



ROBERT B. MORRISON, FASA BV/IA OF COUNSEL

CONTACT DETAILS

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SUMMARY OF EXPERIENCE

Robert "Bob" Morrison transitioned to be Of Counsel to the Firm at the end of 2021. Prior to the transition, Bob served as Partner and Firm Leader of the Business Advisory Services Team for Rosenfield and Company, PLLC. He is also the former Managing Partner of Morrison Valuation & Forensic Services, LLC, (MorrisonVFS) which merged with Rosenfield and Company, PLLC in January 2020. His experience in private industry corporate accounting and finance spans from 1979-1991, when he made a transition to public accounting. Bob has been providing Business Valuation, Forensic and Litigation Consulting Services since the early 1990's.

Prior to joining Rosenfield and Company and founding MorrisonVFS in 2011, Bob served as a senior member and practice leader of three international public accounting consulting practices in the areas of Financial Analysis, Forensic Accounting, Litigation Support, Business Valuation and Business Damage Evaluations. In addition to his client service and practice administration responsibilities, he also served as a national instructor for internal technical training classes.

Bob has provided expert testimony regarding financial and accounting matters in federal and state courts and in arbitration proceedings. He has served as the court appointed Special Master, Independent Accountant, and Receiver; and in bankruptcy court as the court appointed Examiner, Chapter 11 Trustee, and specially appointed Chapter 7 Trustee. Appointments in federal court have included matters involving the U.S. Federal Trade Commission and the Securities and Exchange Commission. Robert is additionally trained as a Collaborative Family Law Professional.

MEMBERSHIPS & CERTIFICATIONS

The Appraisal Foundation

- Board of Trustees, 2021-present
- Business Valuation Resource Panel, 2019-2020

American Society of Appraisers (ASA)

- Accredited Senior Appraiser with Intangible Asset Appraisal Specialty
- College of Fellows
- International President, 2018-2019
- International Vice President, 2017-2018
- International Secretary/ Treasurer 2016-2017
- Executive Committee, 2016-2020
- Business Valuation Committee, 2008-2017
- Vice-Chairman, 2011-2013
- Chairman, 2013-2015
- Immediate Past-Chairman, 2015-2017
- National and International Instructor, 2007-present
- Course Development Subcommittee, 2007-2010
- Advanced Business Valuation Conference Committee, 2010; Orlando/Central Florida Chapter



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MEMBERSHIPS & CERTIFICATIONS - CONTINUED

American Society of Appraisers (ASA) - continued

- Treasurer, 2001-2002
- Orlando/Central Florida Chapter President, 2002-2003

Florida Institute of Certified Public Accountants (FICPA); Valuation, Forensic Accounting and Litigation Services Section

- Member, 1999-2012
- Chair, 2005-2006
- Vice Chair 2004-2005
- Advisory Council, 2007-2010
- Steering Committee, 2004-2007
- Resource Council, 1999-2004

International Institute of Business Valuers (iIBV)

- Board Member, 2014-2016
- Board Chairman, 2015-2016

Central Florida Bankruptcy Law Association (CFBLA)

- 1991-present

Trained Collaborative Family Law Professional

SUMMARY OF EXPERIENCE - CONTINUED

Bob is elected to the Board of Trustees of The Appraisal Foundation (TAF) and previously served on the TAF Business Valuation Resource Panel. He earned the coveted Accredited Senior Appraiser designation in Business Valuation and the Intangible Asset appraisal specialty (BV/IA) from the American Society of Appraisers (ASA). In 2021, Bob was honored with a lifetime appointment to the College of Fellows, the highest designation the ASA bestows. He previously served as the International President, International Vice-President, and International Secretary/Treasurer of the ASA, as a member of the ASA's Executive Committee, as Vice-Chairman and Chairman of the Business Valuation Committee of the ASA, and as a national instructor and course developer for the ASA. He also previously served as the Chairman of the Education Committee and Vice-Chairman, then Chairman of the Board of Directors of the International Institute of Business Valuers.

Bob previously served on the Steering Committee of the Valuation and the Forensic Accounting and Litigation Services Section of the Florida Institute of Certified Public Accountants (FICPA) where he served as Chairman during 2005-2006. Bob is on the adjunct faculty of Stetson University's and University of Central Florida's Business Schools. He designed and taught a business valuation course to graduate accounting and MBA students at Stetson.

EDUCATION

- **Bachelor's, Finance** - Miami University in Ohio
- **Master's, Finance Concentration** - University of Central Florida

WORK EXPERIENCE

- **Of Counsel: Business Advisory Services Team** - Rosenfield and Company, PLLC, 2022-Present
- **Partner, Firm Leader: Business Advisory Services Team** - Rosenfield and Company, PLLC, 2020-2021
- **Founder, Managing Partner** - Morrison Valuation and Forensic Services, 2011-2020
- **Partner, Managing Director** - RSM McGladrey, LLC
 - Valuation, Forensic Accounting and Litigation Services, 2007-2011
 - Tedder James Worden & Associates, 1999-2007



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WORK EXPERIENCE - CONTINUED

- **Managing Director** - KPMG, LLP, Forensic and Litigation Services, 1996-1999
- **Senior Manager** - Coopers & Lybrand, LLP, Financial Advisory Services, 1991-1996
- **Workout Officer & Asset Manager** - Pioneer Savings Bank, 1989-1991
- **Asset Manager** - Cardinal Industries, Inc., 1987-1989
- **Manager of Finance** - Morley Properties, Inc., 1984-1987
- **Manager of Finance** - General Mills Restaurant Group, Inc., 1982-1984
- **Financial Analyst** - General Electric, Inc., 1979-1982

BUSINESS AND COMMUNITY ACTIVITIES

- **Central Florida YMCA** - Board Member 2001-2007, Finance Committee Member 2001-2006, Chair Finance Committee 2004-2006, Chair Scholarship Program 2006, Audit and Treasury Committee 2006-2020
- **Central Florida Zoo & Botanical Gardens** - Board Member 2015-2018 and 2020-present, Treasurer 2015-2018
- **School Clothes Make a Difference, Inc.** - Board Member 1995- 1996, Treasurer 1995-1996

COURT APPOINTMENT EXPERIENCE

- **Examiner** - Shuttle Express, Inc., Debtor, U.S. Bankruptcy Court, MD of Florida, 1993
- **Examiner** - Grammco Family of Companies, U.S. Bankruptcy Court, MD of Florida, 1995
- **Chapter 11 Trustee** - Global Tire Recycling of Sumter County, Inc., U.S. Bankruptcy Court, MD of Florida, 2003-2006
- **Receiver** - Southern Lumber Sales, Inc.; Robbins Manufacturing Company. Inc. v. Southern Lumber Sales, Inc., 18th Judicial Circuit, Seminole County, Florida, 2004-2010
- **Receiver** - Mary Jo Poston v. Robert S. Poston, 9th Judicial Circuit, Orange County, Florida, 2005-2007
- **Receiver** - Hospitality Renovations, Inc.; Hospitality Renovations, Inc., et al. v. Galen Gritzer, et al., 9th Judicial Circuit, Orange County, Florida, 2005-2007
- **Special Master** - Harvey's Indian River Groves, Inc., et al. v. Sharon Harvey Fontana, 18th Judicial Circuit, Brevard County, Florida, 2006-2007
- **Receiver** - Zabella Restaurants, LLC; Donald Shaver v. Zabella Restaurants, LLC, et al., 9th Judicial Circuit, Orange County, Florida, 2006
- **Receiver** - ZG Towne Place, LP; Lehman Brothers Holdings, Inc. v. ZG Towne Place, LP, et al., 9th Judicial Circuit, Orange County, Florida, 2006-2007
- **Trustee** - Skyway Unsecured Creditors Trust, U.S. Bankruptcy Court, MD of Florida, 2007-2009
- **Receiver** - VN Hotel Properties III, LLC, 9th Judicial Circuit, Orange County, Florida, 2008-2009
- **Chapter 11 Trustee** - Superior Homes & Investments, LLC, US Bankruptcy Court, MD of Florida, 2009



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COURT APPOINTMENT EXPERIENCE - CONTINUED

- **Chapter 11 Examiner** – M. Davis Management, Inc., US Bankruptcy Court, MD of Florida, 2009
- **Chapter 7 Trustee** – Superior Homes & Investments, LLC, US Bankruptcy Court, MD of Florida, 2009-2018
- **Custodian** – ZMG Covered bridge, LLC, 9th Judicial Circuit, Orange County, Florida, 2009-2010
- **Receiver** – JPM Accelerated Services, Inc.; Federal Trade Commission v. JPM Accelerated Services, Inc., et al., Federal Court MD of Florida, 2009-2011
- **Receiver** – Clarendon Petroleum, Inc.; Pinnacle Bank v. Clarendon Petroleum, Inc., et al., 8th Judicial Circuit, Seminole County, Florida, 2010-2010
- **Receiver** – Sarah G’s Holdings, Inc.; Pinnacle Bank v. Sarah G’s Holdings, Inc., et al., 7th Judicial Circuit, Volusia County, Florida, 2011-2012
- **Chapter 11 Examiner** – Forsyth, LLC, et al., US Bankruptcy Court, MD of Florida, 2011
- **Receiver** – WR at Clermont, LLC; Pinnacle Bank v. WR at Clermont, LLC, 5th Judicial Circuit, Lake County, Florida, 2011-2012
- **Receiver** – Freedom Environmental Services, Inc.; Securities and Exchange Commission v. Freedom Environmental Services, Inc., et al., Federal Court MD of Florida, 2012-2014
- **Receiver** – The Green Savers, LLC; Federal Trade Commission v. The Green Savers, LLC, et al., Federal Court MD of Florida, 2012-2014
- **Receiver** – Hawaiian Plaza Realty, Inc.; Pinnacle Bank v. Hawaiian Plaza Realty, Inc., et al., 9th Judicial Circuit, Orange County, Florida, 2013
- **Liquidating Agent** – Bunkers International Corporation, et al., U.S. Bankruptcy Court, Middle District of Florida, 2016-present
- **Assignee for the Benefit of Creditors** – Lake Mechanical Consultants, LLC, Lake County, Florida, Aug. 2016-present
- **Liquidating Agent** – Square One Development, LLC, et al., U.S. Bankruptcy Court, Middle District of Florida, May 2018-2020
- **Receiver** – T&D Properties, Inc.; David Wagner v. T&D Properties, Inc., 9th Judicial Circuit, Orange County, Florida, 2018-2019
- **Receiver** – K&W Excavating, LLC, K&W Investment Ventures, LLC; Roy Williams v. K&W Excavating, LLC, 18th Judicial Circuit, Seminole County, Florida, 2019-2021

EXPERT TESTIMONY

- **Hearing** – Shuttle Express, Inc., Debtor, U.S. Bankruptcy Court, Middle District of Florida, Jun. 1993
- **Deposition** – Jerold A. Watson & Sons v. E.I. duPont de Nemours & Co., Columbia, SC
- **Deposition** – Shady Grove Plantation & Nursery v. E. I. duPont de Nemours & Co., U.S. District Court, District of South Carolina



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EXPERT TESTIMONY - CONTINUED

- **Trial** – Shady Grove Plantation & Nursery v. E. I. duPont de Nemours & Co., U.S. District Court, District of South Carolina, Dec. 1994
- **Hearing** – Grammco Family of Companies, Inc., et al., Debtor, U.S. Bankruptcy Court, Middle District of Florida, Jun. 1995
- **Arbitration** – Treasure Cay Island, Ltd. v. Premier Cruise Lines, Ltd., 15th Judicial Circuit in and for Palm Beach County, FL, 1995
- **Deposition** – Abner J. Horrall & Sons v. Petoseed Co., Inc., Terre Haute, IN, Feb. 1996
- **Deposition** – Andrews, Bartlett & Associates v. American Society of Health-Systems Pharmacists, Inc., Washington, DC, Apr. 1996
- **Deposition** – Whritenour v. Whritenour, 18th Judicial Circuit in and for Seminole County, FL, Feb. 1997
- **Deposition** – Knollwood Properties, Inc. v. Orkin Exterminating Company, Inc., 9th Judicial Circuit in and for Orange County, FL, Jan. 1998
- **Deposition** – DeMar Export, Inc. v. Comet Bus Lines, Inc., 9th Judicial Circuit in and for Orange County, FL, Jan. 1998, Mar. 1998, Apr. 1998
- **Hearing** – DeMar Export, Inc. v. Comet Bus Lines, Inc., 9th Judicial Circuit in and for Orange County, FL, Jan. 1998
- **Deposition** – Rich International Airways, Inc., Debtor v. Arrow Air, Inc., U.S. Bankruptcy Court, Southern District of Florida, Apr. 1998
- **Deposition** – Royer Homes of Mississippi, Inc. v. Redman Homes, Inc., Jackson, MI, Nov. 1998
- **Deposition** – Dan DeCiccio and Sheila DeCiccio v. Onionskin, Inc., et al, 9th Judicial Circuit in and for Orange County, FL, May 1999
- **Hearing** – Dahl v. Dahl, 4th Judicial Circuit in and for Duval County, FL, Jul. 1999, Nov. 1999
- **Deposition** – Kenneth G. Hyatt v. Mack Farms, Inc., 9th Judicial Circuit in and for Osceola County, FL County, FL, Mar. 2000
- **Deposition** – Checkers Drive-In Restaurants, Inc. v. Interstate Double Drive-Thru, Inc., 13th Judicial Circuit in and for Hillsborough County, FL, May 2000, Jun. 2000
- **Hearing** – Lashkajani v. Lashkajani, 10th Judicial Circuit in and for Polk County, FL, Jun. 2000
- **Special Master’s Hearing** – Central Florida Investments, Inc. v. Shelton, et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2000, Dec. 2000
- **Trial** – Kenneth G. Hyatt v. Mack Farms, Inc., 9th Judicial Circuit in and 9th Judicial Circuit in and for Osceola County, FL County, FL, Aug. 2000
- **Deposition** – Susan Morales v. Jarratt G. Bennett, et al., 9th Judicial Circuit in and for Orange County, FL, Dec. 2000
- **Deposition** – Seminole Electric Cooperative, Inc. v. Apalachicola Northern Railroad Company, 14th Judicial Circuit in and for Bay County, FL, Dec. 2000



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EXPERT TESTIMONY - CONTINUED

- **Deposition** - Blaine E. Timmer v. Water Bonnet Manufacturing, Inc., 18th Judicial Circuit in and for Seminole County, FL, Dec. 2000
- **Trial** - Blaine E. Timmer v. Water Bonnet Manufacturing, Inc., 18th Judicial Circuit in and for Seminole County, FL, Mar. 2001
- **Trial** - Susan Morales v. Jarratt G. Bennett, et al., 9th Judicial Circuit in and for Orange County, FL, May 2001
- **Deposition** - The Rick and Brenda Ricketts Corporation v. Excel Communications, Inc., Dallas, TX, Oct. 2001
- **Deposition** - Osceola County School District v. Trane Corporation, et al., 9th Judicial Circuit in and for Osceola County, FL, Oct. 2001, Feb. 2002
- **Arbitration** - The Rick & Brenda Ricketts Corporation, Inc. v. Excel Communications, Inc., Dallas, TX, Oct. 2001
- **Deposition** - Jerry Gilley d/b/a Gilley Farm, et al v. Freidman, Rodriguez, Ferraro & St. Louis, P.A., et al, 8th Judicial Circuit in and for Alachua County, FL, Aug. 2002
- **Deposition** - Frank Schlitt v. Legend Properties, Inc., 19th Judicial Circuit in and for Indian River County, FL, Oct. 2002
- **Deposition** - Jan Harrold v. Peter Moeller, 9th Judicial Circuit in and for Orange County, FL, Feb. 2003
- **Deposition** - Sphinx International, Inc., et al. v. National Union Fire Insurance Company of Pittsburgh, P.A., et al., U.S. District Court, Middle District of Florida, Apr. 2003
- **Deposition** - Lakeland Drum Service, Inc., et al. v. Tampa Electric Company, 10th Judicial Circuit in and for Polk County, FL, May 2003
- **Deposition** - Boyd Rowe v. GEICO Insurance Company, 18th Judicial Circuit in and for 18th Judicial Circuit in and for Brevard County, FL, Jul. 2003
- **Deposition** - Land Investments, Ltd., et al. v. Arvida/JMB Partners II, Ltd., et al., 18th Judicial Circuit in and for Seminole County, FL, Oct. 2003
- **Deposition** - Patrick Keller, et al. v. Progressive Express Insurance Company, et al., 7th Judicial Circuit in and for Duval County, FL, Nov. 2003
- **Hearing** - Global Tire Recycling of Sumter County, Inc., Debtor, United States Bankruptcy Court, Middle District of Florida, Orlando Division, Dec. 2003
- **Deposition** - Kenneth Hyatt d/b/a Hyatt Farms v. Arnold Mack, Mack Farms, et al., 10th Judicial Circuit in and for Polk County, FL, Jan. 2004
- **Trial** - Kenneth Hyatt d/b/a Hyatt Farms v. Arnold Mack, Mack Farms, et al., 10th Judicial Circuit in and for Polk County, FL, Feb. 2004
- **Hearing** - Kuhn v. Kuhn, 9th Judicial Circuit in and for Orange County, FL, Jun. 2004



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EXPERT TESTIMONY - CONTINUED

- **Deposition** - SDE Logistics, Inc. v. Amcor Pet Packaging USA, Inc., U.S. District Court, Middle District of Florida, Nov. 2004
- **Deposition** - Madonna M. Kelly v. E. David Stokes, 9th Judicial Circuit in and for Orange County, FL, May 2005
- **Trial** - James Stelling, et al. v. Ecosystems Land Mitigation Bank Corporation, U.S. Bankruptcy Court, Middle District of Florida, Jun. 2005
- **Hearing** - Pape v. Pape, 9th Judicial Circuit in and for Orange County, FL, Sep. 2005
- **Trial** - JPC Development Corporation and John Pierre Cuenant v. Marbella, LLC, U.S. Bankruptcy Court, Middle District of Florida, Oct. 2005
- **Deposition** - McGlinchey v. McGlinchey, 9th Judicial Circuit in and for Orange County, FL, Nov. 2005
- **Deposition** - P. Jay Tuller v. Holmes Regional Medical Center, et al., 18th Judicial Circuit in and for Brevard County, FL, Dec. 2005
- **Deposition** - Tres Francais, Inc. v. Winter Park Redevelopment Agency, Ltd., et al., 9th Judicial Circuit in and for Orange County, FL, Dec. 2005
- **Deposition** - Three Keys, Ltd., et al. v. Kennedy Funding, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Apr. 2006
- **Deposition** - John J. Sharp v. Frank J. Sharp, III, et al., 9th Judicial Circuit in and for Orange County, FL, Apr. 2006
- **Deposition** - Riviera Assisted Living, LLC v. Arch Specialty Insurance Company, 7th Judicial Circuit in and for Volusia County, FL, May 2006
- **Deposition** - Essex Builders Group, Inc. v. Amerisure Insurance Company, et al., U.S. District Court, Middle District of Florida, May 2006
- **Trial** - DirecTV, Inc. v. Arthur J. Deerey, U.S. Bankruptcy Court, Middle District of Florida, Jul. 2006
- **Trial** - Riviera Assisted Living, LLC v. Arch Specialty Insurance Company, 7th Judicial Circuit in and for Volusia County, FL, Sep. 2006
- **Deposition** - Lindberg v. Lindberg, 9th Judicial Circuit in and for Orange County, FL, Oct. 2006
- **Deposition** - State of Florida Department of Transportation v. Smith & Company, Inc., 5th Judicial Circuit in and for Hernando County, FL, Feb. 2007
- **Deposition** - Harold Dale Lindon v. Dalton Hotel Corporation, et al., 9th Judicial Circuit in and for Orange County, FL, Feb. 2007
- **Trial** - State of Florida Department of Transportation v. Smith & Company, Inc., 5th Judicial Circuit in and for Hernando County, FL, Mar. 2007
- **Deposition** - Pape v. Pape, 9th Judicial Circuit in and for Orange County, FL, Jul. 2007
- **Trial** - Pape v. Pape, 9th Judicial Circuit in and for Orange County, FL, Jul. 2007



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EXPERT TESTIMONY - CONTINUED

- **Hearing** - Transland Financial Services, Inc., Debtor, United States Bankruptcy Court, Middle District of Florida, Orlando Division, Aug. 2007
- **Deposition** - VDV Media Corporation v. RELM Communications Corporation, American Arbitration Association, 9th Judicial Circuit in and for Orange County, FL, Aug. 2007
- **Arbitration** - VDV Media Corporation v. RELM Communications Corporation, American Arbitration Association, 9th Judicial Circuit in and for Orange County, FL, Jan. 2008
- **Deposition** - Gary Tryon v. Wharton-Smith, Inc., et al., 18th Judicial Circuit in and for Seminole County, FL, Feb. 2008
- **Deposition** - Edward M. Titen & Steven J. Zimmerman, as Co-Trustees of the Estate of Lester Zimmerman v. Summerlin Eola Land, Ltd., et al., 9th Judicial Circuit in and for Orange County, FL, Jun. 2008
- **Deposition** - MYD Marine v. Donovan Marine, U.S. District Court, Southern District of Florida, Sep. 2008
- **Deposition** - Smith v. Smith, 9th Judicial Circuit in and for Orange County, FL, Dec. 2008
- **Trial** - Smith v. Smith, 9th Judicial Circuit in and for Orange County, FL, Feb. 2009
- **Deposition** - Eugene Primmer v. Central Florida Bloodbank, Inc., 18th Judicial Circuit in and for Brevard County, FL, Jul. 2009
- **Deposition** - Florida Oncology Network, Inc. v. Atlantic Urology Associates, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2009
- **Trial** - Florida Oncology Network, Inc. v. Atlantic Urology Associates, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2009
- **Deposition** - Excel Credit, Inc. v. Atlantic Boat Documentation, Inc., 18th Judicial Circuit in and for Seminole County, FL, Oct. 2009
- **Deposition** - Donald C. Edwards, M.D., et al v. Pain Care First of Orlando, LLC, 9th Judicial Circuit in and for Orange County, FL, Nov. 2009
- **Deposition** - Rolann Owens and Richard Owens v. James Porterfield, 9th Judicial Circuit in and for Orange County, FL, Aug. 2010
- **Trial** - Eugene Primmer v. Central Florida Bloodbank, Inc., 18th Judicial Circuit in and for Brevard County, FL, Oct. 2010
- **Deposition** - Pape v. Pape, 9th Judicial Circuit in and for Orange County, FL, Oct. 2010
- **Deposition** - Dean Hamilton Ferry v. Irvin Technologies, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Nov. 2010
- **Deposition** - Jackson Square, LLC v. Wagner Square, LLC, et al., 11th Judicial Circuit in and for Dade County, FL, Jan. 2011



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EXPERT TESTIMONY - CONTINUED

- **Arbitration** - Jackson Square, LLC v. Wagner Square, LLC, et al., 11th Judicial Circuit in and for Dade County, FL, Jan. 2011
- **Deposition** - Executive Source, Inc. v. United Data Technologies, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Jun. 2011
- **Trial** - Pape v. Pape, 9th Judicial Circuit in and for Orange County, FL, Sep. 2011
- **Deposition** - City of St. Cloud v. Davis, et al., 9th Judicial Circuit in and for 15th Judicial Circuit in and for Osceola County, FL County, FL, Nov. 2011
- **Deposition** - Leon Everett, et al. v. Waste Management, Inc., U.S. Federal District Court, Southern District of Florida, Jan. 2012
- **Deposition** - Gioria Singer v. Unibilt Development Company, et al., 9th Judicial Circuit in and for Orange County, FL, Mar. 2012
- **Deposition** - Trust International, Inc. v. Foley & Lardner, 15th Judicial Circuit in and for Palm Beach County, FL, Apr. 2012
- **Trial** - Gioria Singer v. Unibilt Development Company, et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2012
- **Deposition** - Jonathan Gold v. Ironclad Investments, LLC., et al., Arbitration, Sep. 2012
- **Deposition** - Billie Jean Pace v. State Farm Mutual Automobile Insurance Company, et al., 18th Judicial Circuit in and for Seminole County, FL, Oct. 2012
- **Arbitration** - Jonathan Gold v. Ironclad Investments, LLC., et al., Arbitration, Nov. 2012
- **Deposition** - Ocean Walk Resort Condominium Association, Inc. v. Wyndham Vacation Resorts, Inc., et al., 7th Judicial Circuit in and for Volusia County, FL, Dec. 2012
- **Deposition** - Anutra LLC v. Christopher Byrd, et al 9th Judicial Circuit in and for Orange County, FL, Feb. 2013
- **Deposition** - Ocean Walk Resort Condominium Association, Inc. v. Wyndham Vacation Resorts, Inc., et al., 7th Judicial Circuit in and for Volusia County, FL, Mar. 2013
- **Deposition** - Feldman v. Feldman, 9th Judicial Circuit in and for Orange County, FL, Apr. 2013
- **Deposition** - Branch Bank and Trust Company v. FM Bayberry Cove Holding, LLC, et al., U.S. Bankruptcy Court, Middle District of Florida, May 2013
- **Deposition** - Ocean Walk Resort Condominium Association, Inc. v. Wyndham Vacation Resorts, Inc., et al., 7th Judicial Circuit in and for Volusia County, FL, Jun. 2013
- **Trial** - Feldman v. Feldman, 9th Judicial Circuit in and for Orange County, FL, Jul. 2013
- **Deposition** - Carla Musselman, Trustee v. Julia Johnson Trust, 9th Judicial Circuit in and for Orange County, FL, Aug. 2013
- **Deposition** - Pradip Baiju v. Central Florida Cardiology, P.A., 9th Judicial Circuit in and for Orange County, FL, Dec. 2013



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EXPERT TESTIMONY - CONTINUED

- **Deposition** - Feldman v. Feldman, 9th Judicial Circuit in and for Orange County, FL, Feb. 2014
- **Trial** - David Adelson v. Linda Haberkern, 9th Judicial Circuit in and for Orange County, FL, Apr. 2014, Jun. 2014
- **Hearing** - Charles Muszynski v. Marcie Muszynski, 9th Judicial Circuit in and for Orange County, FL, Jul. 2014
- **Hearing** - The Glass Building Condominium Association, Inc. v. The Estate of Frank Wolfe, 18th Judicial Circuit in and for Brevard County, FL, Sep. 2014
- **Deposition** - Brevard Land Materials, Inc. v. Borouch-David, LLC, 18th Judicial Circuit in and for Brevard County, FL, Sep. 2014
- **Deposition** - Battersea Park Services, LLC, et al. v. John Wesley Elkjer, et al., 9th Judicial Circuit in and for Orange County, FL, Nov. 2014
- **Trial** - All-In-The-Stars II, LLC v. Terra Asset Management, LLC, et al., 9th Judicial Circuit in and for Orange County, FL, Dec. 2014
- **Deposition** - Simi Sandhu v. Resham Lally, et al., 9th Judicial Circuit in and for Orange County, FL, Mar. 2015
- **Trial** - Simi Sandhu v. Resham Lally, et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2015
- **Deposition** - Marc Skorman, et al. v. Marc Goldman, et al., 9th Judicial Circuit in and for Orange County, FL, Nov. 2015
- **Deposition** - Wood Resource Recovery, LLC v. Gainesville Renewable Energy Center, LLC, 8th Judicial Circuit in and for Alachua County, Florida, Jan. 2015
- **Trial** - William A.V. Cecil, Jr., et al. v. Commissioner of the Internal Revenue Service, U.S. Tax Court, Feb. 2016
- **Deposition** - LSQ Funding Group, LLC v. Daniel Werther, et al., 9th Judicial Circuit in and for Orange County, Florida, Mar. 2016
- **Deposition** - Mann v. Mann, 20th Judicial Circuit in and for Lee County, Florida, Mar. 2016
- **Trial** - Marc Skorman, et al. v. Marc Goldman, et al., 9th Judicial Circuit in and for Orange County, FL, Apr. 2016
- **Trial** - Mann v. Mann, 20th Judicial Circuit in and for Lee County, Florida, Apr. 2016
- **Deposition** - Wood Resource Recovery, LLC v. Gainesville Renewable Energy Center, LLC, 8th Judicial Circuit in and for Alachua County, Florida, Apr. 2016
- **Trial** - Wood Resource Recovery, LLC v. Gainesville Renewable Energy Center, LLC, 8th Judicial Circuit in and for Alachua County, Florida, May 2015
- **Deposition** - Muszynski v. Muszynski, 9th Judicial Circuit in and for Orange County, Florida, Aug. 2016
- **Deposition** - Lee Garren v. KB Home Jacksonville, LLC, 4th Judicial Circuit in and for Duval County, Florida, Sep. 2016



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EXPERT TESTIMONY - CONTINUED

- **Deposition** - Free Fly, Inc. v. Matthew Stamer, et al., 9th Judicial Circuit in and for Orange County, Florida, Sep. 2016
- **Trial** - Muszynski v. Muszynski, 9th Judicial Circuit in and for Orange County, Florida, Oct. 2016
- **Deposition** - A. Stanley Freeman v. Fire/Reconstruction Consultants, Inc., et al, 2nd Judicial District in and for Leon County, Florida, Oct. 2016
- **Deposition** - Serbousek v. Serbousek, 7th Judicial Circuit in and for Volusia County, Florida, Jan. 2017
- **Deposition** - IPS Structural Adhesives Holdings, Inc., et al. v. Samuel B. Osae, et al., General Court of Justice, Superior Court Division, Durham County, North Carolina, May 2017
- **Trial** - Free Fly, Inc. v. Matthew Stamer, et al., 9th Judicial Circuit in and for Orange County, Florida, Jun. 2017
- **Deposition** - American Board of Craniofacial Pain v. American Board of Orofacial Pain, Chancery Court of Davidson County, Tennessee for the 20th Judicial District at Nashville, Jul. 2017
- **Deposition** - Ronical International Trading, LLC v. Rare Hospitality International, Inc., et al., 9th Judicial Circuit in and for Orange County, Florida, Oct. 2017
- **Deposition** - Avenue Shoppes, LLC, Debtor, U.S. Bankruptcy Court, Middle District of Florida, Mar. 2018
- **Hearing** - Avenue Shoppes, LLC, Debtor, International Shoppes, LLC, Debtor, U.S. Bankruptcy Court, Middle District of Florida, Mar. 2018
- **Trial** - Babak Vakili v. Orlando Heart Specialists, LLC, 18th Judicial Circuit in and for Seminole County, Florida, Apr. 2018
- **Deposition** - William Cole, Debtor, PRN Investments v. William Cole, U.S. Bankruptcy Court, Middle District of Florida, May 2018
- **Trial** - William Cole, Debtor, PRN Investments v. William Cole, U.S. Bankruptcy Court, Middle District of Florida, Sep. 2018
- **Deposition** - Orange Lake Country Club Resorts, LLC v. Reed Hein & Associates, LLC et al., 9th Judicial Circuit in and for Orange County, FL, Mar. 2019
- **Deposition** - Ronald E. Scherer, Sr., Debtor, U.S. Bankruptcy Court, Middle District of Florida, Jun. 2019
- **Deposition** - 332/120 Buildings Partnership, LLC, et al. v. M&M Plumbing Systems, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2019
- **Deposition** - Erik Saterbo, et al. v. Bryan Saterbo, et al., 10th Judicial Circuit in and for Polk County, Florida, Sep. 2019
- **Deposition** - Westgate Resorts, Ltd., et al. v. Reed Hein & Associates, LLC et al., 9th Judicial Circuit in and for Orange County, FL, Nov. 2019
- **Deposition** - Neish v. Neish, 9th Judicial Circuit in and for Orange County, FL, Dec. 2019
- **Deposition** - International Iron, LLC v. Kubota Tractor Corporation, 9th Judicial Circuit in and for Orange County, FL, Jan. 2020



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EXPERT TESTIMONY - CONTINUED

- **Deposition** – Adsync Technologies, Inc. v. Adacel, Inc., et al., U.S. District Court, Middle District of Florida Feb. 2020
- **Deposition** – Bradley S. Mitseff v. Vernis & Bowling of the Gulf Coast, P.A., et al., 13th Judicial Circuit in and for Hillsborough County, FL, Mar. 2020
- **Hearing** – John R. Arnold, M.D., et al. v. John R. Arnold, Jr., et al., 9th Judicial Circuit in and for Orange County, FL, May 2020
- **Hearing**¹– FoodFirst Global Restaurants, Inc., et al., United States Bankruptcy Court, Middle District of Florida, May 2020
- **Hearing**¹– FoodFirst Global Restaurants, Inc., et al., United States Bankruptcy Court, Middle District of Florida, Jun. 2020
- **Deposition** – SimonMed Imaging of Florida, et al. v. Drew Medical, Inc., et al., 9th Judicial Circuit in and for Orange County, FL, Jun. 2020
- **Deposition** – PRN Real Estate Investment, LLC, et al. v. William C. Cole. Jr., et al., 9th Judicial Circuit in and for Orange County, FL, Jul. 2020
- **Deposition** – Cutlass Collieries, LLC v. Garrett Myron Jones, United States District Court, Southern District of Florida, Aug. 2020
- **Deposition** – Air Flow Designs, Inc. v. Barry Weiss, One Stop Cooling & Heating, LLC, et al., 9th Judicial Circuit, Orange County, Florida, Aug. 2020
- **Deposition** – TLC Engineering Solutions, Inc. v. Jason M. Heffelmire, 9th Judicial Circuit, Orange County, Florida, Jan. 2021
- **Deposition** – Darren Samuel, et al v. Edamis Medina et al, 20th Judicial Circuit, Lee County, Florida, Jan. 2021
- **Deposition** – David Wishinsky v. Rashid Choufani, 9th Judicial Circuit, Orange County, Florida, Mar. 2021
- **Deposition** – Atlantic Urological Associates, P.A. v. Sean Tirney, M.D., 7th Judicial Circuit, Volusia County, Florida, Mar. 2021
- **Deposition** – Karen Buckley, et al v. Garrett Kenny, 9th Judicial Circuit, Osceola County, Florida, Mar. 2021
- **Deposition** – IN RE: Mojo Brands Media, LLC, Trustee, Gene T. Chambers v. Perkins Coie, LLP et al, United States Bankruptcy Court, Middle District of Florida, Orlando Division, Apr. 2021
- **Trial** – TLC Engineering Solutions, Inc. v. Jason Heffelmire, 9th Judicial Circuit, Orange County, Florida, Apr. 2021
- **Deposition** – Lori Patton, as Chapter 7 Trustee v. William Cole, Jr., et al., U.S. Bankruptcy Court, Middle District of Florida, Aug. 2021

¹ Testimony proffered by counsel for Debtors; accepted by Court without cross-examination or objection.



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EXPERT TESTIMONY - CONTINUED

- **Trial** – Acute Patient Care, LLC, et al. v. SPRT, Inc., et al., 9th Judicial Circuit, Orange County, Florida, Aug. 2021
- **Trial** – Newman, Seland, & Oppenheimer, LLC v. Ross Oppenheimer, 9th judicial circuit, Orange County, Florida, Sep. 2021
- **Hearing** – Good Gateway, LLC v. Orlando Gateway Partners, LLC, et al., 9th judicial circuit, Orange County, Florida, Oct. 2021
- **Trial** – Atlantic Urological Associates, P.A. v. Sean P. Tirney, M.D., 7th Judicial Circuit, Volusia County, Florida, Oct. 2021
- **Deposition** – Cutlass Collieries, LLC v. Garret Myron Jones, United States District Court, Southern District of Florida, Oct. 2021
- **Hearing** – Charlotte Wells v. Kenneth Wells, 9th Judicial Circuit, Orange County, Florida, Jan. 2022
- **Trial** – SimonMed Imaging of Florida, LLC, et al. v. Drew Medical, Inc., et al., 9th Judicial Circuit, Orange County, Florida, Feb. 2022

SEMINARS, LECTURES AND PUBLICATIONS

- **“Fraudulent Conveyance and Preference Actions Litigation in Bankruptcy”** – Florida Bar Association Annual Conference, Jun. 1993
- **“Solvent or Insolvent? That is the Question”** – Central Florida Bankruptcy Law Association Newsletter, Feb. 1994
- **“Valuation of a Closely Held Business”** – Masters of Technology Management Program, University of Denver, Feb. 1996
- **“Calculation of Economic Damages in Commercial Litigation”** – Houston Bar Association Antitrust and Trade Regulation Section, Apr. 1996
- **“Valuation of a Closely Held Business”** – Central Florida Bankruptcy Law Association, Sep. 1997
- **“Forensic Accounting”** – Florida International University CPE, Jun. 1998; University of Central Florida Southeast Accounting Conference, May 1999; KPMG Client and Alumni CPE, May 1999
- **“Valuation Issues in Litigation”** – KPMG International Forensic and Litigation Conference, Aug. 1998
- **“Valuation Issues in Litigation”** – American Society of Appraisers Orlando Chapter meeting, Apr. 1999
- **“Forensic Accounting”** – University of Central Florida Southeast Accounting Conference, May 1999
- **“Introduction to Business Damages”** – National Instructor, KPMG Forensic & Litigation Services Practice, 1998-1999
- **“Daubert: Expert Testimony and the CPA”** – Florida CPA Today, FICPA, Dec. 2000
- **“Business Valuation Services”** – FICPA 2001 Southeast Regional Accounting Show, Jun. 2001
- **“Introduction to Business”** – Adjunct Professor for Valencia Community College, Fall Semester 2001



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SEMINARS, LECTURES AND PUBLICATIONS - CONTINUED

- **"Foundations of Finance"** - Adjunct Professor for the University of Central Florida, Spring Semester 2002
- **"FAS 142: Goodwill and Other Intangible Assets"** - University of Central Florida Southeast Accounting Conference, May 2002
- **"Enterprise v. Personal Goodwill: So Whose Goodwill Is It Anyway?"** - Florida CPA Today, FICPA, Dec. 2002
- **"Business Valuations"** - University of Central Florida Southeast Accounting Conference, May 2003
- **"Gifts, the IRS, and 'Adequate Disclosure'"** - The Orlando Business Journal, Jan. 23-29, 2004
- **"The Significance of Risk in Value"** - Florida CPA Today, FICPA, May/June 2004
- **"Business Valuation as a Niche"** - FICPA FABExpo, Jun. 2004
- **"Business Valuation Services"** - Central Florida Chapter of the FICPA, Jul. 2004
- **"Business Valuation as a Niche"** - FICPA South Florida Accounting Show, Oct. 2004
- **"Cost Segregation Study Helps Maximize Tax Savings"** - The Orlando Business Journal, Oct. 1-7, 2004
- **"Conducting a Business Valuation"** - FICPA 2005 Valuation & Litigation Section Conference, Jan. 2005
- **Conference Chairperson** - FICPA 2005 Valuation & Litigation Section Conference, Jan. 2005
- **"The Debits and Credits of Catastrophe Loss Insurance Claims"** - 24th Annual University of Central Florida Southeast Accounting Conference, May 2005
- **"The Dartboard Approach to Business Valuation"** - Orlando Chapter of the Institute of Management Accountants, May 2005
- **"Litigation Services and Commercial Damages"** - FICPA VLLT200, Oct. 2005
- **"Practice Opportunities in Insolvency"** - FICPA 2006 Valuation, Forensic Accounting, and Litigation Services Section Conference, Jan. 2006
- **"The Debits and Credits of Catastrophe Loss Insurance Claims"** - FICPA 2006 Valuation, Forensic Accounting, and Litigation Services Section Conference, Jan. 2006
- **"Valuation Case Study: Gift and Estate Tax Purposes"** - FICPA 2006 Valuation, Forensic Accounting, and Litigation Services Section Conference, Jan. 2006
- **"Litigation Services and Commercial Damages"** - FICPA VLLT200, Dec. 2006
- **"Introduction to Business Valuation"** - BV201, American Society of Appraisers, Multiple times
- **"Income Approach to Business Valuation"** - BV202, American Society of Appraisers, Multiple times
- **"Current Business Valuation Topics"** - Estate Planning Council of Naples, Sep. 2007
- **"Forensic Accounting"** - Tampa Chapter Institute of Internal Auditors, Oct. 2007
- **"Appraising Business Appraisals"** - First Monday, Orlando Regional Chamber of Commerce, Dec. 2007



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SEMINARS, LECTURES AND PUBLICATIONS - CONTINUED

- **"Discounts and Premiums Update"** - Internal Revenue Service, Dec. 2007
- **"Discounts and Premiums Update"** - Naples Probate & Pumpernickel, Feb. 2008
- **"Market Approach to Value"** - BV203, American Society of Appraisers, Multiple times
- **"Bankruptcy, Insolvency, & Fresh Start Accounting"** - FICPA 2009 Valuation, Forensic Accounting, and Litigation Services Section Conference, Jan. 2009
- **"Mark to Market in the Financial Institution Industry"** - Florida International Bankers Association, Apr. 2009
- **"Mark to Market in the Financial Institution Industry"** - Florida Bankers Association, Jun. 2009
- **"Navigating Bankruptcy and Insolvency Cases"** - AICPA National Forensic Services Conference, Sep. 2009
- **"Goodwill Impairment and other Fair Value Issues in the Current Economy"** - McGladrey & Pullen/RSM McGladrey Webinar, Nov. 2009
- **"The Income Approach to Valuation"** - BV202, Deloitte & Touche, Dallas, TX, Feb. 2010
- **"ASC350: Goodwill Impairment Testing"** - Central Florida Chapter of the Florida Institute of Certified Public Accountants, Sep. 2010
- **"The Income Approach to Valuation"** - BV202, Deloitte & Touche, New York, NY, Sep. 2010
- **"Introduction to Business Valuation and The Market Approach"** - BV201N, Deloitte & Touche Europe, Prague, Czech Republic, Dec. 2010
- **"The Income Approach & the Asset Approach"** - BV202N, Deloitte & Touche Europe, Prague, Czech Republic, Dec. 2010
- **"Advanced Topics in Business Valuation"** - BV204N, American Society of Appraisers, Jan. 2011
- **"Fair Value and Impairment Accounting"** - University of Central Florida Annual Accounting Conference, May 2011
- **"Using SBBI and Duff & Phelps Risk Premium Data Correctly"** - FICPA Valuation, Forensic Accounting, and Litigation Services Annual Conference, Jan. 2012
- **"Statutory Fair Value"** - The Florida Bar Business Law Section Annual Retreat, Sep. 2012
- **"No Silver Bullet in Value Question Concerning Dissolution, Buy-Sell, Gift & Estate, and Bankruptcy Litigation: Is 50 Percent of 100 percent Equal to 50 Percent?"** - The Briefs, Orange County Bar Association, Vol. 82, No. 1, Jan. 2014
- **"The Market and Asset Approaches to Business Valuation"** - IIBV101, Melbourne, Victoria, Australia, May 2014
- **"The Income Approach and International Cost of Capital"** - IIBV102, Melbourne, Victoria, Australia, May 2014
- **"Multi-disciplinary Valuation Engagements"** - Moderator, American Society of Appraisers International Appraisers' Conference, Sep. 2014



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SEMINARS, LECTURES AND PUBLICATIONS - CONTINUED

- **"The Multi-Period Excess Earnings Method"** - Southeast Chapter of Business Appraisers Conference, Sep. 2014
- **"International Cost of Capital"** - American Business Appraisers National Network Conference, Sep. 2014
- **"Five Tips That Will Enhance Your Valuation Analysis"** - Business Valuation Australia, Business Valuation Resources, LLC, Oct. 2014
- **"Valuer's Q&A Corner"** - Business Valuation Australia, Business Valuation Resources, LLC, Oct. 2014
- **"Lively Debate About International Business Valuation Education and Credentials"** - Business Valuation Resources and the International Institute of Business Valuators, Oct. 2014
- **"Valuing Intangible Assets"** - Florida Institute of Certified Public Accountants Valuation, Forensic Accounting, and Litigation Services Annual Conference, Jan. 2015
- **"The Income Approach to Valuation"** - BV202, American Society of Appraisers, Jan. 2015
- **"Protecting Intangible Value"** - The Briefs, Orange County Bar Association, Mar. 2015
- **"Statutory Fair Value"** - Orange County Bar Association Business Law Section, May 2015
- **"Indefinite does not mean Infinite: Solving a Dichotomy in Trademark Valuation"** - BV Update, Business Valuation Resources, LLC, May 2015
- **"Is it Worth It? How to Protect Intangible Value"** - Texas Bar Journal, Texas Bar Association, Jun. 2015
- **"Do Divorces Have a Monopoly on the Issue of Personal Goodwill?"** - 2015 American Society of Appraisers Advanced Business Valuation Conference, Oct. 2015
- **"Methods, Myths, & Minefields: Valuing Construction Industry Participants"** - Florida Institute of Certified Public Accountants 2015 Construction Industry Conference, Oct. 2015
- **"Valuing Your Business"** - Perspective CEO Forum Series, Sep. 2016
- **"Expert Panel: Troubling Topics"** - International Association of Certified Valuation Analysts, Oct. 2016
- **"Personal and Enterprise Goodwill"** - 2017 American Business Appraisers Annual Conference, Apr. 2017
- **"Statistics and Economic Damages"** - 2017 American Business Appraisers Annual Conference, Apr. 2017
- **"Personal Goodwill: Not for Divorces Alone"** - Volusia County Chapter of the Florida Institute of Certified Public Accountants, May 2017
- **"Goodwill and Other Intangible Assets: Subsequent Measurement"** - Volusia County chapter of the Florida Institute of Certified Public Accountants, May 2017



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SEMINARS, LECTURES AND PUBLICATIONS - CONTINUED

- **"Back-Solving Un-Observable Trademark Royalty Rates - The Case of ITT vs. Xylem Group"** - With Dr. Christof U. Binder, Business Valuation Review, American Society of Appraisers, Vol. 36, Issue 2, Summer 2017
- **"Professionalism in the International Appraisal Profession"** - Panel Moderator, 2017 International Conference on the Valuation of Plant, Machinery, & Equipment, Sep. 2017
- **"How Technology Changed the Balance Sheet...and Risk"** - 2017 International Conference on the Valuation of Plant, Machinery, & Equipment, Sep. 2017
- **"Personal Goodwill (Again); What Worked (This Time)"** - 2017 ASA Advanced Business Valuation Conference, Oct. 2017
- **"Valuation and Common Sense"** - 2017 Minnesota Society of Certified Public Accountants' Business Valuation Conference, Nov. 2017
- **"Tax Affecting Pass-Through Entities: Where Are We Today and Do the Models Really Work?"** - Minnesota Society of Certified Public Accountants' Business Valuation Conference, Nov. 2017
- **"BV202 The Income Approach"** - Mexico Institute of Administration and Valuation of National Assets, Mexico City, Dec. 2017
- **"Valuation: Complex Capital Structures"** - 2018 American Business Appraisers' Annual Conference, Apr. 2018
- **"Valuation: Dual Enabling Assets"** - 2018 American Business Appraisers' Annual Conference, Apr. 2018
- **"Business Valuation"** - 2018 Orange County Bar Association Bench Bar Conference, Apr. 2018
- **"A Tale of Personal Goodwill: Something That Worked (This Time) and Why"** - American Society of Appraisers Webinar Series, Jan. 2019
- **"BV202 The Income Approach"** - Liberty International, Apr. 2019
- **"What You Need to Know About Business Valuation, and Then Some"** - Peterson & Myers, P.A., Jan. 2020
- **"A Revisit of 'Known or Knowable' and Subsequent Events in the COVID-19 World"** - BV Update, Business Valuation Resources, LLC, May 2020
- **"A Panel Discussion: How COVID-19 has Affected Business Value and Transactions"** - Orange County Bar Association Business Law Committee, Jan 2021
- **"Impact of Covid-19 on Valuations and Buy/Sell Transactions"** - National Association of Dealer Counsel Annual Conference, Panel Member, May 2021
- **"The Impact of COVID-19 on Business Valuations and M&A Transactions"** - Guest Column, The Briefs, Vol. 90, No. 3, The Orange County Bar Association, Mar. 2022
- **"The Analysis and Appraisal of Closely Held Companies"** - Contributing Author, Valuing a Business, 6th Edition, by Sharon Pratt, Mar. 2022

