implement organizational changes, establish working committees of middle management and implement recommendations of organizational psychologists.
- Prepare an internal control study to document current procedures and internal controls relating to specific activities and locations to determine if any control objectives were not being adequately met to reduce internal control risk to acceptable levels.
- Review calculations of expected present values of actual and/or contingent asbestos and other contingent liabilities, with comparisons to anticipated insurance recoveries under various probability assumptions.

INTELLECTUAL PROPERTY/FRANCHISE

Provide trial lawyers, their clients and franchisees and franchisors with consulting and expert services related to intellectual property issues and franchise related disputes. Focus on startup businesses, economic damages related to copyright infringement and franchise cash flow modeling.

- Determine economic damages suffered by designer, manufacturer and seller of original fine furniture as a result of copyright, trademark and trade dress infringements by multiple unlawful manufacturers and sellers. Determine the unjust enrichment of the infringing companies and lost profits on infringed and companion sales.
- Engaged by legal counsel to investigate and report on the nature, timing and extent of multiple fraud schemes involving counterfeit and “buy-down” products. Describe how, in order to increase customer and revenue base, Defendants created, directed and engaged in multiple schemes that caused the Plaintiff to pay rebates that it otherwise would not, and should not, have paid.
- Review, analyze and render opinions relating to direct and indirect economic damages from alleged infringement of a copyrighted song whose lyrics were included as an element of a radio imaging piece with the creativity and production of others and aired on commercial radio station. Focus on an analysis in the event the trier of fact finds infringement of copyright claims of statutory damages and actual damages considering Plaintiff’s and Defendant’s Profits.
- Calculate damages suffered by franchisees as a result of franchisors’ breach of franchise agreement. Analyze lost profits during the “but for” period and support for assumptions in the damages model.
- Evaluate economic damages suffered by manufacturer as a result of a distributor’s breach of an exclusive private-label food production contract. Identify flaws in opposing expert’s methodology and calculations creating specific significant and quantifiable overstatements of damages.
- Review transactions acquiring and managing skilled nursing facilities and related franchised businesses and calculate management fees, “earn out” calculations and profits earned on charges exceeding the fair market value of goods and services.
- Reconstruct and determine the actual losses sustained by several car wash purchasers/licenses due to the alleged fraudulent misrepresentations made by the seller/licensor regarding the financial performance, licensee involvement and maintenance required to own and operate the car washes.
- Rebut expert report on present value of lost profits associated with alleged failure to renew franchise agreements, proving the damages claim was unsubstantiated and unsupported, the claim was speculative and that there were no damages.
- Determine that the franchisee’s payments of rents and royalties under a Master Franchise Agreement were proper, accurate and complete. Investigate whether the franchisee had correctly accounted for all adjustments necessary after acquiring certain regional franchise and non-franchise businesses.
- Determine the completeness of revenues due by a manufacturer and distributor of electronic equipment under a royalty and licensing agreement. Investigate and reconstruct the manner in which the royalty revenues were calculated and perform a royalty audit.
- Analyze the completeness and/or proper reporting of royalty payments due an individual for use of their likeness by a distributor of specialized products through multiple distribution channels. Investigate and recreate the quantities and pricing of reportable products sold over a ten-year period.

REAL ESTATE/CONSTRUCTION

Provide developers, owners and tenants of property/equipment with financial analysis and services to resolve disputes. Focus on real estate development, landlord/tenant issues, environmental remediation and working with architects, engineers and counsel to analyze and determine costs and economic damages.

- Perform a financial analysis of a lump sum engineering, procurement and construction contract for a high-tech steel production plant to determine amounts owed to vendors. Categorize, trace and verify internal and third-party charges, pass-through costs and change orders to support drawdowns on letters of credit.
- Perform court-ordered accounting of six years of profits and losses of ten real estate developments in different stages of construction with varying partnership interests. Report to the Court the extent of partners' compliance with partnership agreements and prepared amended financial statements and tax returns.
- Investigate complex international real estate transactions in a matrimonial dispute and integrate the work of U.S. and international experts. Prepare pre-trial summary and analysis of marital assets and assisted counsel to gain an understanding of complex transactions by demonstrating the true substance of the transactions.
- Review documentation and interview contractors regarding rehabilitation of homeless shelters to develop strategic responses to unresolved issues. Perform analysis of contractor and subcontractor invoices, working with architects and engineers to establish scope of work for binding arbitration.
- Analyze Landlord's calculation of Additional Rent defined in the Building Lease and rendered expert opinion that Landlord failed to provide Tenant with sufficiently complete and supportable information and documentation to verify expenses included in the calculation. Compute, to the extent Landlord's limited information and documentation was reliable, the annual aggregate overcharges of Additional Rent.
- Determine lost profits, sunk costs and other damages in a dispute between a real estate developer and its client over air rights. Economic damages included analyses of real estate development costs incurred, direct and indirect overhead of land parcels and replacement value.
- Prepare financial analysis of asbestos abatement expenditures in accordance with regulatory requirements, verified expenditures and reimbursement requests, reconciled costs to contracts and change orders, responded to adverse EPA findings and segregated costs between original scope of work and unforeseen site conditions.
- Assist CEO of a major law firm in recovering significant revenue in a case involving operating expenses on a lease. Discover and develop a proof of the lessor's pattern of overcharging on common area expenses.
- Analyze key processes in a city's ongoing capital improvement program, especially construction management policies and procedures. Conduct construction document reviews of a sample of new construction and major renovation projects with emphasis on the nature, extent and pattern of change orders.
- Reconstruct all annual financial statements and financial accounting books and records of rental property, including all cash received from and/or disbursed to partners, and prepare report as to the net amount due from one partner in the real estate venture to the other.
- Investigate a landlord/tenant dispute as to the amount of rent and common area maintenance costs charged to the tenant and other issues alleged in the Complaint. Trace all available invoices, summaries of costs, general ledgers, trial balances and check registers. Compute the annual allocations of common area maintenance costs by reference to the original lease, subsequent lease amendments, a reclamation agreement and correspondence between the parties.

WHOLESALE/RETAIL

Provide wholesalers and retailers and their legal counsel with financial analysis regarding expected revenues and costs of revenues. Focus on economic damages, “earn outs” and evaluating the reasonableness of management’s forecasts, projections and assumptions.

- Determine accuracy and validity of “earn out” calculations of multiple wholesale business units pursuant to a Sale and Purchase Agreement, taking into account inconsistencies between GAAP and the Sellers’ prior practices. Investigate allegations that after-acquired businesses were comingled, revenues were diverted, expenses were shifted and underlying supporting documentation was destroyed.
- Determine an authorized dealer for a large retailer of tools, garden products, home electronics and appliances suffered no lost profits and had no damages as a result of the retailer’s actions. Find that its damages analysis was speculative, unsubstantiated and/or unsupported, that the authorized retailers financial performance and profitability began to decline before the retailer opened a competing store.
- Identify, on behalf of counsel for minority shareholders, selected classes of transactions for in-depth investigation to ensure properly accounted for in a manufacturing and distribution company’s financial books and records to establish the business’ true financial condition for settlement negotiations and business valuation purposes.
- Compare valuation of year-end retail inventory performed by public company’s officers and auditors. Issues included concealment of internal control deficiencies, inappropriate “roll-forward” procedures, accounting for rebates, cost accounting and sampling errors and fraudulent physical counting problems.
- Develop corporate performance measurement systems, internal controls, financial reporting, accounting policies, procedures and processes for a large structural steel wholesaler and retailer. Analyze profitability, liquidity and return on investment by customer, by warehouse and by product segment.
- Assist counsel with discovery, financial analysis and document requests relating to termination of a merger agreement in reliance on a material adverse change clause. Analyze acquired company’s GAAP earnings, revenue recognition, “earn out” calculations and causes of business failure.
- Perform a Court-ordered accounting of the amount that may be owed by a large, diversified retailer to its overseas supplier in the event monies were still owed at all. Verify, including by non-statistical sampling, the accounting of all invoices, payments and other debits and credits for a three-year period.
- Evaluate contracts to outsource operations to outside vendors, review bid results and assess the performance of vendors under contracts, including inspections to determine vendors’ compliance with contract elements. Determine damages and identify operational efficiencies.
- Investigate and identify suspicious cash and credit card disbursements of a senior executive director using specific investigative criteria and integrate findings into spreadsheets, calendars and other demonstrative presentations. Support special counsel’s investigation into executive director’s activities and its interviews of senior management and others and implement additional internal control procedures.
- Enable large coffee wholesaler to reduce several of its costs of doing business using an expense reduction approach that integrated non-payroll overhead audits, payroll reviews, information technology teams, reengineering of operational procedures and establishing and monitoring budgets.

MANUFACTURING/DISTRIBUTION/TRANSPORTATION

Provide manufacturing and distribution companies with financial analysis regarding costs of manufacturing, distribution and transportation. Focus on issues related to financial reporting and other disclosures, adequacy of documentation, cost charge-backs, costing systems, economic damages, special purpose examinations and purpose of business expenditures.

- Assist counsel for truck drivers' association to determine excessive charge-backs and other damages, suffered by a class of independent owner-operators as a result of actions by a regulated motor carrier. Damage analysis necessitated reconstructing an accounting of all fuel purchases and sales and other charge-backs during the class period.
- Investigate and reconstruct the job-cost accounting system and internal control structure of a manufacturer of tooling molds to the automotive industry. Apply cost accounting principles to recompute manufacturing labor and overhead rates, verify in-house and outsourced material component costs and reallocate job-costs of a capital nature, in conformity with customer's manufacturing guidelines
- Perform, on behalf of Inspector General, an in-depth investigation, evaluation and management study of a school transportation program. Evaluate program manager's performance and vendors' contract compliance. Perform unannounced inspections of school buses for driver and bus safety compliance. Provide numerous efficiency initiatives and management recommendations.
- Determine damages sustained by an Illinois distributor as a result of the alleged breach of contract and violation of the Illinois Consumer Fraud and Deceptive Business Practices Act by national developer and marketer of educational materials.
- Investigate of the activities of the chief financial officer of a distribution company through interviews of the target, senior management and employees. Supervise forensic examinations of computers using predetermined search criteria. Integrate reviews of company documentation with online public records database searches. Determine the entity's losses by type of fraud scheme and present the fraudulent activities to senior management and legal counsel.
- Engaged by insurance company to investigate contractor's claim for increased transportation and material handling costs of performance of environmental remediation during conversion of a military base to residential redevelopment. Prepare analysis of construction claims and liens.
- Investigate diversion of assets by principal stockholders and senior management from a transportation carrier using related party leases and other financial schemes. Evaluate the audits performed by a national CPA firm prior to discovery of the wrongdoing and the investigative work performed after the fraud was uncovered.
- Engaged by legal counsel to investigate and evaluate vendors' claims for amounts owed in construction of a rail transit project. Review architects' and engineers' reports, contracts, change orders, financial/accounting records and deposition transcripts to determine vendors' increased costs of performance.
- Enable large coffee wholesaler to reduce several of its costs of doing business using an expense reduction approach that integrated non-payroll overhead audits, payroll reviews, information technology teams, reengineering of operational procedures and establishing and monitoring budgets.
- Reconstruct the accounting books and records of a joint venture formed by distributors of printing presses from date new entity formed through date of dissolution. Account for the parties' contributions, distributions, profits and losses as provided for by the terms of the joint venture's operating agreement.

FEDERAL/STATE/LOCAL GOVERNMENT

Provide managers of state and local governmental units with financial analysis and consulting to create efficient and effective operations and accountability. Focus on program revenues and costs, false claims and investigating and analyzing billings by and payments to government contractors to establish allowability, allocability and reasonableness.

- Determine the nature, timing and extent of the involvement of two separate public accounting firms that allegedly failed to discover a more than \$50 million embezzlement from 1983 to 2012 by the appointed controller and treasurer of an Illinois city, believed to be the largest municipal fraud in U.S. history.
- Trace the historic use of the City of Harvey, Illinois' Water Funds to determine whether funds were used for non-water purposes or non-City purposes and assess the City's overall financial condition. Investigate the City's financial practices, procedures and internal controls and report findings and recommendations to the Court.
- Perform utility rate structure audits on behalf of a city's energy department to analyze and review propriety of charges levied by utility vendors. Verify the use of the contractual tariff structure, examine billing for cost savings and inaccuracies, quantify billings under alternative tariff rates and negotiate credits with vendors.
- Assist a United States Attorney for Northern District of Illinois to review financial records of defendants violating Clean Water Act to determine ability to pay damages under Consent Decree. Identify material inconsistencies in defendants' financial documents and representations to U.S. Department of Justice.
- Conduct fraud investigation on behalf of chief operating officer of city government into financial activities of delegate agency. Find delegate agency filed false and misleading financial reports, breached federal, state and city mandates and was insolvent. Provide inspector general with support for termination of agency.
- Examine a city hall's renovation programs to determine construction and other costs incurred by the city since inception. Evaluate allocations of project costs for reasonableness in accordance with accounting, allocation and cost principles/criteria.
- Analyze a real estate developer's financing and other carrying costs associated with acquiring, holding and developing property awaiting annexation by a village. Determine costs arose primarily due to the way in which the property was acquired and transactions were originally structured, not primarily related to alleged delays in the village's processes and that claims for damages were speculative, insufficiently detailed and overreaching.
- Analyze and evaluate the contractors' labor, overhead and capital expenditures for allowability, allocability and reasonableness in accordance with a city's multi-million contract to upgrade its emergency communications system and assemble evidential matter supporting the city's legal counsel claims for recovery of overcharges.
- Investigate if a board of commissioners properly expended funds in the best interests of taxpayers in accordance with prescribed requirements. Evaluate internal controls to ensure adequate safeguarding of funds and perform additional specific procedures to report findings covering a four-year period.
- Perform agreed upon procedures, on behalf of Special Counsel to the Board of Commissioners of a large, developing Illinois county, to analyze the financial condition of the provider of a Guaranty relative to financial performance obligations of the developer and operator of a waste disposal facility located in the county.
- Perform special-purpose vendor compliance examinations on behalf of city government and audit vendor charges to ensure billings in accordance with contract and prevailing tariffs. Determine vendor overcharges and contractual violations and assist in recovering significant refunds due to the city.

PUBLICATIONS AND PRESENTATIONS

Implementing New Firm-wide Audit Methodologies for Generally Accepted Auditing Standards
Altschuler, Melvoin & Glasser (“AM&G”); Various dates 1986 – 1991

Consideration of the Internal Control Structure in a Financial Statement Audit
Illinois CPA Society (“ICPAS”) News Journal; July 1989

**Communications of Internal Control Structure Related Matters Noted in an Audit:
SAS No. 60 Audit Procedures**
ICPAS News Journal; August 1989

Effective Audits and the Detection of Fraud
AM&G Ledger; September 1989

Preparing Your CPA Firm for Quality Review
Chicagoland Public Accounting Firm; January 17, 1990

Audit Strategy and the New Expectation Gap Standards
Chicagoland Public Accounting Firm; December 12, 1990

Accounting & Auditing: The Effect of Incorporating SAS no. 55 on Audit Strategy
ICPAS Insight; February/March 1991

Avoid Being Sued! Your Pockets Aren’t Deep Enough
ICPAS Insight; February/March 1991

Closing the Gap: Beyond SAS No. 55
ICPAS Insight; April 1991

Effects of Expectation Gap Standards on Quality Control
ICPAS Insight; May 1991

New Audit Standards on Internal Control: Should Lenders Care?
Commercial Loan Monitor; Spring 1991

Litigation Relating to the Accountants of Automobile Dealerships
Crum & Forster Managers Corporation (IL); April 8, 1992

You Can’t Be Sued for Providing Consulting Services ... Can You?
ICPAS Insight; April 19, 1992

White Collar Crime: Could it Happen to You?
AM&G Ledger, later reprinted in the Isle of Man Financial and Business Review; Summer 1992

Does the Balance Sheet Reflect Net Worth?
Law Firm, Chicago, Illinois; February 6, 1995; February 15, 1996

Four Phases of a Fraud Audit
ICPAS Midwest Accounting and Business Management Show; August 27, 1996
ICPAS Management of an Accounting Practice Division; May 28, 1997
National Council of Philippine American Canadian Accountants Annual Convention; Other 1997

Fraud Auditing and Forensic Accounting
Philippine Certified Public Accountants of Greater Chicago Chapter; Other 1996

Determining Vendor Compliance and Detecting Procurement Fraud
ICPAS Government Conference; April 23, 1997

Expense Reduction Services
Law Firm, Chicago, Illinois; July 1997
Rome ‘n Times; August 1997

Intermediate Financial Analysis

CNA Insurance Systems and Financial Training Forum; August 26-27, 1997

Achieving Efficiency: A Study in Cost Reduction,

ICPAS Business & Technology Solutions Show; August 28, 1997

Introduction to Financial Analysis

CNA Insurance Systems and Financial Training Forum; September 17-18, 1997, and 1998

A Look at SAS No. 82, Considering Fraud in a Financial Statement Audit

Chicago Chapter of Association of Certified Fraud Examiners; September 19, 1997

GAAP Update

Rome Associates LLP, Accounting and Audit Department Training; October 27, 1997

Internal Control and COSO; Framework, Evaluation and Reporting

ICPAS; November 17, 1997

GAAS Update with Focus on Audit Risk Alerts

Rome Associates LLP, Audit Department Training; December 8, 1997

Accounting and Auditing, GAAP and GAAS Update

ICPAS, North Shore Chapter; December 16, 1997

How Expense Reduction Services Can Bring Value to Your Clients

National Council of Philippine American Canadian Accountants Annual Convention; Other 1997

Non-Traditional Services - Consulting, Litigation and Assurance Services

Rome Associates LLP, Audit Department Training; Other 1997

SSARS Update

Rome Associates LLP, Accounting and Audit Department Training; January 23, 1998

Dollar Value Auditing

The Institute of Internal Auditors, Chicago Chapter; March 16, 1998

Review of Expert Reports in Labor Litigation

Law Firm, Chicago, Illinois; May 7, 1998

Accounting and Auditing (GAAP & GAAS) Update

Rome Associates LLP Accounting and Auditing Department; October 30, 1998

How Do You Really Comply with Fraud Detection Standards?

ICPAS; November 4, 1998

Review of Expert Reports of Lost Profits in Commercial Litigation

Law Firm, Chicago, Illinois; Other 1998

Fraud and the Audit Process

Rome Associates LLP Audit Department; Other 1998

Expense Reduction Services Case Study

Rome Associates LLP; Other 1998

The Financial Shenanigans of Confree Manufacturing

LaSalle Bank N.A.; Other 1998

A Financial (Mis)Statements Case Study

Business Law Center, School of Law, Loyola University, Chicago, Illinois; October 31, 2000

Financial Statements: What They Can and Cannot Tell You About Your Vendors

Chicago Public Schools Office of the Inspector General; 2000

Chicago Bar Association; May 11, 2001

A Forensic Examination of Financial Statements

Illinois Chapter of the Association of Inspectors General; September 14, 2001

Understanding Financial Statements

Business Law Center, School of Law, Loyola University, Chicago, Illinois; March 12, 2002

Four Topics CPE

Russell Novak & Company, LLP; October 21, 2002

Financial Statements¹

The Chicago Bar Association; November 9, 1998; September 17, 2007; May 21, 2008; September 11, 2008; September 11, 2009; September 15, 2010; November 8, 2011; September 11, 2012; September 10, 2013; September 9, 2014; September 20, 2016; September 19, 2017; September 20, 2018; November 18, 2019; September 23, 2020; September 28, 2021; September 7, 2022, September 12, 2023, and September 12, 2024.

Business Law Center, School of Law, Loyola University, Chicago, Illinois; February 25, 2003; November 2, 2010; March 29, 2011; October 18, 2011

Law Firms, Chicago, Illinois; September 17, 2003; February 8, 2005; May 1, 1997; January 11, 2011; July 23, 2012; October 3, 2012; July 30, 2013; April 3, 2014; June 11, 2014; October 8, 2014; November 19, 2020; December 2, 2020; December 7, 2020; December 9, 2020; December 10, 2020; January 13, 2020; January 20, 2020; February 2, 2021.

Journal of Business Case Studies, Clute Institute for Academic Research, Vol. 6, No. 5 (2010)
2010² (Presented with Best Paper Award October 11-13, 2010)

Office of the Illinois Attorney General; March 22, 2017

Vendor Audits, How to Recover Money

ICPAS, Annual Fraud Conference; November 6, 2003

**How Labor and Employment Lawyers Can Use Forensic Accountants/
Expert Witnesses in Litigation Proceedings**

Law Firm, Chicago, Illinois; February 19, 2004

Due Diligence Considerations, Preparing to Buy or Sell a Closely Held Business

Lorman Education Services, Oak Brook, Illinois; October 19, 2004

ACFE Report to the Nation: Occupational Fraud and Abuse

Law Firm, Chicago, Illinois; December 3, 2004
Professional Networking Group, Inc.; January 18, 2006

Forensic Accounting and Fraud:

2006 ACFE Report to the Nation on Occupational Fraud and Abuse

Graduate School of Business, Loyola University, Chicago, Illinois; June 25, 2007

Forensic Accounting

Business Law Center, School of Law, Loyola University, Chicago, Illinois; April 19, 2005

Financial Statements, Finding the Red Flags

CBA Young Lawyers Section, Family Law Committee; May 10, 2005

**Understanding the Fraud Environment and How Fraud Occurs in the Construction Industry:
Price Fixing, Bid Rigging and Customer Allocation**

ICPAS Construction Conference; November 7, 2005

¹ Various annual presentations on the theme of financial statements (understanding them and/or financial statement misstatements) with or without incorporating the "Confree Manufacturing" or "Composite Manufacturing" case study including: "Financial Statements - What They Can and Can't Tell You"; "Understanding Financial Statements"; "A Financial (Mis)Statements Case Study"; "Understanding Financial Statements, Uses and Application, Principles and Practices and Terminology and Fundamentals"; "Understanding Financial (Mis)statements," and "Using and Misusing Financial Statements - Can You Trust the Financial Information you are Given?"

² Co-authored with Professor Ellen Landgraf, Ph.D., MBA, CPA, BBA, and Andrea Katzenstein, CFE and presented by Professor Landgraf to the 2009 International Fraud & Forensic Accounting Education Conference, Las Vegas, Nevada.

MICHAEL D. PAKTER

Some Thoughts on Vendor Fraud

Law Firm, Chicago, Illinois; February 20, 2006

Fraud and Forensic Accounting

ICPAS; February 21, 2006

Independent Accountants Association of Illinois, Northwest Suburban Chapter 18; August 3, 2006

Forensic Accounting and Construction Claims/Damages

ICPAS, Construction Conference, Oak Brook, Illinois; November 2, 2006

The Red Flags of Fraud: Finding and Preventing Financial Fraud in the Real Estate Industry

ICPAS, Chicago, Illinois; December 15, 2006

Forensic Accounting Update

Professional Networking Group; Other 2006

Financial Statements

Business Law Center, School of Law, Loyola University, Chicago, Illinois; April 10, 2007

Forensic Accounting Conference: Special Applications in Business Litigation

Half-Day Conference, ICPAS, Chicago, Illinois and Springfield, Illinois; May 22, 2007 & July 27, 2007

Top Five Issues to Look for In Financial Statements

Law Firm, Chicago, Illinois; June 28, 2007

Forensic Procedures and Specialists

Graduate School of Business, Loyola University, Chicago, Illinois; October 2, 2007

Forensic Accounting Half-Day Conference

ICPAS, Chicago, Illinois; May 13, 2008; May 13, 2009

ACFE 2008 Report to the Nation

Loyola University, Chicago, Illinois; September 15, 2008

**ACFE 2008 Report to the Nation on Occupational Fraud and Abuse:
With Special Emphasis on Financial Statement Fraud**

Illinois Chapter of the Association of Inspector Generals, Chicago, Illinois
Also, ICPAS, Industry & Business Forum, Skokie, Illinois; April 13, 2009

An Analysis of Recent Published Fraud Surveys: Lessons for Academics and Practitioners

Working Paper; July 8-11, 2009

Exploring the Anatomy of Fraud – The Cendant/CUC Revenue Recognition Fraud

Thomson Reuters AuditWatch National School for Audit Leaders, Chicago, Illinois; August 7, 2009

Lost Profits Damages 101

Gould & Pakter Associates, LLC, Chicago, Illinois; August 13, 2009

Financial Statement Fraud

ICPAS, North Shore Chapter, Northbrook Illinois; September 15, 2009

Lost Profits Damages 101:

Including Comparisons to Business Interruption Claims, Lost Earnings and Lost Business Value

Loyola University, Chicago, Illinois & CPA CPE Group, Highland Park, Illinois; October 6, 2009; October 7, 2009

Are You Being Robbed from Within?

Ravinia Green Country Club, Deerfield Illinois; November 5, 2009

Warning Signs of Distressed Entities³

CBA Corporation & Business Law Committee Forum; November 17, 2009

³ Part of Panel Presentation: Distressed Entity Issues for the Non-Bankruptcy/Insolvency Practitioner.

Financial Shenanigans and Accounting Magic Tricks in Mergers and Acquisitions

CBA Corporation & Business Law Committee, Mergers and Acquisitions Subcommittee Forum; December 10, 2009

Initial Financial Analysis of Financial Statements

Law Firm, Chicago, Illinois; Loyola University, School of Law, Chicago, Illinois; February 8, 2010; February 16, 2010

Using Forensic Accounting in Real World Litigation

Prentice Hall Accounting Symposium for Educators, Oak Brook, Illinois; March 5, 2010

Business Damages Determination: Special Forensic Accounting Considerations

ICPAS, Forensic Accounting Conference; June 2, 2010

Loyola University, School of Accounting, Chicago, Illinois; June 22, 2010

Unique Forensic Accounting Issues Involving Organized Crime

Learnuconia, Indianapolis, Indiana; February 25, 2011

Annual Forensic Accounting Update

ICPAS Fox River Trail Chapter, Lake Zurich, Illinois; April 28, 2011

Janis Joplin's Yearbook, Ex Ante, Ex Post and Other Essential Elements of Measuring Benefit Streams in Determining Economic Damages

ICPAS Forensic Accounting Conference, Chicago, Illinois; June 8, 2011; June 21, 2013

Economic Damages: Non-Competition and Other Claims:

Establishing Lost Profits Damages in the Context Of a Violation of a Non-Compete Agreement

Law Firm, Chicago, Illinois; June 22, 2011, July 24, 2013; October 17, 2013; November 6, 2013

Loyola University, School of Accounting, Chicago, Illinois; October 19, 2011

ICPAS Financial Forensic Workshop; June 27, 2012

Establishing Lost Profits Damages

Law Firm, Chicago, Illinois; June 29, 2011

SEC Whistleblower Program

American Accounting Association; 2012 Forensic and Investigative Accounting Section Meeting; March 30, 2012

Financial Forensics in Litigated Solvency and Preference Analyses

National Association of Certified Valuators and Analysts; May 18, 2012; August 17, 2012

Cornerstones of Financial Forensics Workshop

National Association of Certified Valuators and Analysts; May 25, 2012 (Chicago), August 10, 2012 (Denver), November 16, 2012 (Philadelphia); July 19, 2013 (Orlando); October 25, 2013 (San Diego); November 8, 2013 (Houston); November 18, 2013 (Fort Lauderdale); October 24, 2014 (New Orleans)

Latest Developments in Forensic Accounting

ICPAS, Industry & Business Forum, Skokie, Illinois; September 10, 2012

Business Valuations⁴

Sacramento Valley Bankruptcy Forum; Annual Fall Program, California; September 28, 2012

Providing Services to Family Offices ... CPA Risks and Responses

Accountants & Lawyers' Annual Defense Network ("ALADN") Conference; October 10, 2012

Litigation for Bankruptcy and Insolvency

Consultants' Training Institute Online Learning Lecture Series; January 17, 2013; February 8, 2013

Apple v. Samsung: Lessons Learned for Financial Experts

National Litigation Consultants' Review; Volume 1, 2013

⁴ Three-part program with emphasis on normalizing adjustments, valuation approaches, methods and discount rates for "mom & pop," distressed and start-up businesses and identifying fraudulent financial statements and persons engaged in fraud.

MICHAEL D. PAKTER

Book Review: How to Prepare Your Expert Witness for Deposition

National Litigation Consultants' Review; Volume 1, 2013

Spousal Support and Asset Division

AICPA 2013 Family Law Conference, Las Vegas, Nevada; May 9, 2013

Measuring Performance and Defending Your Budget

Developing, Managing and Analyzing a Budget; Lorman Education Services, Chicago, Illinois; May 16, 2013

Financial Forensics Symposium: Bankruptcy, Insolvency, Reorganization

2013 NACVA Annual Consultants' Conference, Washington, DC; June 6, 2013

Bankruptcy, Insolvency and Restructuring

NACVA/CTI Financial Litigation Specialty Webinars; May 11-15, 2020

NACVA/CTI Master Analyst in Financial Forensics Specialty Area Training Program; November 2, 2018; March 8, 2019; March 22, 2019; September 27, 2019; October 29, 2019; December 13, 2019; March 27, 2020; May 11-15, 2020; June 26, 2020; and October 10, 2025.

Fraud in Bankruptcy, Insolvency, and Restructuring

Dayton Fraud, Cyber, and Ethics Virtual Conference 2020; October 8, 2020

Apple v. Samsung Debate: Focus on Damages

National Litigation Consultants' Review; Volume 2, 2013

Book Review: The Litigation Services Handbook

National Litigation Consultants' Review; Volume 2, 2013

Introduction to Financial Forensics in Bankruptcy Proceedings

NACVA's Business Valuation Webinar Week; July 22, 2013

How to Survive a Motion to Exclude Your Expert Testimony

John Marshall Law School; August 5, 2013

NACVA Webinar; August 8, 2013; February 20, 2014

Forensic Expert Witness Association; December 7, 2013

ACFE 2012 Report to the Nations on Occupational Fraud and Abuse

Law Firm, Chicago, Illinois; September 24, 2013

Book Review: Determination of Value

National Litigation Consultants' Review; Volume 3, 2013

Ex-Ante and Ex-Post Considerations in Economic Damages Calculations

NACVA QuickRead; April 2, 2014

Determining a Distressed Debtor Company Discount Rate

Business Valuation Update; Part 1, Vol. 20, No. 1, January 2014; Part 2, Vol. 20, No. 2, February 2014; Republished in Business Valuation Resources, LLC. (BVR); Business Valuation & Bankruptcy Case Law Compendium, Second Edition, 2014

NACVA Business Valuation Specialty Webinar Week; March 13, 2015

Presenting Personal Injury and Wrongful Death Opinions to the Judge and Jury

Consultants' Training Institute Financial Forensics Webinar Week; March 14, 2014 and April 11, 2014

Lost Profits Methods and Procedures

NACVA Master Analyst in Financial Forensics Specialty Webinar; May 8, 2014

Other Considerations in Lost Profits Calculations

NACVA Master Analyst in Financial Forensics Specialty Webinar; May 9, 2014

Financial Investigations Necessary to Determine Income Available for Spousal and Child Support Calculations

NACVA Webinar; May 19, 2014, September 22, 2014

MICHAEL D. PAKTER

**Establishing Lost Profits Damages in the Context
Of a Violation of a Non-Compete Agreement**

Law Firm, Chicago, Illinois; May 30, 2014

Does Your Expert Report Need a Peer Review?

National Litigation Consultants' Review; Volume 2, 2014

Developing a FRE 702 Expert Report

John Marshall Law School; August 7, 2014

Services Provided to Distressed Businesses

NACVA Master Analyst in Financial Forensics Workshop; November 3, 2014

Fraud, Financial Forensics and Special Investigations

NACVA Master Analyst in Financial Forensics Workshop; November 4, 2014

Finance for Lawyers

Law Firm, Chicago, Illinois; February 3, 2015

Standards for Distressed Business Valuation, Part One

NACVA QuickRead; April 1, 2015

Unique Issues in Standards for Distressed Business Valuation, Part Two

NACVA QuickRead; May 6, 2015

Business Valuation with a Focus on Valuations of Distressed Businesses

Northwest Bar Association's Civil Litigation Seminar; November 11, 2015

The Income Tax Treatment of Economic Damages Awards

National Litigation Consultants' Review; Volume 3, 2015

NACVA QuickRead; June 16, 2016

Mr. Unlucky—A Construction Worker Injured Twice On-site

NACVA QuickRead; April 6, 2016

How to Assist an Expert Witness Practice – The Support Staff Program

Gould & Pakter Associates, LLC ; April 7, 2016

Valuation in the Context of a Fraudulent Transfer or Preference Attack

Financial Poise Faculty Webinar; May 27, 2016

Book Review: The Comprehensive Guide to Economic Damages; Volume 1 and 2, 4th ed.

Business Valuation Update; Volume 22, No. 7, July 2016

Book Review: Analyzing Complex Appraisals for Business Professionals

NACVA QuickRead; October 27, 2016

Fraud in Local Governmental Entities

City of Chicago, Department of Law; March 7, 2017

Taking a Deeper Dive into The Lost Profits “But-For” World

NACVA 2017 Annual Conference; June 9, 2017

City of Chicago, Law Department; July 21, 2017

The Role of Financial Litigation Consultants in Class Certification

NACVA Financial Litigation and Expert Witness Superconference; November 15, 2017;

NACVA Business Valuation and Financial Litigation Virtual Superconference; June 19, 2020; August 7, 2020

The Value Examiner; January/February 2024

Foundation of Financial Forensics – Bankruptcy

Consultants' Training Institute; November 16, 2017

Book Review: Business Valuation and the IRS: Five Books in One

NACVA QuickRead; March 28, 2018

Nuts and Bolts of Lost Profits Cases

Financial Poise Faculty Webinar; February 26, 2019; March 4, 2020; March 23, 2022, April 4, 2024 888

Valuing Lost Profits for Litigation Purposes

Financial Poise Faculty Webinar; March 28, 2019; March 26, 2020; March 3, 2021

Attaining Reasonable Certainty in Economic Damages Calculations

NACVA QuickRead; March 28, 2019 (Part I); April 18, 2019 (Part II); May 22, 2019 (Part III)

How to Read a Balance Sheet – and Why You Care

Financial Poise Faculty Webinar; April 4, 2019; February 18, 2021

Defending Against Bankruptcy Avoidance Actions

Financial Poise Faculty Webinar; April 23, 2019; May 6, 2020; May 19, 2021; May 25, 2023; June 6, 2024

Working with Experts

Financial Poise Faculty Webinar; April 24, 2019

Using the Cash Flow Statement to Spot Financial Distress

How to Identify a Company’s Financial Distress by Using Cash Flow Statements

Chicago Bar Association, Bankruptcy & Reorganization Committee; October 16, 2019

Chicago Bar Association, CBA Record; January/February 2020

Some Trends in Expert Witness Industry Revenues

NACVA QuickRead; October 17, 2019

Common Issues and Strategies in Business Breakups

Financial Poise Faculty Webinar; February 5, 2020; February 23, 2023

The New Revenue Accounting Standard: Major Impacts on Business Valuation

The Value Examiner; January/February 2020

The New Revenue Accounting Standard: Impact on Economic Damage Analyses

The Value Examiner; March/April 2020

Resolving Shareholder Disputes

Financial Poise Faculty Webinar; April 1, 2020; April 21, 2021; April 27, 2023

Using International Economic Time Series Data in Determining Lost Profits

NACVA QuickRead; June 25, 2020

Understanding the New Small Business Bankruptcy Process

NACVA Business Valuation and Financial Litigation Virtual Superconference; August 3, 2020

NACVA August 2020 Around the Valuation World; August 16, 2020

NACVA 2020 Financial Valuation Virtual Conference; November 18, 2020; December 8, 2020

Five Key Methods of Analyzing Financial Statements

Lorman Education Services, Chicago, Illinois; July 9, 2020

Planning and Conducting a Management Interview

NACVA QuickRead; October 14, 2020, Part 1; October 21, 2020 Part 2

Specific Methods of Finding Financial Statement Misstatements

Law Firm, Chicago, Illinois; February 24, 2021

Benefit of the Bargain Damages

Business Valuation Resources (“BVR”), Webinar; March 23, 2021

Selecting the Right Valuation Expert

Financial Poise Faculty Webinar; April 7, 2021; April 13, 2022

MICHAEL D. PAKTER

Where Did All My Profits Go? Mastering the Concept of Working Capital
Financial Poise Faculty Webinar; April 22, 2021

Understanding Accounts Receivable
Financial Poise Website; May 14, 2021
QuickRead; June 16, 2021

How Can Financial Forensics Prove Bankruptcy Fraud
NACVA/CTI Business Valuation & Financial Litigation Hybrid & Virtual Super Conference; June 24, 2021

Inventory Accounting
Financial Poise Publication; July 8, 2021

To Exit a Business for Millions, Begin With the End in Mind – Book Review
NACVA QuickRead; September 16, 2021

The Role of Financial Forensics in Detecting Bankruptcy Fraud
The Value Examiner; November/December 2021

The Litigators Guide to Business Valuation
Northwest Suburban Bar Association; January 26, 2022

Accounting For Dummies
Law Firm; March 2, 2022

Tax Aspects of Lost Wages
NACVA QuickRead; April 27, 2022

Financial Statement Fraud - Taking Another Look at Perpetrators and Their Schemes
Can a Testifying Expert Witness Rely on the Financial Statements and/or Other Financial Reports Provided?
NACVA QuickRead; November 30, 2022

Introduction to Accounting and Financial Reporting
Complex Civil Litigation and Investor Protection; Bluhm Legal Clinic; Northwestern Pritzker School of Law; February 20, 2023

I Have A Story: Identifying Problematic Standards Issues Before You Take the Stand
2023 NACVA Business Valuation & Financial Litigation Super Conference; July 13, 2023

Bankruptcy, Insolvency, and Restructuring Industry Insight
NACVA Around the Valuation World; July 17, 2023
Newbie Litigator School: Working With Experts
Financial Poise Faculty Webinar; July 18, 2023

Engagement Agreements Panel Discussion
FEWA Expert Witness Summit 2023; October 9, 2023

Book Review – ChatGPT For Accountants
The Accountant’s Guide to AI and ChatGPT
NACVA QuickRead; December 7, 2023

Using Artificial Intelligence Tools in Professional Report Writing
NACVA QuickRead; January 3, 2024

The Role of Financial Litigation Consultants in Class Certification
The Value Examiner; January/February 2024

Best Practices For Experts Regarding Motions to Exclude/Daubert Challenges
31st Annual National Expert Witness Conference; April 28, 2024

Expert Testimonies in The Trade Group, inc. v BTC Media, LLC:
Challenges and Key Takeaways
NACVA QuickRead; July 25, 2024

MICHAEL D. PAKTER

Other Considerations in Lost Profits Calculations

NACVA/CTI Webinar; November 8, 2024

**Using the Pepperdine Private Capital Market Studies in
Business Valuations and Economic Damages Analyses**

The Value Examiner; May/June 2025

NACVA/CTI Super Conference

Financial Litigation/Expert Witness Track, September 11, 2025
Truth on Paper: Evaluation Client Representations in Expert Work

First Brands: How Exactly Did \$2.3 Billion Vanish?

NACVA QuickRead; October 23, 2025

The First Brands Saga Continues

NACVA QuickRead; November 5, 2025

First Brands and the Cockroach Theory

NACVA QuickRead; November 21, 2025

First Brands – Joined By Nore Cockroaches

NACVA QuickRead; December 10, 2025

PRIOR EXPERT REPORTS AND/OR TESTIMONY

MATTER	VENUE	DETAILS
Woodbine Healthcare Center and First Healthcare Associates, Inc. v. American Zurich Insurance Company	Circuit Court of Cook County, Illinois, County Department, Law Division, Circa 1999	Submit Insured's Claim for Contents, Repairs, Extra Expenses and Business Interruption Loss (circa 2000). Present at Mediation (circa 2001).
Stanley R. Meierfeld and Alfred J. Mascia v. Geldermann, Inc.	Before the New York Mercantile Exchange, NYMEX Arbitration, Circa 1998	Submit Expert Report of Estimated Interest Claimed by Meierfeld and Mascia (November 6, 1997). Testify at arbitration (circa 1998).
Jeffrey B. Gelman v. William A. Miller	Circuit Court of Cook County, Illinois, County Dept, Chancery Division, Circa 1998	Submit Expert Report (circa 1999).
In Re: Novamont SpA	New York, 3rd District, Bankruptcy Court, Circa 1998	Submit Expert Report (circa 1997). Provide current accounting information during Court appearance (circa 1998-1999).
David J. Freund v. E. D. & F. Man International, Inc.	United States District Court for the Northern District of Illinois, Circa 1998	Submit Expert Report (Damages Issues). Testify at deposition (July 29, 1998). Testify at trial (circa 1999).
In Re: Midwest Video Games	United States Bankruptcy Court, Northern District of Illinois, Eastern Division, Circa 1998	Submit Expert Report (Valuation Issues) (August 24, 1998).
In Re: American Limousine Partners, Inc.	Chicago Commission on Human Relations, Circa 1995	Submit Expert Report of Estimated Lost Revenues to Be Sustained by Airport Limousine Partners, Inc. (October 12, 1995).
George Ahlstrand et al. v. Jeffrey Krol et al.	Circuit Court of Cook County, Illinois Law Division, Circa 1994	Testify at deposition (circa 1999).
In the Matter of G. Bradley Taylor	Securities and Exchange Commission, Administrative Matter 3-9955, Circa 1999	Testify at SEC Administrative Hearing (circa 1999).
EPA Assistance Audit Dispute of the Napoleon Area City School District	United States Environmental Protection Agency, Assistance Agreement No. J858656, Audit Dispute Regarding Audit Report No. 2001-1-00073	Submit Expert Report of Financial Analysis of Expenditures by Napoleon Area City Schools (May 5, 2001).
In Re: Metropolitan Plant & Flower, Inc., a/k/a The Silkcorp Factory Outlet, Debtor	United States Bankruptcy Court, Northern District of Illinois, Eastern Division, Circa 1998	Submit Expert Report Regarding the Financial Condition and Related Matters of Metropolitan Plant & Flower, Inc. (April 30, 1997). Submit Affidavit Regarding Debtor's First Amended Plan of Reorganization (circa 1997).
Chicago District Council of Carpenters Pension Fund, et al. v. United Interiors, Inc. et al.	United States District Court for the Northern District of Illinois, Eastern Division, Circa 1998	Submit Expert Report (2001). Testify at deposition (circa December 21, 2001). Submit Declaration (circa January 2002).
Protocomm Corporation v. Novell, Inc.	United States District Court for the Eastern District of Pennsylvania, various dates	Submit Expert Report (December 7, 2000). Submit Response Report (July 7, 2001). Testify at deposition (circa July 2001).
In Re: Chris Pawlowicz, et al. v. David P. Leibowitz as Chapter 7 Trustee	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, Circa 2001	Submit Expert Report on the Debtors' Financial Condition (September 10, 2003). Testify at trial (circa April 16, 2004).
FutureSoft Consulting, Inc. v. Msys, Inc. and Rajamani Thiyagarajan	Before the American Arbitration Association, AAA #51 117 003 0602	Submit Expert Report on Damages by Claimant (circa 2003). Testify at deposition (circa February 24, 2004). Testify at arbitration (circa March 2, 2004).
Zenith Electronics Corporation v. The Dow Chemical Company, Inc. and Liqui-Flo, Inc.	Circuit Court Cook County, Illinois, County Department, Law Division, Civil, Case No: 99 L 010701)	Submit Rebuttal Report on Damages Claimed (February 6, 2004).
Golden Image Graphics, Inc. v. Mitsubishi Lithographic Presses and MLP USA, Inc.	Before the American Arbitration Association, Case No: AAA #13 Y 181 02830 03	Submit Expert Report (circa 2004). Submit Rebuttal Report (circa 2004). Testify at arbitration (circa July 22, 2004).
PRW Inc., and Gloria Jean's Gourmet Coffees Franchising Corp.,	Before the American Arbitration Association, Chicago, Illinois	Submit Summary of Opinions (September 1, 2006).
American Top English, Inc. v. Lexicon Marketing (USA), Inc.	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 03 C 7021	Submit Expert Report (circa 2004). Testify at deposition (circa August 10, 2004).

Jamax Corporation v. Alvin J. Varner and Pam D. Varner d/b/a Whoa Nellie's Disposal	Circuit Court of the Second Judicial Circuit, Lawrence County, Illinois, Case No. 04-L-7	Submit Rebuttal Report (February 1, 2005). Testify at deposition (August 18, 2005).
Budget Rent-A-Car System, Inc. v. Consolidated Equity LLC	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 04C 1772	Submit Expert Report (June 29, 2005). Submit Supplemental Expert Report (September 7, 2005). Testify at deposition (September 7, 2005).
Luis Puig, Sr. and Luis Puig, Jr. v. Infinity Outdoor, Inc.	Circuit Court of Cook County, County Department, Chancery Division, Case No. 02 CH 5978	Submit Expert Report on Payments for Billboard Site (August 9, 2005).
Owner-Operator Independent Drivers Association, Inc. et al. v. Bridge Terminal Transport, Inc.	United States District Court for the District of New Jersey, Case No. 04-2846	Submit Expert Report (November 22, 2005). Testify at deposition (January 19, 2006).
Central Mfg. Co, Lindy-Little Joe, Inc., Pure Fishing, Inc. et al. v. Leo Stoller et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 05C 0725	Submit Declaration (circa 2005).
Howard B. Samuels, Credicorp, Inc., and Jeffrey B. Schwartz v. Kupferberg Goldberg Niemark, LLC	Circuit Court of Cook County, Illinois, County Dept., Law Division	Submit Expert Report (January 16, 2006). Testify at deposition (July 12, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. Landstar Inway, Inc.; Landstar Ligon, Inc.; and Landstar Ranger, Inc.	United States District Court for the Middle District of Florida, Jacksonville Division, Case No: 3:02-CV-1005-J-25-MCR	Submit Expert Report (July 14, 2006). Testify at deposition (August 21, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. C. R. England, Inc.	United States District Court for the District of Utah, Case No: 2:02 CV 950 TS	Submit Expert Report (January 13, 2006). Submit Responsive Expert Witness Report (March 21, 2006). Testify at deposition (February 7, 2006). Testify at trial (October 19, 2006).
Arlene Gladney v. Francine Gladney	Circuit Court of Cook County, Illinois, County Dept., Chancery Division	Submit Expert Report (July 19, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. SuperValu, Inc.	United States District Court for the District of Minnesota, Case No: Case No. 05-cv-2809 JRT/JJG	Submit Expert Report on Actual and Estimated Lumping Fees Paid by Owners and Operators (October 2, 2006). Submit Expert Report on Lumping Service Fees Paid by Drivers (March 31, 2008). Testify at deposition (May 30, 2008).
Brian J. Cloch and AT&R II LLC, v. Evergreen Healthcare Realty, LLC, et al.	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No: 04 L 004113	Submit Rebuttal Report (December 11, 2006). Submit Rebuttal Report of Supplemental Report (February 2, 2007).
In Re: The Quay Corporation, Inc., Debtor/Debtor in Possession	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division	Submit Rebuttal Report on Lost Profits (January 14, 2007). Testify at deposition (January 19, 2007). Submit Expert Report on the Debtor's Cash Flow Projections (January 16, 2007). Testify at deposition (January 22, 2007).
In Re: Super Wash, Inc. and Robert D. Black	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No: 2005 L 23	Submit Expert Report on Preliminary Financial Analyses of Losses (in eleven Plaintiff cases, consolidated for discovery purposes) (various dates 2006-7). Testify at depositions (various dates on and after May 14, 2007).
In Re: Delta Phones, Inc., Debtor	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division	Submit Expert Report on the Financial Condition of Delta Phones, Inc. from October 1, 2002 to January 8, 2004 (November 7, 2007).
In Re: The Matter of Mark A. Frommer v. Lehman Brothers, Inc.	Before the Financial Industry Regulatory Authority, FINRA Arbitration Case No.: 06-01341	Submit Rebuttal of Expert Report on Damages (January 7, 2008). Testify at arbitration (January 25, 2008).
Infinity Resources, Inc. v. Oracle Corporation; and Does 1-50	Superior Court of California, County of San Francisco, Case No. CGC 06 – 455550	Submit Financial Analyses and Expert Opinion regarding Damages (November 21, 2007). Testify at deposition (August 29, 2007). Testify at trial (November 26-27, 2007).
One CW, LLC v. Cartridge World Midwest, LLC, Steven V. Vollmer and Cartridge World North America, LLC	Before the Franchise Arbitration and Mediation Services, FAM Case No. 07A1001	Submit Expert Report on the Actual and Statutory Damages Sustained by One CW, LLC (May 1, 2008). Testify at arbitration (September 5, 2008).
Lorillard Tobacco Company v. Elston Self Service Wholesale Groceries, Inc., et al.	United States District Court for the Northern District of Illinois, Eastern Division, Civil Action No. 03C 4753	Submit Expert Report on Defendants' Fraud Schemes (January 18, 2008). Submit Rebuttal Report on Anticipated Testimony Regarding Damages Suffered by Defendants (March 12, 2008). Submit Supplemental Expert Report on the Defendants' Fraud Schemes and the Depositions of Defendants' Witnesses (September 23, 2008). Testify at deposition (December 19, 2008).

United States of America v. Frank Calabrese, Sr., et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 02 CR 1050-4	Submit Expert Report on Lost Earnings Capacity (October 1, 2008). Submit Revised Report on Lost Earnings Capacity (January 15, 2009).
Java TC, Inc. v. Gloria Jean's Gourmet Coffees Franchising Corp.	Before the American Arbitration Association, Case No. 51 114 Y 00873 08	Testify at arbitration on audit procedures performed and damages calculations made (January 23, 2009).
Roger Shekar v. Steve Zielinski, Jack Kopis, Alice Kopis, Paulette Zielinski and Quality Surface Mount, Inc.	Circuit Court of DuPage County, Illinois, Chancery Division, Case No. 2007MR:000128	Submit Expert Report on Mr. Shekar's Lost Earnings (January 28, 2009). Testify at deposition (May 14, 2009).
In Re: Restaurant Development Group, Inc., Debtor	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, Case No. 07 B592; Adv. No. 07 A937	Submit Expert Report on Financial Analysis of the Debtor's December 28, 2003 Restructuring and Certain Other Matters (March 23, 2009).
Jesus Hernandez, et al. v. Gatto Industrial Platers, Inc. and George Gatto	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 08 C 2622	Submit Declaration (May 8, 2009). Submit Preliminary Report of Payment of Gross Wages by Gatto Industrial Platers, Inc. in Accordance with the Fair Labor Standards Act (May 13, 2009). Testify at deposition (May 29, 2009).
In Re: JII Liquidating Inc. f/k/a Jernberg Industries, Inc. et al.	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, Case No. 05-25909, Advs. No. 07-A-0585	Submit Expert Report on the Debtor's Net Potential Preference to Republic Engineered Products, Inc. (May 22, 2009). Submit responses to other expert's report (June 15, 2009).
National Union Fire Insurance Company of Pittsburgh, Pa, v. Wade A. Beck; Bank One, NA; et al.	Circuit Court of Cook County, Illinois, County Department - Law Division, Case No. 02 L 5293	Submit Expert Report on Wade A. Beck's Fraud and Gannett Company's Internal Controls (June 18, 2009).
Sendra Retail, Inc. v. Sears, Roebuck and Co.	Before the American Arbitration Association, Case No. 51-114-01371-08	Submit Rebuttal of the Damage Calculation of Sendra Retail, Inc. (July 24, 2009).
Alter Asset Management, LLC, as agent for SMII Oak Creek/LP	Circuit Court of the 18th Judicial Circuit, DuPage County, Illinois, Case No: 2007 L 00579	Submit Rebuttal of the Report of William H. Thullen (August 10, 2009).
Apex Digital, Inc. v. Sears, Roebuck and Co.	United States District Court for the Northern District of Illinois, Eastern Division, Case No: 09 CV 1452	Submit Expert Report on The Amount That May Be Owed by Sears, Roebuck and Co. to Apex Digital, Inc. and/or CIT Group (August 20, 2009). Testify at deposition (December 3, 2009).
Sylvester and Tanja D'Souza v. Andjelko Galic and Andjelko Galic & Associates, Ltd.	Circuit Court of Cook County, Illinois County Department, Law Division, Case No: 2006 L 011637	Submit Expert Report on Lost Earnings of Tanja and Sylvester D'Souza (September 8, 2009). Testify at trial (September 27, 2010).
Rose Terry, et al. v. Ameriquest Mortgage Company, et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No: 08-2475	Submit Affidavit Regarding Defendant's Financial Condition While Paying Dividends (October 29, 2009).
Mark McManus, Deborah McManus and McManus Enterprises, LLC v. Super Wash, Inc. and Robert D. Black	Circuit Court for the 14th Judicial District Whiteside County, Illinois, Case No: 06 L 58 ST	Submit Affidavit Regarding Financial Analysis of Losses (November 25, 2009). Submit Expert Report on Plaintiff's Compensatory Damages Under Counts I, II and V of the Complaint (July 3, 2012). Testify at deposition (February 14, 2013).
Michael S. Pekin v. The Paul Revere Life Insurance Company	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 08 C3644	Submit Financial Analysis of Michael Pekin's Claim of Alleged Losses of Monthly Earnings (October 2, 2009). Testify at deposition (January 6, 2010).
John J. Roh and OLM, LLC v. George Devack	United States District Court for the District of Connecticut, Case No: Case No. 3:07CV01901PCD	Submit Affidavit Regarding Financial Information and Documentation (December 18, 2009).
WDT Wireless Communications, Inc. v. Dolins, Dolins & Sorinsky, Ltd.	United States District Court for the Northern District of Illinois Eastern Division, Case No: 1:09-cv-00622	Submit Expert Report on The Accountants' Standard of Due Care (September 14, 2010).
Cousins Subs Systems, Inc. v. Better Subs Development, Inc., Better Subs Restaurants, LLC, James B. Railing, Karen E. Railing, and Shantel E. Vaughn	United States District Court for the Eastern District of Wisconsin, Eastern Division, Case No: 09-cv-0336	Submit Expert Report on Lost Franchise Fees and Royalties (March 1, 2010).
The People of the State of Illinois v. Janet Yurus, et al.	Circuit Court of Cook County, Illinois County Department, Criminal Division, Case No: 06-CR-13771	Submit Responsive Expert Report on the Financial Condition of Janet Yurus (March 4, 2010). Testify at trial (November 19, 2010).
K's Merchandise Mart, et al. v. Gordon Brothers Group, et al.	United States District Court for the District of Massachusetts, Case No: 08-11254 (DPW)	Submit Expert Report on Lost Profits of New K's Furniture Department and Expert Report on Count II (Accounting) (June 15, 2010). Submit First Supplemental Expert Report on Count II (Accounting) (August 31, 2010). Testify at deposition (October 20, 2010).

Echo, Inc. v. Timberland Machines & Irrigation, Inc.	United States District Court for the Northern District of Illinois, Eastern Division, Case No: 08 CV 7123	Submit Expert Report on (a) Timberland's Financial Condition and Risk of Business Failure and (b) Rebuttal of Initial Expert Report of Jerome H. Lipman and Timberland's damages (July 12, 2010). Testify at deposition (July 26, 2010).
F, G, H & S 2 D, L.L.C. f/k/a CenterPoint Capital Funding, L.L.C., v. CenterPoint Properties Trust	Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No: 05 CH 15840	Submit Expert Report on Calculations of Fair Market Value Pursuant to Landlord's Purchase Option and Tripartite Agreements (August 12, 2010). Testify at deposition (February 23, 2011).
MKJ Holding of Illinois, Inc. v. SDI, LLC, Seif Elsharif and Deborah Diaz	Before the American Arbitration Association	Testify at arbitration as to the Value of MKJ Holding of Illinois' 25% Ownership Interest in SDI, LLC as of September 30, 2008 (October 14, 2010 and November 15, 2010).
Board of Education, Joliet Township High School District No. 204 v. CenterPoint Intermodal LLC and the Village of Elwood	Circuit Court of the Twelfth Judicial Circuit, Will County, Illinois, Case No: Case No. 05 L 524	Submit Responsive Expert Report on Joliet Township High School District 204's Lost Tax Increment Financing Revenues (January 10, 2011).
John M. Schoppe v R.J. Schoppe	United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, Case No.: 09-04652	Submit Expert Report on the Debtor's Preferential Transfers to R. J. Schoppe (February 1, 2011).
Bureau Veritas North America, Inc. v. St. John Mittelhauser & Associates, Daniel J. Lombardi, Gary Perkowitz and Monte Nienkerk	Circuit Court of the 18th Judicial District, DuPage County, Illinois, Case No:Case No. 2008CH5033	Submit Affidavit Regarding Completeness of Accounting Books and Records (February 8, 2011).
National Union Fire Insurance Company of Pittsburgh, PA v. Steven Cordell and JPMorgan Chase Bank	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No: 08 L 1982	Submit Expert Report on Atlantic Express' Failure to Exercise Ordinary Care and Related Matters (March 11, 2011).
Xyience Incorporated v. Zyen, LLC, Fertitta Enterprises, Inc. et al.	United States Bankruptcy Court District of Nevada, Case No. BK-S-08-10474-MKN and Case No. 09-1402-MKN and Adversary Case No. 09-1402-MKN	Submit Expert Report on Xyience's Financial Condition at October 5, 2007 (April 29, 2011).
Vincent E. Jackson v. N'Genuity Enterprises, Co., Valerie Littlechief, Alfred Bowen and Dustin Thomas Bowen	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 09 CV 06010	Submit Affidavits (February 24, 2011 and May 31, 2011). Submit Expert Report On Plaintiff's Prove Up of Damages Following Judgment by Default on Liability Against the Default Judgment Defendants (February 1, 2012). Testify at deposition (March 20, 2012); Submit Declaration for Trial (October 24, 2012). Submit Affidavit (December 17, 2012). Submit Addendum to Expert Report on Plaintiff's Prove Up of Damages Following Judgment by Default on Liability Against the Default Judgment Defendants (February 3, 2014); Submit Affidavit (March 25, 2014). Submit Affidavit (June 6, 2014).
N'Genuity Enterprises Co., Debtor	United States Bankruptcy Court for the District of Arizona, Case No.: 2:11-bk-28705-GBN	Submit Affidavit (November 23, 2011). Submit Expert Report Rebutting the November 17, 2011 Declaration and Business Valuation Filed in Support of the Debtor's Chapter 11 Proceedings (March 16, 2012). Testify at deposition (March 20, 2012). Testify at trial (February 1, 2013). Submit Calculation Report: The Fair Value of Vincent E. Jackson's 49% Ownership Interest in N'Genuity Enterprises Co., Debtor (January 27, 2014).
In Re N'Genuity Enterprises Co., Vincent E. Jackson v. Wayne H. Clouser, Ltd., Wayne H. Clouser and Richard J. DeAlva	United States Bankruptcy Court for the District of Arizona, Case No.: 2:11-bk-28705-GBN; Adv. No. 2:13-ap-00215	Submit Expert Report on Defendants' Standard of Due Care and Economic Damages (July 18, 2014). Submit Expert Report Rebutting the Opinions of Douglas E. Farrow Dated September 9, 2014 (October 3, 2014). Provide sworn statements under oath (June 30, 2015).
N'Genuity Enterprises Co., Debtor	United States Bankruptcy Court for the District of Arizona, Case No.: 2:14-bk-11553-GBN	Submit Affidavit (September 5, 2014).
Habersham Plantation Corporation v. Bernard Molyneux, et al.	United States District Court Southern District of Florida, Case No.: 10-CV-61526-XXXX	Submit Expert Report on Economic Damages Due to Copyright and Trade Dress Infringements (April 2, 2011). Submit a responsive expert report (May 6, 2011). Submit a supplemental expert report (August 29, 2011). Testify at deposition (June 15, 2011). Testify at trial (January 5 and 9, 2012).

Habersham Plantation Corporation v. Art & Frame Direct, Inc., et al.	United States District Court Southern District of Florida, Case No.: 10-CV-61532-JIC	Submit Expert Report on Economic Damages Due to Copyright, Trade Mark and Trade Dress Infringements (April 4, 2011). Submit a responsive expert report (June 6, 2011). Testify at deposition (June 17, 2011). Testify at trial (September 23, 26 and 27, 2011).
Thorncreek Apartments I, LLC et al. v. Village of Park Forest, et al.	United States District Court for the Northern District of Illinois, Case No.: 08 C 4303	Submit Expert Report on The Owner's Financial Damages (April 15, 2011). Testify at deposition (May 20, 2011). Testify at trial (April 21, 2014).
Thorncreek Apartments II, LLC et al. v. Village of Park Forest, et al.	United States District Court for the Northern District of Illinois, Case No.: 08 C 869	Submit Expert Report on The Owner's Financial Damages (April 15, 2011). Testify at deposition (May 20, 2011). Testify at trial (April 21, 2014).
Thorncreek Apartments III, LLC et al. v. Village of Park Forest, et al.	United States District Court for the Northern District of Illinois, Case No.: 08 C 1225	Submit Expert Report on The Owner's Financial Damages (April 15, 2011). Testify at deposition (May 20, 2011). Testify at trial (April 21, 2014).
Jennifer S. Arons v. Centrum Properties, Inc., et al.	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 08 L 007322	Submit Expert Report Calculating Amounts Due to Jennifer S. Arons Pursuant to Her Employment Contract (May 28, 2011). Submit Rebuttal of the Expert Report of Ronald A. Bero, Jr. (July 15, 2011). Testify at deposition (July 22, 2011). Testify at trial (October 5 and 14, 2011).
National Presto Industries, Inc. v. Grant Thornton, LLP	Circuit Court of Eau Claire County, Wisconsin, Case No.: 09 CV 246	Testify at deposition (June 10, 2011 and June 24, 2011). Testify at trial (January 11, 2012).
United States of America ex. rel. Greg Hudalla v. Walsh Construction Company	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 05 C 5930	Submit Expert Report on Walsh Construction Company's Improper Billing Scheme (July 1, 2011, revised July 29, 2011). Testify at deposition (August 11, 2011). Submit Supplemental Expert Report (October 20, 2011).
Andrew Dean v. Krash Creative Solutions, LLC et al.	United States District Court for the Northern District of Ohio, Western Division, Case No.: 3:10 CV 00386	Submit Expert Report on Plaintiff's Economic Damages Due to Defendants' Alleged Copyright Infringement (October 28, 2011).
Jayshree Patel v. Chicago Carriage Cab Corp. and Mohamed N. Ali	Circuit Court of Cook County, Illinois, County Department, Law Division	Submit Expert Report on Jayshree Patel's Lost Earnings Resulting from Her March 15, 2009 Injuries (April 20, 2012).
Novaflex, Inc. and The Ameriflex Group, LLC v. Denny McGee, Advanced Converting Technology, LLC and MPS Systems, B.V.	Circuit Court of Cook County, Illinois, County Department, Chancery Division	Submit Expert Report (May 15, 2012). Testify at deposition (June 6, 2012). Testify at trial (August 15, 2013). Submit affidavits (July 21, 2016 and September 20, 2016).
Green Investment Group, Inc. v. Alton Recovery, LLC et al.	Circuit Court, Third Judicial Court, Madison County, Illinois	Submit Expert Report on Lost Profits Suffered by Green Investment Group, Inc. (August 1, 2012). Testify at deposition (November 2, 2012).
Ohio National Life Assurance Corporation v. Douglas W. Davis, et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 10-cv-2386	Submit Expert Report on The Design and Structure of The Financial Transactions Relating to Certain Life Insurance Policies (August 22, 2012).
MJK Partners, LLC, F. Paul Ohadi, F. Paul Ohadi, as Trustee of the F. Paul Ohadi Family Trust, and James Mann, as Trustee of the Mann 1994 Family Trust v. David Husman	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 10-C-87	Submit Expert Report on Economic Damages in Response to Plante & Moran's August 17, 2012 Report (October 2, 2012). Testify at deposition (October 19, 2012).
United States of America v. David Vance, et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 05 C 5930	Submit Expert Report on the Lifetime Lost Earnings of Tramaine Gibson (October 12, 2012). Submit Supplemental Expert Report (November 1, 2012).
Miriam Haskins, Calvin Rogers, and Harry and Mary Groover, on behalf of themselves and all others similarly situated vs. First American Title Insurance Co.	United States District Court for the District of New Jersey, Case No.: 1:10-cv-05044	Submit Expert Statement In Support of Plaintiffs' Application for Discovery Relief (November 1, 2012). Submit Expert Report on Overcharges of Title Insurance Premiums (March 1, 2013). Submit Corrected Expert Report on Overcharges of Title Insurance Premiums (March 5, 2012). Testify at deposition (April 19, 2013). Submit Supplemental Expert Report on Overcharges of Title Insurance Premiums (June 21, 2013). Testify at Class Certification Hearing (January 9, 2014). Submit Declaration (June 9, 2014).
Ramon Vahdatinia, dba Sonic Futures & Options ~ Arman Vahdatinia, dba Expo Futures & Options v. Farr Financial, Inc.; Ironbeam, Inc.; and Omid M. Farr	Before the National Futures Association (NFA Arbitration No.: 12-ARB-11 ~ 12-ARB-12	Submit Expert Report on Economic Damages (November 12, 2012). Submit Supplementary Financial Analysis (November 19, 2012). Testify at arbitration (November 29, 2012).

Edward J. Tyrpak v. Roundy's Supermarkets, Inc.	State of Wisconsin, Circuit Court, Milwaukee County, Case No.: 12-CV-005605	Submit Expert Report on Financial Accounting and Reporting for Vendor Allowances and Related Matters (November 27, 2012). Testify at deposition (December 20, 2012).
Demand by RCI Capital Group Inc. against FPP Investments LLC, Robert W. Kraft, Richard Zagorski and Daniel Wycklendt	Before the American Arbitration Association: International Centre for Dispute Resolution, Case No.: 50 148 T 00212 12	Submit Expert Report on the Total Present Value of RCI FPP Investments LLC's Net Assets (November 2, 2012). Submit Rebuttal of the November 2, 2012 Report of John D. Emory, Jr. (November 28, 2012).
General Insurance Company of America v. Clark Mall Corp. d/b/a Discount Mega Mall Corp., et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 08-CV-2787	Submit Expert Report on the Mega Mall's Business Interruption and Other Lost Profits After the September 8, 2008 Fire (February 1, 2013). Testify at deposition (July 16, 2013).
In Re: The Marriage of Julie A. O'Flaherty and John C. O'Flaherty	In the Circuit Court of Cook County, Illinois, County Dept. Domestic Relations Division, Case No.: 10 D 552	Submit Expert Report Tracing Certain Cash Disbursements by the O'Flaherty Corporations (March 15, 2013).
In Re: The Marriage of Julie A. O'Flaherty and John C. O'Flaherty	In the Circuit Court of Cook County, Illinois, County Department – Domestic Relations Division, Case No.: 13 D 4792	Submit Affidavits (April 2, 2015, November 16, 2015 and February 9, 2016). Submit Preliminary Expert Report Reviewing and Analyzing Certain of John O'Flaherty's Real Estate Transactions (January 14, 2016). Submit Expert Report On Lifestyle Expenditures (January 14, 2016). Submit Expert Report Reviewing and Analyzing Certain of John O'Flaherty's Real Estate Transactions (February 4, 2016). Testify at deposition (February 16, 2016).
In Re: LHC, LLC, an Illinois Limited Liability Company	United States Bankruptcy Court, Northern District of Illinois, Eastern Division, Case No.: 13-07001	Submit Expert Report On The Debtor's March and April 2013 Expenditures and Related Matters (May 10, 2013). Testify at deposition (May 13, 2013). Submit Supplemental Expert Report On The Debtor's March and April 2013 Expenditures and Related Matters (May 17, 2013). Testify at hearing to appoint a trustee (June 4, 2013 and June 11, 2013).
Tom Waldbillig and W Squared, LLC v. Blue Magic, Inc., York International Corporation, et al.	United States District Court for the Western District of Wisconsin, Case No.: 12 CV 713	Submit Expert Report on Plaintiffs' Lost Business Income (June 14, 2013).
Dawn Geraty v. The Village of Antioch	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 09-cv-6992	Submit Expert Report on the Lost Earnings of Dawn Geraty As a Result of the Denied Promotion (June 7, 2013). Submit Supplemental Lost Earnings - Back Pay Calculation of Dawn Geraty As a Result of the Denied Promotion (April 30, 2014).
Chaz Altman and Gina Gaffke v. P.O. Kirk Helgesen, individually, and the Village of Gurnee	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 10 CV 5619	Submit Expert Report on Lifetime Lost Earnings and the Value of Lost Household Services (June 21, 2013). Testify at deposition (January 30, 2014).
Joan E. Comiskey v. Mandel, Lipton and Stevenson Limited, et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 12 L 001727	Submit Expert Report on Comiskey's Unpaid Wages for the Period July 1, 2003 through June 30, 2006 (August 12, 2013).
Anthony J. Tomaska and Old Town Entertainment Management, LLC v. Old Town Entertainment, LLC, et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2011 L 8364	Submit Expert Report on Checks Made Payable to Cash by Old Town Entertainment, LLC (September 23, 2013); Testify at deposition (November 15, 2013). Submit Expert Rebuttal Report (January 10, 2014).
Gucci Food Mart, Inc., v. Farmers Underwriters Association et al	In the Circuit Court of Cook County, Illinois County Department, Law Division	Submit Expert Report on Gucci Food Mart, Inc.'s Lost Business Income (May 6, 2013). Submit additional analyses (April 18, 2014).
Kensington Research and Recovery, Inc. v. Office of the Cook County Treasurer and Maria Pappas	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 08 L 10777	Submit Affidavit (October 8, 2013 and October 16, 2013).
W44 Trading Company v. Highland Credit Strategies Fund, L.P., et al.	In the District Court for Dallas County, Texas, 95 th Judicial District (Cause No. 11-01021	Submit Expert Report (October 11, 2013). Submit Affidavit in Support of Plaintiff W44 Trading Company's Opposition to Defendants' Motion to Strike Plaintiff's Expert Witness (February 16, 2014).
Federal Insurance Company as Subrogee of MonoSol Holdco, LLC v. J. K. Manufacturing Co.	In the United States District Court for the Northern District of Illinois, Case No.: 1:12-cv-03465	Submit Expert Report on MonoSol's Property and Business Interruption Damages (November 27, 2013). Submit Supplemental Expert Report on MonoSol's Property and Business Interruption Damages (January 6, 2014).
J.B. Kenehan, LLC v. Open Sky Media, LLC	In the Circuit Court, Civil Division of Waukesha County, Wisconsin, Case No.: 13CV01885	Submit Expert Rebuttal Report Regarding J.B. Kenehan, LLC's Lost Profits (January 22, 2014).

Charles Petrishe, Nikki Caputo-Petrishe and Dianne McGann v. Oak Lawn Police Officers Todd Tenison and Scott Kirk and the Village of Oak Lawn	In the United States District Court for the Northern District of Illinois, Case No.: 10-cv-7950	Submit Expert Report on Lifetime Lost Earnings and the Value of Lost Household Services (February 21, 2014).
John D. Marks v. Verbeck Associates, LLC and Jon Verbeck	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 11 L 013850	Testify at deposition (February 21, 2014).
Pratima Muzumdar, individually, and Tranquil Passage, LLC v. Robert Plotkin, The Robert Law Firm, P.C. and Plotkin & Plotkin, LLC.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 08 L 000350	Submit Expert Report Rebutting the Damages Report of Bruce S. Schaeffer Dated December 2, 2013 (February 27, 2014).
Clarence William Brown, M.D. and Vassilios Dimitropoulos, M.D. v. Rush University Medical Center, et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 09 L 15110	Submit Expert Report on the Amounts Owing to the Plaintiffs (February 28, 2014). Testify at deposition (April 4, 2014). Submit Expert Report on the Amounts Owing to the Plaintiffs (Revised September 16, 2014 Pursuant to Court Order Dated June 19, 2014). Testify at trial (October 1, 2014).
James Eric Wahl v. James Quigley, Cynthia Quigley and Clarkson Company	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 10 CH 52640	Submit Expert Report on The Liquidity of the Clarkson Company and Related Matters (April 7, 2014). Testify at deposition (April 30, 2014).
Suky Jodi, Inc. v. Prak Properties, LLC, Amit Shah, Rakesh Shah, Kishore Patel and Nipun Panchal	In the Circuit Court Branch, Sauk County, State of Wisconsin, Case No.: 13-CV-390	Submit Expert Report on Economic Damages (April 14, 2014).
TNJB, LLC v. Greenview Group of Illinois, LLC	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 11 L 005248	Submit Expert Report on TNJB's Damages (April 21, 2014).
Apex Consulting Group, Inc. v. TTMKK Holdings, LLC and MPS Partners LLC	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 2009 CH 47207	Submit Expert Report Rebutting Opinion A.2(d) of Plaintiff's Rule 213 Disclosures dated January 2, 2014 (May 19, 2014). Testify at deposition (July 24, 2014).
Mahmoud Shaffie, Maliheh Shaffie, Microsonic Computer, Inc. and Cell Phone Repair (CPR) Inc. v. Cell Phone Repair, LLC, CPR-Cell Phone Repair Franchise System, Inc. and Jeremy Kwaterski	Before the American Arbitration Association, San Francisco, California, Case No.: 74 114 00275	Submit Expert Report Rebutting Claimants' Alleged Damages (June 2, 2014). Testify at deposition (June 24, 2014).
Neck & Back Clinic Ltd. v. Keefe and Associates LLC	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2006L 11110	Submit Expert Report on Plaintiff's Damages as a Result of Defendant's August 2006 Publication (June 27, 2014).
Touhy and Touhy, Ltd. v. Ryan F. Stephan, James B. Zouras and Stephan & Zouras, LLP	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 07 CH 13552	Testify at deposition (August 13, 2014).
Nancy M. Harvey v. Stephen Wolfram, Wolfram Research, Inc. and Wolfram Alpha, LLC	In the Circuit Court for the 18 th Judicial Circuit, DuPage County, Illinois, Law Division, Case No.: 2010L000593	Submit Expert Report Rebutting the Opinions of Peggy Tracy Dated April 24, 2014 (August 18, 2014). Submit Expert Report Rebutting the Opinions of Steven R. Kursh Dated May 14, 2014 (August 18, 2014). Testify at trial (November 7 and 10, 2014).
Dwight Nelson v. Launch Creative Marketing, Inc. and Kevin Keating	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2012L012357	Submit Affidavit (October 21, 2014). Submit Expert Report on Plaintiff's Economic Damages (November 24, 2014).
Cendrowski Corporate Advisors v. The Rosen Law Firm	Before the American Arbitration Association, Case No.: 01-14-0000-6976	Submit Expert Report Regarding the Standard of Care Exercised by Dr. Barry J. Epstein In Re Puda Coal Securities, Inc., et al. (October 28, 2014). Testify at arbitration (November 18, 2014).
John W. Lee, III v. Chicago Youth Centers and J. Harry Wells	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 12 cv 9245	Submit Expert Report Regarding John W. Lee, III's Lost Salary and CYC's Financial Condition (November 24, 2014). Testify at deposition (January 15, 2015).
Bruce Levine and Daniel McCorkle individually and on behalf of all others similarly situated vs. First American Title Insurance Co.	United States District Court for the Eastern District of Pennsylvania, Civil Action No.: 09 842-JHS	Submit Expert Report on Title Insurance Premium Overcharges and Related Matters (January 9, 2015); Submit Supplemental Expert Report on Title Insurance Premium Overcharges and Related Matters (May 1, 2015). Testify at deposition (May 15, 2015).

Stephanie Coleman, individually and on behalf of all others similarly situated vs. Commonwealth Land Title Insurance Company	United States District Court for the Eastern District of Pennsylvania, Civil Action No.: 09-CV-679-JHS	Submit Expert Report On Title Insurance Premium Overcharges and Related Matters (January 9, 2015); Testify at deposition (May 14, 2015). Submit Responsive Expert Report – Responding to the Korman, Visser and Effner Reports. Testify at deposition (October 27, 2015). Testify at class action certification hearing (December 8, 2015). Submit Declaration Regarding Possible Overcharges in Defendants’ Database (March 7, 2016).
Mitchell and Randi Schwartz, individually and on behalf of all others similarly situated vs. Lawyers Title Insurance Company	United States District Court for the Eastern District of Pennsylvania, Civil Action No.: 09-CV-841-JHS	Submit Expert Report On Title Insurance Premium Overcharges and Related Matters (January 9, 2015); Testify at deposition (May 14, 2015). Submit Responsive Expert Report – Responding to the Korman, Visser and Effner Reports. Testify at deposition (October 27, 2015). Testify at class action certification hearing (December 8, 2015). Submit Declaration Regarding Possible Overcharges in Defendants’ Database (March 7, 2016).
Leemor Katz v. Joel J. Levin	Circuit Court of Cook County, Illinois, Case No.: 11 L 005157	Submit Expert Report on Unidentified Disbursements and Related Matters (February 12, 2015). Testify at deposition (April 13, 2015).
United States Securities and Exchange Commission v. Jason R. Hyatt, Jay Johnson and Hyatt Johnson Capital LLC	United States District Court Northern District of Illinois Eastern Division, Case No.: 1:08-cv-2224	Submit Expert Report on Hyatt Johnson Capital, LLC Manager Compensation Review (February 16, 2015).
Nicole Callaly vs. Lieberman Management Services Inc. and the Klein Creek Condominium Association	Circuit Court for the 18 th Judicial Circuit DuPage County, Illinois, Case No.: 2011 L 000545	Submit Expert Report on Damages Suffered by Nicole Callaly (February 2, 2015). Testify at deposition (March 25, 2015).
Beth and Sheldon Gaffen et al. v. Charles H. Jesser, et al.	Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 12 CH 32776	Submit Affidavit (March 13, 2015). Submit Expert Report on Plaintiffs’ Damages and Related Matters (May 3, 2017). Submit supplemental expert report (August 15, 2017). Testify at deposition (November 14, 2017). Submit amended supplemental expert report (March 26, 2018). Testify at deposition (May 9, 2011). Testify at trial (May 15-16, 2018).
Nestle Waters North America, Inc. v. Mountain Glacier, LLC	Before the Judicial Arbitration and Mediation Services, Case No.: 1340009869 and 1340010633	Submit Expert Report on Mountain Glacier’s Lost Profits (April 1, 2015). Testify at deposition (May 1, 2015).
Stuart Simonsen and GMS Devco LLC v. BdS Quant Capital, LLC and BdS Quant, LLC.	Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 11 CH05557	Submit Affidavit (April 17, 2015).
26 BRIX, LLC. d/b/a B Cellars v. Vin Divino, Ltd	Before the American Arbitration Association, Case No.: 01-14-0000-6831	Submit Affidavit (April 21, 2015); Submit Expert Report on Vin Divino’s Economic Damages (May 5, 2015). Submit Supplementary Expert Report Responding to Questions 3 and 4 of Patrick L. Anderson’s B Cellars Damages Analysis and Analyzing B Cellars’ Effective Wholesale Selling Prices (June 9, 2015). Testify at arbitration (August 28, 2015).
Wendy Guzman and Danielle Johnson, et al. v. Lincoln Technical Institute, Inc. et al.	United States District Court District of Nevada, Case No.: 2:13-cv-02251-JAD-VCF	Submit Expert Report on the Net Losses of the Green Valley Clinic (May 5, 2015). Submit Rebuttal Expert Report on the Forensic Analysis Report of Michael Saccomanno and Chad Keeports (June 29, 2015).
Vivian Makris, et al. v. John Svigos, et al.	Circuit Court of Lake County, Illinois, County Department, Chancery Division, Case No.: 14 CH 2391	Submit Affidavit (May 7, 2015). Testify at deposition (October 15, 2018). Testify at trial (July 27, 2020).
A. L. Dougherty Real Estate Management Company, LLC. and Phyllis K. Dougherty v. Su Chin Tsai and Cube Global, LLC	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 13 L 3920	Testify at deposition pursuant to Illinois Supreme Court Rule 206(a)(1) (May 21, 2015). Submit Expert Report on the November 2010 Transfer of Assets from March Fasteners to Cube Global and Related Matters (October 2, 2015). Testify at deposition (October 12, 2015). Testify at trial (November 3-4, 2015).
Dr. Nicholas Angelopoulos v. Keystone Orthopedic Specialists, S.C., WACHN, LLC, Martin R. Hall, M.D., Ira K. Dubin LTD., et al.	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 12-cv-05836	Submit Expert Report Rebutting the Opinions of Jay Sanders (June 26, 2015). Testify at deposition (July 23, 2015). Testify at trial (June 2, 2017).

Michael Colgrove v. Shawn M. Davies and Shawn M. Davies, S.C.,	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2014-L-006745	Submit Expert Report on Michael Colgrove's Economic Damages (June 29, 2015). Testify at deposition (July 31, 2015). Testify at trial (November 18, 2015).
Tresa Puthenveetil On Her Own Behalf and, Derivatively, On Behalf of Victory Pharmacy, Inc. and North Town Pharmacy, Inc. v. Arun Patel and Bharat Patel	Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 09 CH 26982	Testify at deposition pursuant to Supplemental Rule 213(f)(3) Disclosures (May 28, 2015). Testify at trial (March 3, 2016).
Maria Ford et al. v. Gary Yasuda et al.	United States District Court Central District of California, Case No.: 5:13-cv-1961-PSG-DTB	Submit Expert Report on the Net Losses of the Bakersfield, Clovis and Fairfield Clinics (June 10, 2015). Submit Rebuttal Expert Report on the June 10, 2015 Report of Steven B. Boyles (July 8, 2015). Testify at deposition (February 3, 2017). Submit Opening Declaration In Support Of Defendants Gary Yasuda And Amarillo College Of Hairdressing, Inc.'s Motion For Summary Judgment And/or Order For Specifying Material Facts Existing Without Substantial Controversy Against Plaintiffs Maria Ford, Sundae Worthy, And Paige Martin On All Counts Of Their Second Amended Complaint (April 13, 2017). Submit the Declaration In Support Of Defendants Gary Yasuda And Amarillo College Of Hairdressing, Inc.'s Motion For Summary Judgment And/or Order For Specifying Material Facts Existing Without Substantial Controversy Against Plaintiffs Maria Ford, Sundae Worthy, And Paige Martin On All Counts Of Their Second Amended Complaint (June 12, 2017).
Robert Irvine v. Owner Insurance Company and Auto Owners Insurance Company	Circuit Court of 17 th Judicial Circuit, Winnebago County, State of Illinois, Case No.: 12 L 32	Submit Expert Report on Robert Irvine's Lost Wages Before Taxes as a Result of the March 15, 2010 Accident (July 29, 2015).
Unique Insurance Company v. Tri-State Insurance Agency	Circuit Court of Cook County, Illinois Municipal Department, 1 st District, Case No.: 13 1107259	Submit Expert Report on the Lost Profits Sustained by The Tri-State Insurance Agency (September 18, 2015). Testify at deposition (March 7, 2016).
Benjamin Buttolph as Receiver for Mobile Doctors USA, LLC. Mobile Doctors USA, LLC., Mobile Doctors Mgt, LLC and Lake MI Mobile Doctor, P.C. v. Dike Ajiri, Christine Chung Kenney, Christopher Stemler, Eileen Ajiri and Samuel Ajiri	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 14-L-009268	Testify at deposition (October 30, 2015).
Federal Deposit Insurance Company as Receiver for First Southern Bank, v. BKD, LLP	In the United States District Court for the Eastern District of Arkansas, Case No.: 4:13 -cv-JM	Submit Expert Report (November 21, 2015). Testify at deposition (December 17, 2015). Submit Rebuttal Expert Report (February 22, 2016).
Ryszard Skrzeczyna and Beata Skrzeczyna v. Imperial Homes, Inc. et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 11 L 3260	Submit Calculations of Ryszard Skrzeczyna's Lost Wages and Medical Expenses (Excluding Loss of Household Services, Other Economic Damages and Prejudgment Interest) (October 16, 2015). Testify at deposition (November 23, 2015 and March 1, 2016). Submit Medicare Set-aside Declaration (August 29, 2017).
In the Matter of CSX Intermodal Terminals, Inc. 5567-880-4	Jesse White, Secretary of State, State of Illinois, File No. C-C1-14	Submit Expert Report on the December 31, 2010 Transaction (January 5, 2016).
Samuel P. Mathew, M.D. v. Unum Life Insurance Co. of America, and Provident Life and Accident Insurance Co.	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 1:14-cv-08000	Submit Expert Report (March 7, 2016).
Dominick R. Voso v. Sharon Teresa Ewton, et al. Frank, and Frederic W. Frank, III	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 16-CV-00190	Submit Affidavit (March 8, 2016).
Thai Tours and Trans Airways Company, Ltd., v. BCI Aircraft Leasing, Inc., and Craig Papayanis	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 13-cv-08511	Submit Expert Report on Plaintiff's Lost Profits Claims (March 18, 2016). Testify at deposition (April 26, 2016).
Greg Tehle v. Texor Petroleum Co. Inc. and World Fuel Services, Inc. d/b/a Shell Gas Station	In the Circuit Court for the Nineteenth Judicial District Lake County – Waukegan, Illinois, Case No.: 14 L 905	Submit Expert Report on The Alleged Damages Suffered by Dr. Gregory S. Tehle on May 19, 2014 (April 4, 2016).

Diagnostic Imaging Associates, Ltd. v. Abrix Radiology Billing Services, LLC and The Abrix Group, LP, Abrix Billing Services, LLC, Robert Krypel and Linda Siegel	In the Circuit Court of Cook County, Illinois, County Department – Law Division, Case No.: 151470	Submit Affidavit (April 29, 2016).
In Re: The Former Marriage of Orenstein	In the Circuit Court of the Nineteenth Judicial Circuit – Lake County, Illinois, Case No.: 03 D 560	Submit Expert Report on Richard Orenstein’s Net Income for Child Support Purposes (April 29, 2016).
Greg Merdinger, individually and derivatively on behalf of Buck Broadway & Reade, LLC v. The John Buck Company LLC	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 12 CH 37780	Submit Affidavits (April 29, 2016).
In Re: Blue Buffalo Company, LTD. Marketing And Sales Practices Litigation	In the United States District Court for the Eastern District of Missouri, Case No.: 4:14 MD 2562 RWS	Submit Affidavit (May 10, 2016).
Virginia Blasco v. Milina Gerasimov	In the Circuit Court of Cook County, Illinois, Case No.: 14 L 6697	Submit Rebuttal Expert Report Of Stan V. Smith’s June 1, 2015 Letter Regarding Blasco’s Loss of Earnings (May 17, 2016). Testify at deposition (June 24, 2016); Submit supplementary expert report. Testify at trial (October 14, 2016).
Mark Oliver, Dana Shourd, Wayne Herman, and Signature Sales & Marketing, LLC, v. The Combined Group, LLC, and Combined Holding Group Inc.	In the Circuit Court of Cook County, County Department, Chancery Division, Case No.: 2013 CH 15233	Submit Expert Report On Amounts Due and Owing To Dana Shourd and Wayne Herman (May 20, 2016). Testify at deposition (June 29, 2016). Submit Expert Report On Damages Arising From Counter-Defendants Not Transferring Saleslink, LLC to Signature Sales & Marketing, LLC (January 25, 2017). Submit revised expert report (May 3, 2017). Testify at trial (June 29, 2017).
Great Northern Lumber, Inc. v. Illinois Concrete - I.C.I., Inc., et al. and Willow Electrical Supply Co., Inc. v. Illinois Concrete - I.C.I., Inc., et al.	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division Mechanics Lien Section, Case No.: 2010 CH 41543 Consolidated with 2010 L 66042 and 2011 CH 05114	Submit Expert Report (August 26, 2016). Testify at deposition (November 11, 2016). Testify at trial (May 16, 2017).
Fona International, Inc. v. Flavor Concepts, Inc. et al.	In the Circuit Court of the Eighteenth Judicial Circuit, County Department, Chancery Division, Case No.: 2010 CH 3722	Submit Expert Report and Disclosure - Rebuttal of Expert Report and Disclosure of Melissa A. Bennis - Concerning Defendants’ Alleged Unjust Enrichment (September 6, 2016). Testify at deposition (September 28, 2016).
Unifin, Inc. v. Van Ru Credit Corporation	In the Circuit Court Cook County, Illinois, County Department, Law Division, Case No.: 2015 L 2181	Submit Expert Report on Unifin’s Damages (September 9, 2016).
The People of the State of Illinois v. Jacquelyn Greco	In the Circuit Court of Cook County, Illinois, County Department, Criminal Division, Case No.: 13MC3001359	Submit Expert Report Concerning the Net Assets of Carl Gaimari Near the Date of His Death (October 4, 2016).
Branko Tupanjac, individually and derivatively on behalf of 233 E. Ontario LLC v. Ramiro Cazares, a/k/a Tony Cazares, James Cazares and Ivy Hotel LLC. (and counterclaims)	In the Circuit Court Cook County, Illinois, County Department, Law Division, Case No.: 2013 L 003364	Submit Expert Report on Plaintiff’s Damages (September 30, 2016). Submit Expert Report Responding to Joan Bowen’s Letter Dated September 28, 2016 (November 21, 2016). Testify at trial (October 26, 30 and 31, 2017).
Robert Lauciello v. Vince & Sons Pasta Company, Robert Okon and Jo Mo Enterprises	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2013-L-002483	Submit Expert Report on Robert Lauciello’s Lost Compensation (October 26, 2016). Testify at trial (December 12, 2016).
Edvard Grinyov v. Igor Maslennikov, Vem Transportation, Inc. 303 Taxi L.L.C., Suburban Dispatch LLC, Main Street Investments LLC, Henry Elizar, David Gauer and Eugene Rappaport	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2009 L 008192	Submit Expert Report on Unnecessary Payments Made By 303 Taxi, LLC To Related Entities From 2008 to 2010 (October 14, 2016). Testify at deposition (November 15, 2016).
Stephanie Gentles, Richard Messerly, Gregg Brown and David Bair, individually and on behalf of all others similarly situated v. Healthport Technologies, LLC	In the United States District Court for the Southern District of Illinois, Case No.: 3:15-cv-00069-DRH-DGW	Submit Expert Report on Healthport Technologies, LLC’s Allegedly Unauthorized Overcharges (December 9, 2016).

Vici Marketing, LLC v. United Marketing Group, LLC, Teleformix, LLC and SHC Direct, LLC D/B/A Inte Q or Inte Q Global, LLC	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 1:15-cv-11614	Submit Expert Report on Vici Marketing, LLC's Past and Future Unpaid Monthly Commissions (December 22, 2016). Update commission calculations. Testify at deposition (April 9, 2019).
State Farm Fire & Casualty Company v. David Brown	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No.: 16 CH 7201	Submit Affidavits (January 18, 2017 and January 25, 2017). Submit Estimate of David Brown's Assets, Liabilities, Income, and Expenses as at December 31, 2016 (January 11, 2017).
La Playita Cicero, Inc., d/b/a Serenata Restaurant and Bar, and Gerardo Meza, v. The Town of Cicero	In the Circuit Court of Cook County, Illinois County Department – Law Division, Case No.: 11 CV 1702	Submit Expert Report Regarding the Opinions of Dr. Gregory Green (January 25, 2017).
Nicholas Nesson, Individually and as Executor of the Estate of Jannette Nesson, deceased; Vilas Buckley Nesson, Julie Vandover, f/k/a Julie Nesson; Erika Stoker, f/k/a Erika Nesson; Abby Jean Alvarez, f/k/a Abby Jean Nesson; and Dusty Grant Nesson, v. William Warren Nesson	In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois, Cases No: 09 CH 0261 and 2014 L 68	Submit Expert Report On Monies Taken By William Warren Nesson From The Nesson Family Agreement And His Accounting Thereof And Related Issues (February 13, 2017). Submit supplemental expert report (September 11, 2017). Testify at trial (December 6, 2017).
Nicholas Nesson, as former Agent in Fact of Jannette Nesson, and as Executor of the Estate of Jannette Nesson v. William Nesson	In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois, Case No: 2015-L-76	Submit Expert Report on Monies Taken by William Warren Nesson From the Fidelity "Convenience" Account (February 13, 2017).
Nicholas Nesson, Individually and as Executor of the Estate of Jannette Nesson v. William Nesson	In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois, Case No: 2014-L-0067	Submit Expert Report on Notes Payable to The Estate of Jannette Buckley Nesson From William Warren Nesson And Related Matters (February 13, 2017). Testify at trial (December 6, 2017).
C&C Power, Inc. and uPower Supplies LLC, v. C&D Technologies, Inc.; Diversified Assembly Technologies Corporation; EnXergy, LLC; and Gary Gray	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 09 L 12138	Submit Expert Report Responding to the January 16, 2017 Expert Report of John R. Bone and Candice K. Quinn (March 14, 2017). Testify at deposition (April 6, 2017).
Demil Metals, Inc. v. Bedford Recycling, Inc.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 15 L 2694	Submit Expert Report Responding to the Preliminary Report of Michael Goldman Regarding Accounting and Joint Venture Profitability (March 27, 2017). Testify at deposition (June 14, 2017). Testify at trial (September 1, 2017).
Ocean Tomo, LLC v. Jonathan Barney and PatentRatings, LLC	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 12 C 8450	Issue Preliminary Royalty Audit Report Under the September 1, 2004 License Agreement (May 14, 2014); Testify at deposition (March 22, 2017). Submit Expert Report On Royalties and Other Payments Owed By Ocean Tomo, LLC to PatentRatings, LLC (May 1, 2017). Submit Expert Report Regarding Jonathan Barney's Member's Capital Account, Undistributed Profits And Distributions Owed To Jonathan Barney Under The Ocean Tomo, LLC Operating Agreement And Related Matters (May 1, 2017). Submit declaration (May 12, 2017). Testify at deposition (May 19, 2017). Testify at deposition (June 6, 2017). Testify at trial (July 26-28, 2017).
Greg Allen, et al., v. International Truck and Engine Corporation, f/k/a Navistar International Corporation	In the United States District Court for the Southern District of Indiana, Indianapolis Division, Case No.: 1:02-cv-00902-RLY-MJD	Submit Calculation of the Estimated Taxes Owed on Mr. Matthew Whitfield's Damages Award letter (May 2, 2017). Submit Response to the FTI Expert Report of the Estimated Taxes Owed on Mr. Matthew Whitfield's Damages Award letter (May 12, 2017).
David Craig v. Village Greene Phase IV Condominium Assn. Building C and M.W. Roofing and Aluminum Incorporated	In the Circuit Court of Cook County, Illinois County Department Law Division, Case No.: 14 L 9567	Submit Expert Report Responding to Stan Smith's February 28, 2017 Letter Regarding Lost Wages, Benefits and Household Services (May 15, 2015). Testify at deposition (June 16, 2017).
John Jamrozik v. Lynda Jamrozik	In the Circuit Court of Cook County, Illinois, Case No.: 15 D 8976	Submit Calculation Report on The Fair Market Value of John Jamrozik's 100% Ownership Interest in LaGrange Custom Concrete, Inc. as of December 31, 2016 (June 23, 2017). Submit supplement (December 9, 2017).
Robert Bratton, Individually and On Behalf of All Others Similarly Situated, Plaintiff, v. The Hershey Company, Defendant.	In the United States District Court For the Western District of Missouri, Civil Action No.: 2:16-cv-4322-C-NKL	Submit Declaration In Support of Plaintiff's Motion for Class Certification (October 27, 2017). Testify at deposition (December 1, 2017).
D5 Iron Works Inc., Richard Lindner, Scott Kudingo, Bill Tonnesen, The Estate of Joe Weil, and Harry Harper v. Iron Workers Local 395, AFL-CIO, Thomas Williamson Sr., Jeffrey Veach, Joseph Upchurch and Sean Griswald	In the District Court for the Northern District of Indiana, Hammond Division, Case No.: 16 CV 200 JD PRC	Submit Expert Report Responding to Paul C. Maurin's March 27, 2017 and March 28, 2017 Letters on D5 Iron Works Damages Allegedly as a Result of the January 2016 Incident (9.1.2017). Testify at deposition (9.6.2017).

Bluff City, LLC v. Plote Investments, L.P. et al	In the Circuit Court of Cook County, Illinois, Case No.: 15 L 011334	Submit Expert Report on Total Royalties on Chargeable Aggregates Owing to Bluff City, LLC for Calendar Years 2008 through 2016 (10.23.2017). Testify at deposition (December 20, 2017). Update royalty calculations based on additional information received and Court Orders (February 23, 2018, March 25, 2019, June 10, 2019 and July 8, 2019).
Halo Creative & Design Limited, Halo Trademarks Ltd and Halo Americas Ltd v. Comptoir Des Indes Inc., CDI International, and CDI Furniture	In the United States District Court for the Northern District of Illinois, Eastern Division,, Case No.: 1:14-cv-08196	Submit Expert Report on Plaintiffs' Damages (November 7, 2017), Submit supplemental expert report (December 22, 2017). Testify at deposition (January 4, 2018). Testify at trial (January 26, 2018).
Amy Montagnani And Steven Montagnani vs. Advocate Health and Hospitals Corporation, et al.	In the Circuit Court of Cook County, Illinois County Department Law Division, Case No.: 14 L 2915	Testify at deposition as to the following components of Amy Montagnani's damages: Household Services; Personal Care Services; Past and Future Medical Costs; and Lost Wages (November 28, 2017).
Jeffrey S. Reiniche, et al vs. Andrew M. Paul, et al	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division,, Case No.: 2013 CH 05368	Submit Rebuttal Expert Report of the Expert Report of James L. McGovern (December 22, 2017). Testify at deposition (January 16, 2018).
Wisconsin Central Ltd. v. Soo Line Railroad Company	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 1:14-cv-08196	Submit Expert Report Rebutting the Expert Report of Joseph D. Kenyon and Ryan D. Stretmater (January 16, 2018).
In Re John Johnson and LaNitta Johnson, Debtors, Chapter 7; Installation Specialists, Inc., v. John Johnson and La Nitta Johnson	In the United States Bankruptcy Court for the Northern District of Illinois; Adversary No. 14-00856	Submit Expert Report in Support of Plaintiff's Amended Adversary Complaint to Deny Discharge and Other Relief (February 7, 2018). Testify at trial (June 26, 2018).
Knight Capital Partners Corporation v. Henkel AG & Company, KGaA	In the United States District Court for the Eastern District of Michigan Southern Division, Case No.: 16-12022	Submit Expert Report on Plaintiff's Damages (March 1, 2018). Testify at deposition (May 22, 2018).
DT Grill, Inc. vs. Bolo and Lulu	In the Circuit Court of Cook County, Illinois County Department Law Division, Case No.: 16 L 2646	Submit Expert Report Estimating DT Grill's Property and Business Losses as a Result of the April 7, 2011 Fire (March 26, 2018). Testify at deposition (April 10, 2018).
Daryl White, Jr., Individually and On Behalf of All Others Similarly Situated, Plaintiff, v. Just Born, Inc., Defendant.	In the United States District Court For the Western District of Missouri, Civil Action No.: 2:17-cv-04025-NKL	Submit Declaration In Support of Plaintiff's Motion for Class Certification (April 1, 2018). Testify at deposition (May 8, 2011).
Windy City Distribution Company Plaintiff, v. Shelton Brothers Inc. and River North Sales & Service, LLC, Defendants	In the Circuit Court for the Eighteenth Judicial District DuPage County, Wheaton, Illinois, Case No.: 2012 L 000774)	Submit Expert Report (April 6, 2018); Testify at deposition (May 29, 2018). Submit Supplementary Expert Report (August 3, 2018). Submit Supplementary Expert Report (October 12, 2018).
Nicole Hayes, Petitioner, v. Marc Hayes, Respondent	In the Circuit Court of Cook County, Illinois, County Department, Domestic Relations Division, Case No.: 15 D 28	Submit Calculation Letter of the Fair Market Value of Nicole Hayes' 50% Ownership Interest in Haywill, LLC as of December 31, 2016 (April 10, 2018).
Community and Economic Development Association of Cook County, Inc., (CEDA) v. Washington, Pittman & McKeever, LLC.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2017 L011583	Submit Preliminary Expert Opinions on Defendant's Deviations from the Standard of Care and Plaintiffs' Resultant Damages (April 24, 2018).
Frank Schmalz, v. Village of North Riverside, Hugh Hermanek, Ken Krochmal, Tom Corgiat, Randy Czajka, H. Bob Demopoulos, Rocco Desantis, Vera Wilt and Lane Neimann	In the United States District Court for the Northern District of Illinois, Case No.: 1:13-cv-8012	Submit Expert Report on Frank Schmalz's Lost Earnings and Diminished Pension Benefits (May 7, 2018). Testify at deposition (October 4, 2018).
Joel T. Osburn, et al v. Espinal Trucking, et al	In the United States District Court Northern District of Illinois, Eastern Division, Case No.: 14 cv 07917	Submit Expert Report on Steel Warehouse Inc., Steel Warehouse Company, LLC, and J. H. Jones LLC as of July 21, 2014 (May 15, 2018). Testify at deposition (July 12, 2018).
Locy Electric, LLC v. A2N2, LLC	In the Circuit Court, Fond Du Lac County, State of Wisconsin, Case No.: 16-CV-453	Submit Expert Report Responding to Claims of Financial Damages (June 11, 2018).
DeGroat Petroleum Service, Inc. v Illinois Concrete - I.C.I., Inc., et al.	In the Circuit Court of the Twelfth Judicial Circuit, Will County, State of Illinois, Case No.: 11 L 245	Testify at trial (June 28, 2018).

Michael D. Napoli, Receiver, The Ticket Reserve, Inc., vs. CBS Corporation.	In the United States District Court Northern District of Texas Dallas Division, Civil Action No. 3:17-cv-01106-B	Submit Expert Rebuttal Report (June 22, 2018).
J&B Signs, Inc. and Chicago Title Land Trust Company v. Commonwealth Edison Company	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No.: 11 CH 36912	Submit Expert Report Determining Plaintiff's Lost Profits Resulting from Defendant's Trespass (July 9, 2018). Issue supplemental letter (July 26, 2018). Testify at deposition (July 27, 2018).
Jean Ann Downey, as Trustee of the Jean Ann Downey Trust dated 8/15/1990, v. Downey & Rippe, LLC, and Trinity Guardian, LLC	In the Circuit Court of the 18th Judicial Circuit, DuPage County, Illinois, Case No.: 2016 L 000054	Submit Expert Report (July 25, 2018); Testify at deposition (October 11, 2018). Testify at trial (July 12, 2019).
City of Chicago v. City of Harvey, Village of Homewood, Village of Hazel Crest, Village of Posen, Village of Dixmoor, Village of East Hazel Crest	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No.: 12CH44855	Submit Forensic Accountant's Status Report (August 1, 2018). Submit Forensic Accountant's Concluding Report (February 1, 2019).
StormTrap, LLC and Worldwide StormTrap, LLC V. David Charles Plummer	In the Circuit Court of the 12th Judicial Circuit, Will County, Illinois, Case No.: 2016 Ch 00991	Submit Calculation of David Charles Plummer's Expenses Charged to StormTrap Within Specific Categories (September 13, 2018). Submit updated calculation of David Charles Plummer's Expenses Charged to StormTrap Within Specific Categories (September 24, 2018).
Cendrowski Corporate Advisors, LLC v. James B. Finkl	Before the American Arbitration Association, Case No.: 01-18-0001-5303	Submit Expert Report on the Reasonableness of Claimant's Billings (September 19, 2018)
Bino Oommen, M.D. v. Glen Health and Home Management, Inc. et al	In the Circuit Court of Cook County, Illinois County Division, Law Division, Case No.: 2015L007699	Submit Expert Report on Lost Earnings Resulting from the Improper Termination of Bino Oommen, M.D. in July 2015 (October 12, 2018). Testify at deposition (November 8, 2018 and June 6, 2022). Submit supplementary expert reports (May 12, 2022 and June 6, 2022).
The Endeavor Companies, LLC v. VitalTech Consulting, Inc.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2018-L-005625	Submit Expert Report for Mediation Purposes Only on Plaintiff's Compensatory Damages as a Result of Defendant's Destruction of Plaintiff's Database (October 24, 2018).
Sears Home Appliance Showrooms, LLC and Sears Outlet Stores, LLC v. Charlotte Outlet Store, LLC, et al	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No. 2012 L 012357-cv-8478	Submit Affidavit (March 19, 2019).
Metromotion Productions, Inc and Daylight Studio, L.L.C., v. Good Light Studio, Inc., and Good Light Studio 2 LLC, James Galloway and Studio with a View, Inc., and Robert F. Stuart & Co., Inc. and 450 West 31 st Owners	In the Supreme Court of the State of New York, County of New York (Index No. 150804/2018	Submit Expert Report on Plaintiffs' Lost Profits and Extra Expenses Resulting from February 1, 2015 Flood (December 31, 2018). Testify at deposition (March 11, 2020). Testify at trial (February 23, 2024).
Ahmed Atar dba Jabri Restaurant vs. State Farm Fire and Casualty Company	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No.: 2016 CH 11407	Submit Affidavit (January 14, 2019).
Kathleen Sicher, individually and as the Executor and Trustee of the Estate of Lawrence Sicher, Michael Sicher and Zach Sicher, v. Robert Sternberg, Gerald Smoller, Scott Weinstein, and Kovitz, Schifrim, Nesbit, P.C.	In the Circuit Court of Cook County, County Department, Law Division, Case No.: 2017 L001669	Submit Expert Report on Federal and Illinois Estate Taxes That Could Be Avoided but For Defendants' Alleged Negligence (January 25, 2019). Testify at deposition (August 8, 2019). Issue supplemental expert report (October 1, 2019).
Thomas Tynan, individually and dba Karbiz v. Nation Motor Club, Inc., dba Nation Safe Drivers	In the United States District Court for the Northern District of Illinois Eastern Division, Case No. 1:17-cv-05196	Submit Expert Report on NSD's Lost Profits Resulting from Thomas Tynan's Breach of Contract (February 15, 2019), Testify at deposition (March 20, 2019).
In the Matter of Ingram Micro, Inc.	Jesse White, Secretary of State of the State of Illinois, SOS No. F 5903-883-4, File No. C-D1-18	Submit Expert Report Regarding Petitioner Ingram Micro, Inc.'s Reporting of a Reduction in Paid-in Capital Pursuant to Section 9.20 of the Business Corporation Act of 1983 and Other Aspects of Ingram Micro, Inc.'s June 20, 2018 Petition and Request for Administrative Hearing (May 13, 2019).

Mark Munizzi vs. UBS Financial Services, Inc.	Before the Arbitration Committee of Financial Industry Regulatory Authority Dispute Resolution, Inc. FINRA Arbitration No. 18-02179.	Submit Expert Report on Claimant's Lost Earnings Resulting from Improper Termination on April 19, 2018 (May 14, 2019).
Mark Pent vs. UBS Financial Services, Inc.	Before the Arbitration Committee of Financial Industry Regulatory Authority Dispute Resolution, Inc. FINRA Arbitration No. 18-02012.	Submit Expert Report on Claimant's Lost Earnings Resulting from Improper Termination on April 19, 2018 (June 25, 2019). Testify at arbitration (November 6, 2019).
Kurt Kaiser, Suzanne Kaiser, Plaintiffs, v. MB Real Estate Services, Inc., et al	In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2017 L 005900	Submit Rule 213(f)(3) Disclosure Responding to Plaintiffs' Rule 213(f)(3) Disclosure To Defendant MB Real Estate Services, Inc. (July 12, 2019). Testify at deposition (September 4, 2019).
Midwest Valve & Fitting Company v. City of Detroit	In the Circuit Court for the County of Wayne, Michigan, Case No. CZ	Submit Affidavit (July 29, 2019).
One Stop Shop Only, Inc., v. All American Midwest Insurance Brokers, Inc. and Penn-Star Insurance Company	In the Circuit Court of Cook County, Illinois, County Department – Law Division, Case No. 2017-L-012168	Submit Expert Report Determining the Loss of Business Income and Continuing Operating Expenses Arising from the September 7, 2017 Burglary and Theft at 249 East 115th Street, Chicago IL 60628 (July 19, 2019).
Norman Rose, as Independent Administrator of the Estate of Eric Holt, Deceased v. United States of America	In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 18-cv-02927	Submit Expert Report on the Decedent's Loss of Earning Capacity and Loss of Value of Household Services Reduced to Present Cash Value (August 12, 2019). Testify at deposition (October 7, 2019).
Advanced Bio Development, Inc. v. Pri-Pak, Inc.	American Arbitration Association, Case No. 01-18-0004-5899.	Submit Expert Report Rebutting the July 26, 2019 Expert Report of Ned S. Barnes, CPA (August 28, 2019). Testify at arbitration (September 26, 2019).
Element Construction LLC and 705-707 S. 5 th Street, LLC v. The Lunar Agency et al.	In the Court of Common Pleas of Pennsylvania; Philadelphia County - Civil Trial Division; December Term 2017; No. 261; Case ID: 171200261.	Submit Expert Report Reviewing and Analyzing Plaintiffs' \$2,776,123 Damages Claim (October 1, 2019). Testify at deposition (October 7, 2019).
Sarah Johnson, M.D., v. Alexian Brothers Specialty Group, et al.	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division Case No. 17 CH 15351.	Submit Expert Report On the Improper Calculation of Bonus; the Lost Compensation from Wrongful Termination; and the Loss of Benefits and Business Expense Reimbursements Under Employment Agreement (October 18, 2019). Testify at deposition (January 8, 2020).
UL LLC v. ManSeeManWant LLC	United States District Court for the Central District of California Case No.: 2:17-cv-08166; transferred to the United States District Court for the Central District of Illinois Case No: 3:2019-cv 03103.	Submit Expert Report Responding to Deborah S. Dickson's Accountant's Letter (November 13, 2019).
Casdan, Inc., dba Bella Bacinos v. Harold Rosen and Wolin & Rosen	Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.2018-L-004362.	Submit Expert Report On Plaintiff's Damages Caused by Defendants' Negligence (November 18, 2019). Testify at deposition (November 26, 2019). Submit supplemental expert report (February 24, 2022). Testify at deposition (March 28, 2022). Testify at trial (August 11, 2022).
Midwest Real Estate Investment Company, Atlantic Municipal Corporation and Wheeler Financial, Inc., v. Robert A. Palasz, CPA.	Circuit Court of Cook County, Illinois County Department, Law Division Case No. 16 L 12434.	Submit Response to Expert Report and Disclosure of Mark J. Hosfield (December 10, 2019). Testify at deposition (December 18, 2019).
Gary Stittgen, Charles Schnuda, Harry Maisel, Connie Dornan, Leslie Glazier, and Marguerite K. Dooley, on behalf of themselves and all other similarly situated individuals v. Midwest Realty Ventures, LLC D/B/A Prudential Rubloff, Home Services Of Illinois, LLC, Michael Pierson, Chris Eigel and Nancy Nagy.	Circuit Court of Cook County, Illinois County Department, Chancery Division Case No. 14 CH 1892.	Testify at deposition (December 23, 2019).
Lawrence Scott v. City of Chicago, Officer Vahl, Officer Barsch, Officer Gentile, et al.	In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 1:15-cv-07172	Submit Expert Report Responding to Phillip D. Sidlow's Report (January 27, 2020).
Christine Babnik v. The Village of Antioch	In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 1:18-cv-04490	Submit Expert Report on Officer Christine Babnik's Lost Wages and Diminished Pension (March 10, 2020). Testify at deposition (April 3, 2020).
International Precision Components Corporation v. Miller Cooper & Co. Ltd.	In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2018L010536	Submit Expert Opinions On Defendant's Deviations from the Standard of Care and Plaintiff's Resultant Damages (April 13, 2020).

Raenell T. Crenshaw, as Independent Administrator of the Estate of Rev. Floyd S. Crenshaw, Deceased, v. United States of America	In the United States District Court for the Central District of Illinois, Urbana Division Case No. 2:17-cv-2304	Submit Expert Report on Plaintiff's Loss of Pension, Loss of Foster Income, and Lost Value of Household Services, Reduced to Present Cash Value (June 22, 2020). Testify at deposition (June 30, 2020).
Joseph Y. Perlman v. Miriam S Kolodny, Basya R. Ely, John Doe 1-10, and Jane Doe 1-10	Supreme Court of the State of New York, Kings County, Index No. 1489/2018	Submit Affidavits (September 17, 2020 and October 31, 2020).
Troika Media Group, Inc., Troika-Mission Holdings, Inc., MissionCulture LLC, Mission-Media Holdings Limited, Mission-Media Ltd., and Mission Media USA Inc., v. Nicola Stephenson and James Stephenson	JAMS New York Arbitration, Reference No.: 1425029686	Submit Expert Report on Claimant's Damages (August 3, 2020). Submit a rebuttal of Daniel Tinkelman's August 3, 2020 Expert Report on Certain Accounting Matters (August 14, 2020). Testify at arbitration (October 7-8, 2020).
Central Carolina Hosiery, Inc. v. The Cincinnati Insurance Company, Defendant	In the United States District Court for the Middle District of North Carolina, Case No. 01:19-cv-1041	Submit Expert Report On Plaintiff's Lost Profits Resulting From Its Hurricane Florence Shutdown in September 2018 and Defendant's Denial of its Insurance Coverage Claim (October 12, 2020).
Estate of Harold E. Sippel v. Homestar Bank	In the Circuit Court of the Twenty-First Judicial Circuit Kankakee County, Illinois – in Probate, Case No. 16 P 131	Submit Expert Report Responding to and/or Rebutting the Opinions of Jerry Kinnan (November 18, 2020). Testify at trial (March 12 and March 19, 2021).
Douglas Friedrich and James R. Weill, v Willow Group Holdings, d/b/a Highline Fashion and Tamar Siedlecki	Superior Court of New Jersey, Law Division, Essex County, Docket number. L-5767-19	Submit Expert Report On Counter Plaintiffs' Lost Profits, Actual Costs, and Other Economic Damages Resulting from Counter Defendants' Breach of Contract and Lack of Good Faith and Fair Dealing (November 30, 2020). Testify at deposition (January 11, 2022).
Zubair Kazi, and KFC of Pueblo, Inc. v. KFC US, LLC.	In the United States District Court for District of Colorado, Case No. 1:19-cv-03300-RBJ	Submit Expert Report Rebutting Jeffrey B. Opp's Opinions On Franchisee's Alleged Lost Operating Income (December 24, 2020). Testify at deposition (February 4, 2021). Submit updated economic damages calculations (June 24-30, 2021). Testify at trial (June 30 - July 1, 2021).
Ash Janssen, Plaintiff, v. Michael Reschke and Bobb/AAR, Defendants	In the United States District Court, Northern District of Illinois Eastern Division, Case No. 17-cv-08625	Submit Expert Report On BRI Holding, LLC's Inadequate Capital on January 12, 2015 And Related Matters (January 15, 2020). Submit Responsive Expert Report Responding to the January 15, 2015 Expert Report of Kenneth J. Malek (February 26, 2021). Testify at deposition (March 10, 2021).
Ali A. Mithani and Golden Jubilee, Inc. (dba Subway) v. Natividad Almazan and Aurelio H. Almazan, Jr.	In the Circuit Court of Cook County, Illinois, County Department Law Division, Case No. 2017 L 008220	Submit Preliminary Expert Report Responding to the Rule 213(f)(3) Disclosures Of Murad Fazal and Tom Traina (January 19, 2021). Testify at deposition (January 26, 2021).
Laborers' Pension Fund, and Laborers' Welfare Fund of the Health and Welfare Department of the Construction and General Laborers' District Council of Chicago and Vicinity et al v. Murphy Paving and Sealcoating and Michael Murphy	In the United States District Court for the Northern District of Eastern Illinois, Case No. 16 L cv 8043	Submit Preliminary Expert Report On Plaintiffs' Claims of Allegedly Unpaid Union Dues and Liquidated Damages (January 13, 2021).
Michael H. Moirano and Moirano Gorman Kenny, LLC v. Nisen & Elliott, LLC, et al.	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No. 2016 CH 13179.	Submit Expert Report Calculating The Amounts Due Michael H. Moirano Upon His Withdrawal From Nisen & Elliott, LLC. (January 22, 2021). Testify at deposition (March 18, 2021).
USPO Miami, LLC v. Zarco, Einhorn, Salkowski & Brito.	In the Circuit Court of the 11 th Judicial Circuit In and For Miami-Dade County, Florida, Case No. 2019-013121 CA 01.	Submit Declaration (January 26, 2021). Submit Supplemental Declaration (January 28, 2021).
Birch Hill Real Estate, LLC et al v. Kevin Breslin, William G. Burris, Jr., William G. Burris III, Vincent Tufariello, Mary Theresa Khawly, Elia Zois and MidCap Financial Services, LLC.	In the Circuit Court for Outagamie County, State of Wisconsin Case No. 2018 CV 001190	Submit Preliminary Expert Report on Defendants' Breach of the Master Facilities Lease, Resultant Economic Damages, and Related Matters (February 1, 2021). Submit Supplemental Expert Report (July 8, 2021). Submit Affidavit (July 8, 2021). Submit Affidavit (July 30, 2021). Testify at trial (September 21, 2021).

Nicholas Vichio v. US Foods, Inc.	In the United States District Court for the Northern District of Illinois Eastern Division, Case No. 18-cv-603	Submit Expert Report On the Lost Earnings of Nicholas Vichio As a Result of His Improper Termination (February 1, 2021). Testify at deposition (May 13, 2021). Submit updated calculations based on new documents (April 4, 2024).
Peter N. Metrou, as Chapter 7 Trustee of the Bankruptcy Estate of Kirk P. Mauriello v. Cami Kaczor-Mauriello, Stephen R. Chura, David Kaczor and Old Plank Trail Community Bank, N.A.	In the United States Bankruptcy Court, Northern District of Illinois Eastern Division, Chapter 7, Bankruptcy No. 16-34329, Adversary No. 18-00290	Submit Expert Report On The Debtor's Financial Solvency At June 27, 2013 (February 19, 2021). Testify at trial (July 28, 2021).
Pioneer General Contractors, Inc., et al, v. 20 Fulton Street East Limited Dividend Housing Association Limited Partnership, et al.	In the Circuit Court for the County of Kent, State of Michigan, Case No.: 18-11072	Submit Expert Report Regarding Counter-Plaintiffs' Economic Damages (November 21, 2020). Submit supplemental Expert Report Regarding Counter-Plaintiffs' Economic Damages (March 8, 2021). Testify at deposition (March 29, 2021). Submit supplemental expert report (June 8, 2021). Testify at trial (May 20, 2024).
Byrider Franchising, LLC v. JDB Utah, LLC, et al.	In the Judicial Arbitration and Mediation Services, Case No.: JAMS-1345001472	Submit Expert Report On Counter-Claimant's Economic Damages (March 29, 2021, Revised April 19, 2021); Submit Rebuttal of the Economic Damages Report of Claimant/Counter-Respondent's Expert (April 19, 2021). Testify at deposition (April 30, 2021).
Hudalla Associates, Inc. v. Bear Archery, Inc. and Steve Lemaster	In the ADR Systems of America, LLC Commercial Arbitration, ADR File No.: 48969CAJH	Submit Rebuttal Expert Report (April 23, 2021).
In Regarding The Estate of Virginia M. Lucania, Deceased, Bruce Lucania v. Joseph Lucania	In the Circuit Court of the 16 th Judicial District, Kane County, Illinois, Case No.: 18-L-000264	Submit Gould & Pakter Associates, LLC's Court-Ordered Accounting for Decedent Virginia M. Lucania's Financial Transactions From January 1, 2011 To Present (April 23, 2021).
Bondar Insurance Group, inc. v. Starr Surplus Lines Insurance, Company and Engle Martin & Associates, LLC	In the United States District Court For the Northern District of Illinois, Eastern Division, Case No.: 19-cv-03188	Submit Expert Report on Plaintiff's Economic Damages (May 6, 2021). Testify at deposition (October 18, 2021).
Philip D. Thompson v. Bino Oommen, M.D.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 20 L 152	Submit Expert Report Responding to the Opinions of Colleen M. Kamin (May 28, 2021). Testify at deposition (June 15, 2021).
David Feldstein vs. Flack Management Holding Company, Flack Steel, LLC, and Jeremy Flack	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 2019 CH05222	Submit Affidavit (May 28, 2021). Submit Expert Report on Amounts owing to David Feldstein (June 7, 2024). Submit Rebuttal Expert Report of Ashish Bagree (July 18, 2024). Testify at deposition (October 7, 2024).
Annex Wealth Management, LLC v. Victor Reckmeyer and Reckmeyer Law, LLC	In Waukesha County, Wisconsin, Case No.: 2020CV000276	Submit Expert Report: Defendants' Response to Plaintiff's January 6, 2021 Economic Damages Calculation (June 2, 2021).
4Front Advisors, LLC v. Greenhouse Group, LLC	In the American Arbitration Association, Commercial Arbitration, AAA Case No.: 01-19-0004-1387	Submit Rebuttal Expert Report (June 14, 2021). Testify at deposition (June 23, 2021). Testify at arbitration (August 19, 2021). Submit affidavit calculating economic damages based on arbitral panel's award (November 11, 2021).
Gaging Solutions & Services and Production Services Management, Inc. v. Jose Galindo, et al.	In the Washtenaw County Circuit Court, State of Michigan, Case No.: 20-000242-CB	Submit Preliminary Expert Statement (June 22, 2021); Submit Preliminary Expert Report Regarding Plaintiffs' Economic Damages (July 26, 2021). Submit Revised Preliminary Expert Report (December 7, 2021). Submit Supplemental Preliminary Expert Report Regarding Defendants' Unjust Enrichment (December 30, 2021).
Elizabeth Eakin et al. v Jack Tilka, d/b/a Jack's Wholesale Windows, et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.: 18 L 1879	Submit Affidavit (July 13, 2021).
U.S. Bank, et al. v. Krystyna Leszczynska, et al.	In The Circuit Court Of Cook County, Illinois County Department, Chancery Division, Case No.: 2013 CH 13110	Submit Affidavit (August 24, 2021).

Dana Wesolek v. Lauren Wesolek & Bryan J. Wesolek	In the United States District Court for the Middle District of Florida, Fort Myers Division, Case No. 2:19-cv-463-JES-MRM	Submit Expert Report On Bryan J. Wesolek's Taking Of The Net Proceeds of Wesolek Properties LLC's Sale of the Lee Street Building During the Year Ended December 31, 2018 (August 26, 2021).
Justin Murphy v. Vanguard Marketing Corp.	In Arbitration before the Financial Industry Regulatory Authority Dispute Resolution	Submit Expert Report On Claimant's Lost Earnings Resulting From Defamation, Workers' Compensation Retaliation, and Improper Termination On July 16, 2019 (September 1, 2021). Testify at arbitration (September 24, 2021).
Maria Luz Zucchella v. Olympusat, Inc.	In the United States District Court Central District of California, Case No. CV 19-7335 DSF (PLAx)	Submit Expert Report On Olympusat's Economic Damages (September 6, 2021). Submit Expert Report Responding to the Reports of David T. Fractor and Kathryn Arnold Dated September 6, 2021 (September 20, 2021). Submit Revised Expert Report On Olympusat's Economic Damages (September 29, 2021). Testify at deposition (September 30, 2021).
Lee Hunt, as personal representative of the wrongful death estate of SallyAnn Ulibarri, et al v The Siegel Group Nevada, Inc. et al	State Of New Mexico, County Of Santa Fe, First Judicial District Court, Cause No.: D-101-Cv-2019-03201	Submit Affidavit (September 11, 2021).
Touchwerx, Inc., Anthony Uhrick, and Marc Drenning v. Edward L. Gatt and Dynics, Inc.	In the Circuit Court for the County of Washtenaw, Case No. 18-914	Submit Preliminary Expert Report (October 15, 2021) and Michael D. Pakter's Supplemental Preliminary Expert Report (March 1, 2022).
Jeffrey Kropp v. National Association of Exclusive Buyer Agents, NAEBA Referral Service, Inc., and Richard Harty	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2017 CH 10576	Submit Expert Report On Plaintiff's Damages (October 22, 2021) and Testify at deposition (October 27, 2021).
In re: Horizon Group Management, LLC, Debtor, Andrew J. Maxwell, Trustee For The Estate of Horizon Group Management, LLC, vs. Daniel Michael et al.	In the United States Bankruptcy Court Northern District of Illinois County of Cook, State of Illinois, Case No. 14-41230 – Chapter 7	Submit Expert Report On The Debtor's Solvency and Related Matters (October 31, 2021, with errata August 25, 2022). Testify at deposition (January 14, 2022).
Greyhunt Holdings LLC and David M. Hunt v. Busey Bank as successor First Community Financial Bank	In the Circuit Court of Cook County, Illinois, Case No. 17 L 60988	Submit Expert Report On Counter Plaintiffs Economic Damages Resulting from Counter Defendant's Breach of Contract and Lack of Good Faith and Fair Dealing (July 28, 2020). Testify at deposition (January 11, 2021). Testify at trial (October 12, 2021).
McAllister Property, LLC v. Fidelity National Title Company	In the Circuit Court of Cook County, Illinois County Department, Law Division Case No. 2018 L 012212	Submit Expert Report Responding to Michael LoGiudice's Report Containing Subject Matter, Conclusions, Opinions with Bases Therefore, and Qualifications (November 29, 2021). Testify at deposition (December 17, 2021).
F. Ned Dikmen and Chicago Title Land Trust Company, Plaintiffs, v. Peoples Gas Light and Coke Company	In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2017 L 010518	Submit Expert Report Responding to the Supplemental Expert Report of William A. Polash (December 10, 2021).
Laura E. Rice, as Special Representative of the Estate of Margaret L. Rice, Deceased, vs. Marathon Petroleum Corporation and Manoj Valiathara	In the Circuit Court of Cook County, Illinois County Department, Law Division Case No. 18 L 000783	Submit Expert Report on the Financial Condition of Marathon Petroleum Corporation and Related Matters (December 10, 2021). Testify at deposition (December 29, 2021). Submit updated expert reports (December 29, 2021, January 7, 2022, and June 13, 2022).
Anna K. Nupson v. Schnader Harrison Segal & Lewis LLP, et al.	In the United States District Court For The Eastern District of Pennsylvania, Case No. 2:18-cv-02505-NIQA,	Submit Expert Report On Anna K. Nupson's Economic Damages Assuming Defendants' Liability (December 13, 2021). Submit declaration (March 8, 2022).
Courtney Loos v. The County of Perry, Illinois, et al.	In the United States District Court For The Southern District of Illinois, Case No. 3:20-cv-01107-MAB.	Submit Expert Report On Courtney Loos' Lost Wages, Vacation Pay, and IMRF Pension Benefits (December 15, 2021). Submit updated expert report (April 25, 2022).
Noble Desktop NYC, LLC and Mourad Kattan v. American Graphics Institute, LLC., et al.	In the American Arbitration Association, Case No. 01-21-002-2457	Submit Expert Report On Claimant's Lost Profits As A Result of Respondents' Breach of Contract and Related Matters (December 20, 2021). Testify at deposition (January 4, 2022). Testify at arbitration (February 24, 2022).
Jose Garcia v. Village of Lake Delton, et al.	In the United States District Court for the Western District of Wisconsin Case No. 20 CV 988	Submit Expert Report On Plaintiff Garcia's Damages Resulting From Wrongful Arrest and Unlawful Detention (December 31, 2021). Testify at deposition (January 21, 2022).

Paul Weiss, Kathryn D. Carroll, Keith Toriani and Arthur Kramer, v. Kevin M. Luthringshausen, Zydeco Asset Partners, LLC, et al.	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Case No. 2020CH07054	Submit Expert Report On Plaintiff's Damages and Defendants' Lack of an Accounting (January 10, 2022). Testify at deposition (February 15, February 17, and May 18, 2022).
Atlantic Recording Corporation, et al. v. Spinrilla, LLC and Jeffery Dylan Copeland	In the United States District Court of Georgia Atlanta Division, Civil Action No. 1:17-CV-00431-AT.	Submit Expert Report In Response to the Expert Report Of Justin Lewis Dated December 13, 2021 (January 12, 2022). Testify at deposition (February 10, 2022).
Lytiesia Little and Reginald Little, v. City of Chicago and Gloria Tirado	In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2018L010146	Submit Expert Report Responding to the Methodology, Conclusions and Opinions of Stan V. Smith (January 20, 2022).
Rosendo Gonzalez, Chapter 7 Bankruptcy Trustee; Nicholas La Roche, Plaintiff, v. American Skating Entertainment Centers, LLC, et al.	In the Superior Court of the State of California County of Los Angeles	Submit Expert Report On Nicholas La Roche's Lost Earnings As a Result of His Allegedly Wrongful Termination (January 25, 2022). Submit revised expert report (August 15, 2022). Submit revised expert report (November 21, 2023).
Natasha Faison-Williams, v. The United States of America	In the United States District Court Southern District of New York, Case No. 1:20-cv-08329-GHW	Submit Expert Report On Lost Lifetime Earnings Capacity, Related Benefits, and Household Services (February 7, 2022). Testify at deposition (May 24, 2022)
Averie Steele v. Thames America Trading Co., Ltd. et al.	In the Superior Court of the State of California County of Alameda, Case No. RG19039619	Submit Expert Report On Averie Steele's Lost Wages as a Result of Her Allegedly Wrongful Termination (February 8, 2022).
David B. Kahn & Associates, Ltd. et al. v. Harold Ramis Enterprises, Inc. et al.	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No. 2016 L 002747	Submit Expert Report On Amount Due and Owing To David B. Kahn and Associates, Ltd. (February 11, 2022); Submit Expert Report Responding to the February 3, 2022 James R. Perry Expert Report (April 20, 2022); Testify at deposition (May 17, 2022). Submit updated Expert Report Responding to the February 3, 2022 James R. Perry Expert Report (May 31, 2022).
Thomas Jester v. Chapin Davis, Stephanie Elliott, and Thomas Brubaker	FINRA Office of Dispute Resolution, Case No. 20-02297	Submit Expert Report On Respondent/Counter-Claimants Economic Damages (January 3, 2022).
Furniture Partners Inc., v. Slumberland, Inc., and Slumberland Franchising Inc.	In the American Arbitration Association	Submit Expert Report On Claimant's Damages (February 15, 2022). Issue affidavit (April 14, 2022).
Therapies 4 Kids, Inc., v. Victoria Sobrino-Sanchez, Palm Beach Autism Specialists, LLC, Connecting the Puzzle, LLC, Maria Santoro, et al.	In the Circuit Court of the 17 th Judicial Circuit in and for Broward County, Florida, Case No. CACE-20-007355	Submit Expert Report On Plaintiff's Damages And Related Matters (February 18, 2022). Submit Supplementary Schedules (May 5, 2023). Testify at trial (June 28, 2023). Prepare prejudgment interest calculations for Court (September 11, 2023).
The EquiTrade Group, Inc. and Jaime Angulo v. John D. Beam, Margaret M. Hunn and, Rozovics Group, LLP	In the Circuit Court of Cook County Illinois, County Department, Law Division, Case No. 19 L 2342	Submit Expert Report On Defendant Certified Public Accountants' Breach of Duty of Care, Indicia of Defendant Beam's Breach of Fiduciary Duty, Issues Regarding Causation, Determination of Damages, and Related Matters (February 14, 2022). Submit Declaration (March 8, 2022). Testify at deposition (March 24, 2022).
Stats LLC v. Helen Sun, Ph. D	Before the American Arbitration Association Case No. 01-20-0014-6637	Submit Expert Report On Claimant's Lost Earnings Resulting From Improper Termination (August 27, 2021). Testify at deposition (February 28, 2022). Testify at arbitration (April 20-21, 2022).
Women's Healthcare Of Beverly, Ltd. vs. Steven Ambrose, M.D.	In The Circuit Court Of Cook County, Illinois County Department, Law Division, Case No. 2015 L 007356	Testify at deposition (March 2, March 10, May 9, and July 7, 2022).
Timothy R. Schwingle and Bonnie D. Schwingle, v. The United States of America	United States District Court for the Western District of New York, Case No. 20-CV-6766	Submit Expert Report On Timothy R. Schwingle's Lost Earnings, Past and Future Medical Costs, Value of Household Services, and Related Matters (March 14, 2022).
Nomad Global Communications Solutions, Inc. v. Hoseline, Inc.	In the Montana Eleventh Judicial District Court, Flathead County, Case No. DV-15-2020-0000674-DK	Submit Expert Report Responding to the Damages Opinions Contained in Plaintiff's Opinions (March 21, 2022).

Anil Bhandari vs. UBS Financial Services, Inc.	Before the Arbitration Committee of Financial Industry Regulatory Authority Dispute Resolution, Inc., FINRA Arbitration No. 18-02371.	Testify at arbitration on Claimant's Lost Compensatory Damages Resulting from Improper Termination (April 22, 2022).
Shannon M. Blick v Ann Arbor Public School District, et al.	In the United States District Court for the Eastern District of Michigan, Case No. 2:19-cv-12137	Submit Expert Report on Shannon M. Blick's Economic Damages – Lost Salary, Benefits and Pension (April 15, 2022).
Faizan Ghani and Aitezaz H. Syed, Plaintiffs, v. Zubair Khawaja, Nusrat Chaudhry (a/k/a Nusrat Choudhri), Michael Yashar, and Yakub Chaus	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No. 2018 L 010135	Submit Expert Report Estimating the Unpaid Liabilities of Cicero Gas & Food, Inc. as of September 2013 And Other Damages (June 27, 2022). Testify at deposition (July 27, 2022). Submit Affidavit (March 14, 2023). Testify at trial (March 23, 2023).
Reata Restaurants Management Co., LLC v, Caravan of Dreams, LLC and Sundance Square Management, LLC	In the American Arbitration Association, Case No. 01-21-0004-8798	Submit Expert Report In Response to Claimant's Initial and Expert Disclosures Alleging Economic Damages (June 30, 2022). Submit Expert Report In Response to Claimant's Supplemental Disclosures Alleging Economic Damages (March 28, 2023). Testify at deposition (March 30, 2023). Testify at arbitration (August 16, 2023).
Brightstar Corp. v. Arthur J. Gallagher & Co., and Arthur J. Gallagher Risk Management Services, Inc.	In the Circuit Court for the 11 th Judicial Circuit in and for Miami-Dad County, Florida, Case No. 2021-001340-CA-01	Submit Expert Report Responding to Ray Sims' Expert Reports (July 1, 2022).
JBrick, LLC v. Chazak Kinder, Inc., Chazak Distribution, Inc., et al	In the United States District Court for the Eastern District of New York, Case No. 1:21-cv-02883-DG-RLM	Submit Expert Report on Damages (July 1, 2022). Testify at deposition (August 5, 2022). Submit Supplemental Expert Report on Damages (August 10, 2022).
OldSmith Group, LLC., and Hidden Valley Homes, LLC, v. Mosby Cool Springs, LLC.	In the Chancery Court for Williamson County, Tennessee, Case No.: 48550M	Submit Expert Report (July 7, 2022). Testify at trial (July 13, 2022). Submit declaration regarding amount of appeal bond (April 5, 2023).
Wood Enterprises, Inc. and Gregory Jenkins v. BrookWeiner L.L.C.	In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No.: 19 L 6590	Submit Expert Report On Defendant's Breach of Duty of Care, Damages Determination, and Related Matters (July 19, 2022).
Matthew Macormic, Eric Howard, and Joyce Fryer-Kayffman, individually, and on behalf of other similarly situated, vs. Vi-Jon, LLC	In the United States District Court for the Eastern District of Missouri, Case No.: 4:20-CV-01267-HEA	Submit Declaration (August 1, 2022). Testify at deposition (September 1, 2022). Submit Supplemental Declaration (November 18, 2022).
ANCO Steel Company, Inc., v. Intermetal Rebar, LLC	In the United States District Court, Northern District of Indiana, Hammond Division, Case No. 2:21-cv-00285-TLSJEM	Submit Expert Report Rebutting the Expert Report of Michael LoGiudice (August 16, 2022). Testify at deposition (September 13, 2022).
ZK Capital, Inc., v. Imran Khan, Mohamed ElSeidy, Mohamed Fouda, and Raul Jordan; Mohamed ElSeidy, Third-Party Plaintiff v. Mohamed ElKasstawi, Third-Party Defendant; and Imran Khan, Third-Party Plaintiff v. Mohamed ElKasstawi, Third-Party Defendant	In the Circuit Court of Cook County, Illinois, Case No.: 19 L 10468	Submit (1) Expert Report On Mohamed ElSeidy's Economic Damages Assuming ElKasstawi's Liability and (2) Expert Report On Imran Khan's Economic Damages Assuming ElKasstawi's Liability (August 31, 2022). Submit supplemental material (September 20, 2022). Testify at deposition (September 22, 2022).
Mohamed Elseidy v. Mohamed Elkasstawi	In the United States District Court for the Northern District of Illinois, Eastern Division, Case 1:23-cv-15554	Submit Expert Report On Elseidy's Economic Damages Assuming Elkasstawi's Liability (August 29, 2025). Testify at deposition (October 7, 2025).
Imran Khan v. Mohamed ElKasstawi,	In the United States District Court for the Northern District of Illinois, Eastern Division, Case 1:23-cv-03281	Submit Expert Report On Khan's Economic Damages Assuming Elkasstawi's Liability (August 29, 2025). Testify at deposition (October 7, 2025).
Our Pet Project, LLC v. International Paper Company	United States District Court for the Northern District of Illinois, Eastern Division, Case No.: 22 cv 1209	Submit Expert Report on Our Pet Project, LLC's Damages (October 10, 2022).

John Jansen and DT&C Global Management, LLC v. Matt Paul, Mary Paul, and Crown Cars and Limousines, Inc.	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division No.: 20 CH 05468	Testify at deposition (October 28, 2022). Testify at Voir Dire hearing (December 19, 2022). Testify at trial (August 20, 2025).
Roseanna Basil v. Daniel S. Johnson and Village of Elk Grove Village	In the Circuit Court of Cook County, Illinois, County Department, Law Division No.: 2022L002203	Submit Expert Report on Plaintiff's Damages (November 7, 2022). Testify at deposition (October 27, 2025).
Key Realty, Ltd. v. Michael Hall, Red 1 Realty, et al.	In the Court of Common Pleas for Lucas County, Ohio, Case No.: CI-2019-01132	Submit Expert Report on Key Realty, Ltd.'s Damages (November 7, 2022). Testify at deposition (January 10, 2023). Testify at Daubert Hearing (February 6, 2023). Testify at trial (February 15, 2023).
OTR Transportation, Inc., v. Data Interfuse, LLC and John Lovegrove; Data Interfuse, LLC, v. OTR Transportation, Inc. and Jonathan Braun	In the United States District, Northern District of Illinois, Eastern Division Case No. 1:21-cv-3415	Submit Expert Report On Counter-Plaintiff's Damages and Related Matters (December 1, 2022). Submit Expert Report Responding to Expert Report of James T. Schmid (December 16, 2022).
Strike X, LLC. v. The Village at Gulfstream Park, LLC.	In the Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida, Case No.: 21-016240	Submit Expert Report On Plaintiff's Damages Arising from Landlord's Repudiation of Its Lease (January 17, 2023).
Peter Ceko, v. Marex North America, LLC.	In the America Arbitration Association Chicago, Illinois	Submit Expert Report On Amount Owing To Claimant and Related Matters (February 21, 2023). Submit Rebuttal Expert Report (March 14, 2023). Submit Supplementary Damages Schedules (March 24, 2023). Testify at deposition (March 27, 2023). Testify at arbitration (May 10, 2023).
Packaging Corporation of America, Inc. v Patrick Croner and Welch Packaging Group, Inc.	In the United States District Court for the Northern District of Illinois, Case No. 19 C 3286	Submit a Rebuttal of the Expert Report of Gerald L. Richardson (February 28, 2023).
Access Living of Metropolitan Chicago, Inc., v. City of Chicago	In the United States District Court for the Northern District of Illinois, Eastern Division. Case No. 1:18-cv-03399	Submit an expert report rebutting the Expert Report of Judith Heumann (March 3, 2023). Submit an expert report rebutting the Expert Report of Erin Kemple (May 24, 2023). Testify at deposition (June 5, 2023).
Kristina Loughlin, individually, and on behalf of other similarly situated, vs. Vi-Jon, LLC	In the United States District Court for the Eastern District of Massachusetts, Case No.: 1:20-CV-11555-MLW	Submit Declaration (April 27, 2023). Testify at deposition (May 30, 2023). Submit Supplemental Declaration (June 30, 2022).
Boise Mobile Equipment, Inc., v. Mazak Optonics Corporation and Gladwin Machinery and Supply Company	In the United States District Court for the District of Idaho, Case No. 1:21-cv-00200-REB	Submit an expert report rebutting Eric Knowles (June 8, 2023).
18 Rabbits, Inc., v. Hearthside Food Solutions, LLC.	In the Circuit Court for the 18th Judicial Circuit DuPage County, Illinois, Case No. 2019L000042	Submit Expert Report on Plaintiff's Damages (June 16, 2023). Testify at deposition (August 9, 2023). Submit revised economic damages schedules (November 7, 2023). Testify at trial (November 16, 2023).
TCR Holdings, LLC and AIM Brands, LLC. v. Axxcess Capital Partners, LLC., et. al.	In the Circuit Court of Benton County, Arkansas Civil Division, Case No. 04-cv-22-1411	Submit Expert Report Responding to Plaintiff's Retained Expert Disclosures (June 23, 2023). Testify at deposition (July 26, 2023). Testify at trial (August 31, 2023 - September 2, 2023).
Thomas J. Colander v. Magneco/Metrel, Inc.,	In the Circuit Court of Eighteenth Judicial Circuit DuPage County, Illinois, Case No. 2021 L 000509	Submit Expert Report Regarding Thomas J. Colander's Alleged Asset Misappropriation And Related Matters (June 30, 2023).
Spartan Chemical Company, Inc. v. Tufco Technologies, Inc.	In the Circuit Court of Common Pleas, Lucas County, Ohio Case No. G-4801-CI-0202201588-000	Submit Expert Report on Spartan Chemical Company, Inc.'s Damages (June 30, 2023).
PACE Equity, LLC v. Campbell 215, LLC and Brandon Rader	In the Circuit Court for Milwaukee County, Wisconsin, Case No. 2022-CV-006365	Submit Expert Report On Damages (July 14, 2023). Testify at deposition (September 28, 2023).

Burger Guys of Dania Point, LLC, Oil Can Man, Inc., and Burger Guys of Sunny Isles, LLC v. BurgerFi International, LLC, BurgerFi International, Inc., and BF Dania Beach, LLC	In the Circuit Court of the 15th Judicial Circuit in and for Palm Beach, County, Florida, Case No. 50-2021-CA-006501-XXXX-MB	Submit Expert Report On Plaintiffs' Economic Damages (July 17, 2023). Submit supplemental schedules (October 4, 2023). Submit supplemental schedules (December 1, 2023).
Elmer Herbert v Silver Eagle Investments	In the State of Wisconsin Circuit Court, Crawford County Case No. 202CV000059	Submit Expert Report On Plaintiff's Lost Wages (August 15, 2023).
Beneficial Owner of Unit in Crystal Point Condominium Building No. 2, v. Crystal Point Condominium Association Building No. 2 Association, et al.	In the Circuit Court of the Nineteenth Judicial District, Lake County, Waukegan, Illinois, Case No. 21 CH 336	Submit Expert Report On Indicia Of Defendants' Financial Improprieties And Related Matters (August 21, 2023).
131 Broadway Escondido I, LLC, et al. v. Custom Communications, Inc.	In the Circuit Court of Cook County, Illinois, County Department, Law Division (Commercial Calendar Section) Case No2022L004587	Submit Expert Report On Unpaid Rent And Related Charges Owing By Defendants Under The Lease Agreement (September 15, 2023). Submit Revised Expert Report On Unpaid Rent And Related Charges Owing By Defendants Under The Lease Agreement (March 25, 2024 And March 31, 2024).
William Alexander Malarkey v. Tyndale House Publishers, Inc.	In the Circuit Court of the Eighteenth Judicial Circuit, DuPage County, Illinois, Case No. 2018 L 0388	Submit Expert Report On The Financial Statements Of Tyndale House Publishers, Inc. And Related Matters (September 18, 2023).
Ardisam, Inc., v. Spreetail, LLC	In the United States District Court Western District of Wisconsin, Court File No. 3:23-cv-00101-slc	Submit Expert Report On Spreetail's Lost Profits (October 9, 2023).
Jameika D. Burns v. Harvard Protection Service LLC	In the United States District Court for the Northern District of Illinois Eastern Division, Case No. 1:22-cv-02241	Submit Expert Report On Jameika Burns' Lost Wages And Benefits (October 31, 2023).
Allan K. Brown v. M.B.M. Assoc. Inc., Mel Zwirn, and Mary Zwirn	In the Circuit Court for Cook County, Illinois, Case No. 2019-L-003361.	Submit Expert Report On Allan Brown's Compensation Due And Owing (November 1, 2023). Testify At Deposition (December 6, 2023).
Suisse Bancorp, Inc. v. Kathleen T. Zellner and Kathleen T. Zellner & Associates, P.C.	In the Circuit Court of the Eighteenth Judicial Circuit DuPage County, Illinois, Case No. 21 L 001327.	Submit Expert Report On Interest Due And Payable To Suisse Bancorp, Inc. (November 15, 2023). Testify At Deposition (January 3, 2024). Testify At Trial (February 18, 2025).
Dimitrios Lekkos v. Peter Skiouris and Jason Skiouris	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2020 CH 03400	Submit Expert Report On Owner's Equity And Related Matters (November 29, 2023).
Dr. Pamela Kibbons v. Taft School District 90 and School Board President	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No.1:19-cv-01468	Submit An Expert Report Rebutting Stan Smith's Expert Report Dated September 25, 2023 (December 15, 2023). Submit Supplemental Expert Letter (February 17, 2024).
Eric Ben David, individually and as Administrator of the Estate Of Yaakov Ben David, and Sarah Ben David, individually vs. Iowa State University Of Science And Technology, The State Of Iowa, et al.	In The Iowa District Court in and for Story County, Case No.: LACV052940	Submit Expert Report On Yaakov Ben David's Lifetime Lost Earnings And Employee Benefits, Net Of Personal Consumption (February 8, 2022). Submit Responsive Expert Report (February 23, 2024).
The Bostwick-Braun Company, Inc., v. Andrew Beckstein and Karen Beckstein.	Before the American Arbitration Association, Case No. AAA No. 01-23-0002-8818	Submit Expert Report On Economic Damages Resulting From Violations Of The Stock Purchase Agreement (February 15, 2024.) Submit Revised Expert Report (April 8, 2024). Testify At Arbitration (August 1, 2024)
Paquette & Company, Ltd., v. Matthew Glowacki and Bryant & Davalle, P.C.	In the Circuit Court of Cook County, Illinois, Municipal Department – Third District Case No. 19 M3 3653	Submit Expert Report, A Rebuttal Of Mitchell Cohen's Expert Report Dated August 22, 2023 (March 1, 2024). Testify At Deposition (June 4, 2024).
Napleton Autowerks Crystal Lake Inc., v. Spiff Contracting, LLC, J&D Painting LLC and Cube Smart Self Storage of Crystal Lake	In the Circuit Court for the Nineteenth Judicial Circuit Lake County, Illinois, Case No. 21 L 00000885	Submit Expert Report, Including A Rebuttal Of Allen Jacque's July 21, 2023 Expert Report (March 22, 2024).

Neverland Events & Artist Management Corp., and Anthony DiFiore, v. Jeren Merrell, Anthony Taylor, and Dan Polyak	In the Circuit Court of Cook County, Illinois County Law Department, Law Division, Case No. 19 L 010856	Submit Expert Report In Response To The Report Of Henry J. Kahrs Dated January 31, 2024 (April 5, 2024). Testify at deposition (May 6, 2024). Submit Expert Report On Economic Damages (June 5, 2025).
Dennis J. Donoghue and Mark Rubenstein v. John Rosatti and The John Rosatti Family Trust, and BurgerFi International, Inc.	In the United States District Court, Southern District of New York, Case No. 23-CV-6400	Submit Expert Report On The Implied Per Share Price Of Rosatti's Shares When Received (May 20, 2024). Testify at deposition (July 10, 2024).
James Bohr, Brian Pugliese, Bohr Insurance Agency Inc. and, Brian Pugliese Insurance Agency Inc., v. Farmers Group Inc., et al	In the Circuit Court for the 18th Judicial Circuit District DuPage County, Illinois, Case No. 2020 L 000578	Submit Expert Report On Plaintiffs' Lost Profits, Lost Contract Value, And Related Damages (May 31, 2024). Submit revised expert report (June 20, 2024). Testify at deposition (June 24, 2024). Submit Declaration (February 22, 2025). Testify at trial (March 5, 2025).
John Tompkins v Amy Itoku	In the Circuit Court for the Eighteenth Judicial District DuPage County, Wheaton, Illinois, Case No.: 2017 D 1175	Submit Affidavit On Deferred Compensation In An Individual's Form W-2 (June 3, 2024).
DDLI Logistics LLC d.b.a. American Rail Center Logistics v. Metalsa S.A. de C.V. and Metalsa Structural Products Inc.	In the United States District Court for the Eastern District of Michigan, Southern Division, Case No. 20-11872	Submit Expert Report On Plaintiff's Lost Profits (June 14, 2024).
Power Buying Dealers USA, Inc. Plaintiff v. JUUL Labs, Inc. and HS Wholesale, Limited Defendants.	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No. 1:21-cv-3154	Submit Expert Report on Power Buying Dealers USA, Inc.'s Economic Damages (June 14, 2024).
JUUL Labs, Inc. v. Power Buying Dealers USA, Inc.	In the Circuit Court of the Eighteenth Judicial Circuit DuPage County, Illinois	Testify at deposition (November 7, 2025)
C&C Resources, Inc., and Carl Dissette v. Jimmy John's Franchise, LLC.	Before the American Arbitration Association Case No. 01-21-0016-1707	Submit Expert Report On Claimant's Economic Damages (July 12, 2024). Submit Amended Expert Report On Claimant's Economic Damages Following The Issue Of The Panel's Interim Award (March 25, 2025). Testify at arbitration (April 15, 2025).
United States of America, v. Kevin Breslin and KBWB Operations, LLC	In the United States District Court for the Western District of Wisconsin, Case No. 23 CR 010 WMC.	Submit Expert Report On Defendants' Diversion Of Funds And Related Matters (July 22, 2024). Submit Amended Expert Report (September 11, 2024).
Showalter Roofing Services Inc. v. Jack McClernon and Jack's Home Restoration LLC	In the Circuit Court for the Twelfth Judicial Circuit Will County, Illinois, Case No. 2022LA000446	Submit Preliminary Expert Report Responding To Matthew Mcdonnell's May 2, 2024 Expert Report (July 26, 2024). Submit Supplementary Preliminary Expert Report Responding To Matthew Mcdonnell's May 2, 2024 Expert Report (October 31, 2024).
James A. Rich et al v. Keith J. Rich, Bradley D. Springer, and Northern Trust Company	In the Circuit Court of the Sixteenth Judicial Circuit, Kane County, Illinois, Case No. 2022 LA 000365	Submit Expert Report On Plaintiff's Damages (August 1, 2024). Submit Supplementary Expert Report On Plaintiff's Damages (December 9, 2024). Testify at deposition (December 17, 2024).
State Farm Mutual Auto Insurance Company, Plaintiff, v. Sam Hakki, M.D., et al.	In the District Court for the Eastern District of Michigan, Case No. 2:21-cv-11940-DPH-APP.	Submit Expert Report On Sam Hakki's Financial Interest In Advanced Central Labs LLC and Gandy Import & Export LLC (August 12, 2024). Submit supplemental expert report (December 12, 2024).
Bay Valley Foods, LLC v. FFI Group, LLC and Kramer Corporation of GA	United States District Court for the Northern District of Illinois, Eastern Division, Case No. 1:23-cv-14524	Submit Expert Report On Bay Valley's Metal-Contaminated Onions Economic Damages (August 16, 2024). Testify At Deposition (December 30, 2024).
Renata Petryliene and Big River NV, LLC. v. Bradford Phillips as the Executor of the Estate of Gene Phillips, et al.	In the District Court of Dallas County, Texas, 191st Judicial District, Cause No. DC-20-12534.	Submit Preliminary Expert Report On Plaintiffs' Economic Damages And Rebuttal Of Defendants' Claimed Damages (September 17, 2024). Submit declaration (October 14, 2024).
Invention Evolution Composition, LLC v. Oakland Automation, LLC, Autotac Acquisition, LLC, Oakland Industries Blocker Corp., InterClean Equipment, LLC, and Oakland Industries, LLC.	In the Circuit Court of Wayne for the State of Michigan Case No. 23-006469-CB.	Submit Expert Report (September 18, 2024). Submit Supplemental Expert Report (February 7, 2025). Testify at deposition (February 11, 2025).

AP Electric, Inc. v. Oakland Automation, LLC, Oakland Industries Blocker Group, Oakland Industries, LLC, and InterClean Equipment, LLC.	In the United States District Court for the Eastern District of Michigan, Case No. 4:23-cv-11342.	Submit Expert Report (September 4, 2024). Submit Rebuttal Expert Report (December 16, 2024). Testify at deposition (February 11, 2025).
Seither & Cherry Quad Cities, Inc. v. Oakland Automation, LLC, Oakland Industries Blocker Corp., Oakland Industries, LLC, and InterClean Equipment, LLC.	In the United States District Court for the Eastern District of Michigan, Case No. 4:23-cv-11310.	Submit Expert Report (September 4, 2024). Submit Rebuttal Expert Report (December 16, 2024). Testify at deposition (February 11, 2025).
Merie Vaughn, et. al., v. Gary McKinley, McKinley & Associates, LLC, and John Crawford and Marks Gray, P.A.	In the Circuit Court, Fourth Judicial Circuit, in and for Duval County, Florida, Case No. 2011-CA-001710 Divisions: CV-H	Submit Expert Report On Plaintiffs' Alleged Damages (September 24, 2024). Testify at deposition (September 26, 2024).
2020 Property Tax Exemption Application of Northwestern Memorial Hospital Glenview	In re IDOR 2020 Property Tax Exemption Application of Northwestern Memorial Hospital Glenview Docket No. 21-PT085	Submit Expert Report On The Primary Use For Charity Care At Northwestern Memorial Hospital Glenview Location (September 30, 2024). Testify at deposition (January 15, 2025).
Brow Art Management, LLC d/b/a Brow Art 23, v. Idol Eyes Franchise, LLC d/b/a SAAS Brow, Elizabeth Porikos-Gorgees, Anas Sullaka, Lina Hirmuz, Manal Hassan	In the US District Court for the Eastern District of Michigan, Case No. 23-11434	Submit Expert Report On Plaintiff's Economic Damages (Including Plaintiff's Lost Profits And Defendants' Unjust Enrichment) (October 1, 2024).
Jason Sperling, M.D., v. Nuvance Health Medical Practice, P.C.	In the United States District Court for the Southern District of New York, Case No. 23 Civ. 9434	Submit Expert Report On Dr. Sperling's Lost Compensation (October 3, 2024). Testify at deposition (March 27, 2025).
Woodward Manchester Co., LLC and Woodward Highland Park, LLC v. City Of Highland Park	In the State Of Michigan In The Circuit Court For The County Of Wayne, Case No. 23-008291-CZ	Submit Affidavit on overcharges/damages (November 8, 2024).
Dian Biehn, as Personal Representative of the estate of Byron H. Biehn, et al., v. ABSS Holdings Group, LLC, K&M Holdings Group, LLC and Wittenshire, LLC.	In The Circuit Court Of Cook County, Illinois County Department – Law Division Case No. 2020 L 4739 Consolidated with 20 L 4745, 20 L 4747, 20 L 4812, 20 L 4814, , 21 L 4492	Submit Affidavit On Single Integrated Business Enterprise, Direct Participation, And Related Matters (November 21, 2024). Testify at deposition (February 17, 2025).
DFW Dance Floors, LLC DBA Center Stage Floors, v. Benjamin Suchil and Imperial Floors, LLC.	In the United States District Court for the Northern District of Texas, Dallas Division, Civil Action No. 3:22-cv-01775- N	Submit Preliminary Expert Report On Unjust Enrichment And Extra Expenses (December 4, 2024). Submit Supplementary Expert Report On Unjust Enrichment And Extra Expenses (January 17, 2025). Submit Rebuttal Of Chase Perry's Rebuttal Report (January 31, 2025). Testify At Deposition (February 12, 2025).
MK PHX West, LLC, v. Eagle West Insurance Company and Capital Insurance Group, LLC	In the Arizona Superior Court Maricopa County, Arizona, Case No. CV2024-006454	Submit Expert Report On Plaintiff's Lost Profits And Extra Expenses As A Result Of The Fire At The Motel 6 (December 27, 2024)
AVS Vision Round Rock, LLC, et al v. M&D Optical Franchise, LLC, et al.	In the Circuit Court of the 15th Judicial Court in and for Palm Beach County Florida, Filing # 183462446	Submit Expert Report On Plaintiffs' Economic Damages (January 10, 2025). Testify at deposition (March 20, 2025). Testify at trial (August 12, 2025).
GolfVisions Management, Inc., v. HeatherRidge Umbrella Association, et al.	In the Circuit Court for the 19th Judicial Circuit Lake County, Illinois, Case No. 23 LA 0000855	Submit Expert Report On Plaintiff's Lost Profits (February 3, 2025).
Capstone Associated Services Limited. v. The United States of America	In the United States Court of Federal Claims, Case No. 1:21-cv-00913-KCD	Submit Expert Report On Capstone's 2016 Insurance Premiums And Related Matters (December 23, 2024). Submit Rebuttal Of The Report Of Steve W. Kinion Dated December 23, 2024 (February 3, 2025). Submit Declaration (February 3, 2026).
Premier Specialty Brands, LLC. v. Spreetail, LLC.	In the Superior Court of Dekalb County, Georgia, Case No. 24CV2617	Submit Expert Report On Spreetail, LLC's Economic Damages Arising Under Its Counterclaim (February 4, 2025). Testify at deposition (December 1, 2025).
Brian Van Daele and Meghan Van Daele, Plaintiffs, v. Fidelity National Title Insurance Company	In the Circuit Court of Cook County, Illinois – Law Division, Case No. 2023L007038.	Submit Expert Report On Diminution In Value (February 12, 2025).
Diode Dynamics, LLC v. 5DLight, Inc.	In the United States Court, Central District of California, Riverside Division, Case No. 5:23-cv-2238	Submit Rebuttal Of Expert Report Of James D. Woods, Ph.D. (February 21, 2025). Submit Supplemental Rebuttal Of Expert Report Of James D. Woods, Ph.D. (April 18, 2025).
Irfan Mohammad Ali, on behalf of Deen, Ltd., vs. Mohammad Ashfaq Ali Khan, et al.	In The Circuit Court Of Cook County, Illinois County Department, Chancery Division, Case No. No. 21 Ch 1468	Submit Affidavit (February 20, 2025).

Bruno Hanney and Paul Taylor, individually and on Behalf of All Others Similarly Situated v. Epic Aircraft, LLC	In United States District Court for the District of Oregon Eugene Division, Oregon, Case No. 6:21-cv-01199-MTK	Submit Expert Report On Economic Damages (February 28, 2025). Testify at deposition (May 30, 2025).
Integrus Construction, LLC v. Greenie 24, LLC	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2022L002969.	Submit Expert Report (March 24, 2025). Testify at deposition (May 14, 2025). Testify at trial (October 3, 2025).
Estate of Dixon F. Spivy, Deceased, v. Jane Kaup	In The Circuit Court of Cook County, Illinois County Department – Probate Division, Case No. 2022 P 004745 and Case No. 2019 CH 13417.	Submit Expert Report On Monetary Amount Of Financial Exploitation, Breach Of Fiduciary Duty, And Related Matters (May 2, 2025).
Matthew G. Fritz v. Daniel R. Walkup, Prairie Creek Logistics, Inc., and Prairie Creek Grain Company, Inc.	In the Circuit Court of the 12th Judicial Circuit, Will County, Illinois, Case No. 2022LA000579.	Submit Expert Report (April 7, 2025). Testify at deposition (May 7, 2025).
Andres Barriga v Dragana Ivanova	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division. Case No. 2024CH05432.	Submit Affidavit (May 8, 2025).
Tiffany Hoch & Andrew Hoch v. Thomas Jefferson University Hospital et al.	In The Court Of Common Pleas Philadelphia County, Case No. 240501190	Submit Affidavit (June 28, 2025).
Mary Curtin as Trustee for Reverend James R. Curtin v. John Economou and Highland House	In the American Arbitration Association, State of Illinois, Case No. 01-24-0006-3523	Submit Expert Report On Plaintiff's Damages (March 28, 2025). Testify at deposition (June 3, 2025).
GPH Fort Atkinson LLC, GPH Greenfield LLC, GPH Muscoda LLC, and Silver Spring Acquisition LLC, v. Bedrock HCS at Atkinson LLC, Bedrock HCS at Greendale LLC, Bedrock HCS at Riverdale LLC, and Silver Springs Health Care Center.	In the State of Wisconsin Circuit Court for Milwaukee County, Wisconsin, Case No. 2024CV010446	Submit Expert Report On Defendants' Solvency Including a Rebuttal of the Expert Report of S. Todd Burchett (June 2, 2025). Testify at evidentiary hearing (June 23, 2025).
Shawn Parker v. Justin Parker	In the United States District Court for the Northern District of Illinois, Eastern Division, Case No. 1:22-CV-00615	Submit Expert Report rebutting the May 1, 2025 Expert Report of William A. Polash (July 1, 2025). Submit Expert Report On Defendant/Counter-Plaintiff's Economic Damages And Contractual Setoffs (July 1, 2025). Testify at deposition (August 4, 2025).
Los Dos Hermanos, Inc. and Fredy Luna v. Jose Luna and J.R. Imports LLC	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2024 CH 05347	Submit Expert Report On Alleged Economic Damages (July 14, 2025).
ExWorks Capital, LLC and World Trade Finance, LLC, v. Randolph Abrahams, Andrew Hall, Luke LaHaie, et al	In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, Illinois, Case No. 2020-CH06538	Submit rebuttal of the June 18, 2025 Expert Report of Jennifer Benjamin (July 25, 2025). Submit rebuttal of the August 11, 2025 Addendum to Expert Report (July 25, 2025). Testify at deposition (August 27, 2025).
Green Thumb Industries Inc. and TWD18, LLC, v. Ascend Wellness Holdings, Inc. and Ascend Group Partners, LLC	Before Judicial Arbitration and Mediation Services Inc., Case No. 540000061	Submit Expert Report On Claimants' Lost Profits (August 8, 2025). Submit Expert Report Rebutting Expert Report Of Matthew G. Bialecki (August 29, 2025). Testify at deposition (September 24, 2025). Testify at Arbitration (December 10, 2025).
David Lankford, D.O., v. Lutheran Medical Group, LLC.	In the Indiana Commercial Court, Case No. 02D02-2307-PL-000261	Submit Expert Report Rebutting The Report Of Daniel Sacks (June 6, 2025). Update Expert Report Rebutting Daniel Sacks (August 8, 2025).
Kaplan Paving, LLC v. American Snow Removal, Inc., and John Biebrach	In the Circuit Court of Cook County, Illinois, County Department, Law Division, Case No. 2023L012456	Submit Expert Report Calculating the Amounts Owed to American Snow Removal and/or John Biebrach Under the Subcontractor Agreement and the Employment Agreement (October 10, 2025). Testify at trial (January 14, 2026).
Kamel Totah and Linda Totah v. Cool Solutions Manufacturing, Inc., Luis Barbosa, Neilay Patel, James Ramseier and Oscar Galeana	Before the American Arbitration Association Case No. 01-25-001-9448	Submit Expert Report on Respondents' Economic Damages Under its Counterclaims (November 14, 2025) – Amended (November 19, 2025). Testify at arbitration (January 9, 2026).

Creative Financial Staffing Inc. v. Isabel Lopera Kubacki	In the United States District Court for the Northern District of Illinois Eastern Division, Case No. 22-cv-00488	Submit Expert Report On Plaintiff's Lost Profits and Defendant's Unjust Enrichment (November 21, 2025).
Andres Barriga, Windy City Medical Specialists, LLC, Windy City BillPro Inc., and Windy City Injury Care Inc. v. Dragana Ivanova et al	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2024CH05432	Submit Affidavit (May 8, 2025). Submit Michael D. Pakter's Expert Report Describing Certain Financial Issues, Risks, and Transactions Indicating the Need to Appoint a Receiver (December 9, 2025). Testify at deposition (January 27, 2026)
Series 6 of Beacon Auto Repair LLC, Plaintiff, v. Marko Ratic and Atlas Auto Service LLC.	In the Circuit of Cook County, Illinois County Department, Case No. 2023 CH 07856	Submit Expert Report Calculating Defendants' Unjust Enrichment (December 11, 2025).
Dean Cheetham, Camden Cheetham and Slate Mountain, LLC, v. Smash Franchise Partners, LLC, and Justin Haskin	At the American Arbitration Association, Case No. 01-23-0005-1083	Submit Michael D. Pakter's Expert Report On (1) Respondents' Disclosures and Financial Representations and (2) Claimants' Damages from Respondents' Misrepresentations and Omissions (December 12, 2025).
Dripp Gripp, LLC, v. The Cincinnati Insurance Company	In the General Court of Justice Superior Court Division, Case No. 25CV002231-100	Submit Michael D. Pakter's Expert Report On Plaintiff's Actual Loss of Business Income Resulting from the September 27, 2024 Water Intrusion and Plaintiff's Lost Profits Resulting From Defendant's Refusal to Pay Plaintiff's Claim (December 19, 2025).
Donald Pozsgay and Richard Pozsgay v. Robert Miezin	In the Circuit Court of Cook County, Illinois County Department, Chancery Division, Case No. 2023CH05659	Submit Michael D. Pakter's Expert Report On Indicia of Defendant's Breach of Fiduciary Duty (January 12, 2026)

Updated: February 1, 2026