



*Curriculum Vitae*

**ROBERT VANCE, CPA/ABV/CFF, CVA, CFP**

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**Education and Training**

The University of Tennessee	
<i>Bachelor of Science in Business Administration with Honors (Accounting)</i>	<b>1985</b>
The College for Financial Planning	
<i>Certified Financial Planner Training (2 Year Course)</i>	<b>1989-90</b>
The American Institute of Certified Public Accountants	
<i>Business Valuation Certificate of Educational Achievement Program (64 Hour Course)</i>	<b>1995</b>
National Association of Certified Valuation Analysts	
<i>Certified Valuation Analysts Training (16 Hour Course)</i>	<b>1995</b>
Tennessee Supreme Court	
<i>Rule 31 Civil Mediation Training</i>	<b>2006</b>
Financial Industry Regulatory Authority (FINRA)	
<i>Basic Arbitrator Training Program</i>	<b>2009</b>

**Educational Conferences**

The American Institute of Certified Public Accountants	
<i>National Business Valuation Conference</i>	<b>1996, 2009</b>
<i>ABV Examination Review</i>	<b>2008</b>
National Association of Certified Valuation Analysts	
<i>Annual Business Valuation Conference</i>	<b>1996, 2003, 2009</b>
The AICPA & The American Academy of Matrimonial Lawyers	
<i>National Conference on Divorce</i>	<b>2002, 2004</b>
The Tennessee Society of Certified Public Accountants	
<i>Valuation and Litigation Services Conference</i>	<b>1997-99</b>
<i>Conference on Business Valuation, Forensic Investigation &amp; Litigation Services</i>	<b>2004-09</b>
BV Resources & the American Society of Appraisers	
<i>Divorce: A Hands-On Workshop for BV Practitioners</i>	<b>2008</b>

**Credentials**

Certified Public Accountant (CPA)	<b>1987</b>
Certified Financial Planner (CFP) <sup>®</sup>	<b>1990</b>
Tennessee Real Estate Affiliate Broker (License Retired)	<b>1994</b>
Certified Valuation Analyst (CVA)	<b>1995</b>
Tennessee Insurance Agent	<b>1997</b>
Securities Agent (Series 6 & 63)	<b>1997</b>
Tennessee Supreme Court Rule 31 Listed General Civil Mediator	<b>2006</b>
Certified in Financial Forensics (CFF)	<b>2008</b>
Accredited in Business Valuation (ABV)	<b>2009</b>
FINRA Dispute Resolution Arbitrator	<b>2009</b>

### **Professional Memberships**

The Tennessee Society of Certified Public Accountants (TSCPA)	<b>1987-Present</b>
<i>State Chapter - Business Valuation, Forensic Investigation &amp; Litigation Services Comm.</i>	<b>2005-Present</b>
<i>Memphis Chapter - President</i>	<b>2007-08</b>
The American Institute of Certified Public Accountants (AICPA) – Member	<b>1988-Present</b>
<i>Forensic and Valuation Services Section</i>	<b>2009-Present</b>
<i>CFF Champion for Tennessee</i>	<b>2009-Present</b>
National Association of Certified Valuation Analysts (NACVA) – Member	<b>1995-Present</b>
Memphis Bar Association (MBA) - Associate Member	<b>2005-Present</b>

### **Professional History**

Lattimore, Black, Morgan & Cain, P.C. - Partner	<b>2007-Present</b>
Valuation / Litigation Consultants, PLC - Principal	<b>2003-2007</b>
Moriah Properties - Commercial Real Estate Ownership and Management	<b>2000-Present</b>
Robert Vance & Associates CPAs & Consultants - Principal	<b>1988-2003</b>
Bean & Ison CPAs - Staff Accountant	<b>1986-1988</b>
William R. Vance & Co. CPAs - Staff Accountant	<b>1985-1986</b>

### **Range of Experience**

Business Valuation, Divorce, Forensic Accounting and Litigation Consulting Practice	
<i>Business Valuation: Divorce, Sale, Acquisition, Merger, Litigation, Estate and Gift</i>	
<i>Divorce Consulting Services: Pension Plan Valuation, Need and Ability to Pay Alimony Analysis, Property Settlement Asset Separation (Marital Balance Sheet), Stock Option Valuation, Income Calculations for Child Support, Separate Property Issues</i>	
<i>Forensic Investigative Accounting</i>	
<i>Court-Appointed Special Master and Court's Own Witness</i>	
Civil Mediation in Financial Matters (Rule 31 Listed)	
Class Action Claims Administration	
Economic Damages Practice	
<i>Analysis of Lost Business Profits &amp; Lost Income for Personal Injury, Wrongful Death &amp; Wrongful Termination</i>	
CPA Practice (Sold in 2003)	
<i>Practiced as an Accountant, Financial Advisor and Consultant in Public Practice for 18 years, 15 as sole prac. Compiled, Reviewed and Audited Financial Statements, Prepared over 2000 Individual and Business Tax Returns, Financial and Tax Planning for Individuals and Businesses</i>	
Commercial Real Estate Financial Management (1988-1998)	
<i>Managed the finances and vendor contracts for a shopping center in Germantown, TN; no lease representation</i>	

### **Personal and Community**

Married to Tamara Minges Vance, with two children	
Boy Scouts of America - Eagle Scout, Chickasaw Council Advisory Board and Troop 278 Committee Chairman	
The Boys & Girls Clubs of Greater Memphis - Treasurer, Central Board of Directors and Foundation Member	
The Phoenix Club - President	

## **Publications and Presentations**

- Presenter - "Analyzing Financial Matters in Divorce", TN Attorneys Memo 2009 Family Law Conference for Tennessee Practitioners, Knoxville, & Nashville, TN, Oct. & Dec. 2009
- Presenter - "Financial Bootcamp for Matrimonial Lawyers (Breakin' Up is Hard to Do, But Learn How to Make Your Job Easier)", Memphis Bar Assoc. Annual Family Law Conference, Memphis, TN, Nov. 2009
- Presenter - "Financial Skills for Attorneys-Deciphering Financial Statements", National Business Institute, National Teleconference, Nov., 2009
- Presenter - "Mock Deposition for a Business Valuation Engagement", AICPA National Business Valuation Conference, San Francisco, CA, Nov. 2009, & NACVA 2009 Annual Consultant's Conference, Boston, MA, May, 2009 & TSCPA Conference on Bus Val., Forensic Investigation, & Litigation Services, Nashville, TN, Oct. 2008
- Presenter - "Drawing Value and Perspective from a Business Valuation", Innovation Imperative Conference, Knoxville, TN, Oct. 2009
- Presenter - "To Divide, Calculate and Conquer: Marital Estates and Alimony", Statewide Webcast by Tennessee Bar Association, Oct. 2009
- Presenter - "Must Know Tennessee Cases for the Expert Witness", TSCPA Conference on Bus Val., Forensic Investigation, & Litigation Services, Nashville, TN, Oct. 2009
- Presenter - "Financial Skills for Attorneys-Knowing and Interpreting Individual Tax Returns", National Business Institute, National Teleconference, Sept., 2009
- Article - "Breakin' Up is Hard to Do", Cover Article-*Tennessee Bar Journal*, August 2009
- Presenter - "Business Valuations: Who to Hire as Your Expert and How to Get Started" and "Business Valuation: What You Need to Know in Tennessee", Statewide Webcasts by Tennessee Bar Association, July 2009
- Article - "Expert Alphabet Soup", *Memphis Business Journal-Litigation Special Section*, June 12, 2009
- Presenter - "Successful Financial Settlements For Your Divorce Client", National Business Institute, Knoxville, TN, May, 2009
- Presenter - "Tax Issues Related to Divorce", Chattanooga Tax Practitioners, Chattanooga, TN, Feb. 2009
- Article - "Dividing the Marital Estate and Calculating Reasonable Need and the Ability to Pay Alimony", Two-part series in *American Journal of Family Law*, Aspen Publishers, Fall 2008
- Presenter - "Tax Issues Related to Divorce", 2008 Singleton B. Wolfe Memorial Federal Tax Conference, Knoxville, TN, Oct. 2008
- Presenter - "Business Valuations in Divorce", Williamson County Bar Assoc., Franklin, TN, Oct. 2008
- Presenter - "Business Valuations in Divorce: What Family Lawyers Need to Know", TN Attorneys Memo 2008 Family Law Conference for Tennessee Practitioners, Nashville, Memphis, Chattanooga & Knoxville, TN, Oct. 2008
- Presenter - "Calculation of Economic Damages for Personal Injury & Wrongful Death Cases", TN Attorneys Memo 2008 Law Conference for Tennessee Practitioners, Nashville, Memphis & Knoxville, TN, Sep. 2008
- Presenter - "Understanding Economic Damages & Present Value for Personal Injury, Wrongful Death & Wrongful Termination Cases for Mediation & Trial", Knoxville Bar Assoc., Knoxville, TN, Sep. 2008
- Presenter - "Divorce Fallout: The Half Life is Longer Than You Think-Tax Repercussions of a Divorce and Retirement Decisions in Divorce", Knoxville Bar Assoc., Knoxville, TN, Aug. 2008
- Presenter - "Advanced Issues in Divorce: Valuation And Division Of Complex Assets", National Business Institute, Nashville, TN, Mar. 2008
- Presenter - "From Alimony Calculation to Property Settlement: Analyzing the Financials of Divorce", Tennessee Attorneys Memo, State-wide Teleconference, Feb. 2008
- Presenter - "Analyzing Financial Discovery in Divorce", Mississippi Society of CPAs, Annual Business Valuation and Litigation Services Conference, Jackson, MS, Nov. 2007
- Presenter - "Family Law: Helping Your Clients Through Difficult Cases; Analyzing Financial Information in Divorce", National Business Institute, Knoxville, TN, Nov. 2007

- Presenter - "Finding and Tracing Hidden Sources of Income", Memphis Bar Assoc., Memphis, TN Oct. 2007
- Presenter - "Beyond Child Support: Financial Planning for Children", American Bar Assoc. Section of Family Law, 2007 Fall CLE Conference, Memphis, TN, Oct. 2007
- Presenter - "Understanding and Using Business Valuations in Divorce: What Family Lawyers Need to Know", Memphis Bar Assoc., 2007 Bench Bar Conf., Destin, FL, May 2007
- Presenter - "Tip on [Economic] Damages", Barristers Ed. Serv., Memphis, TN, Dec. 2006
- Presenter - Panel for "Best Practices for Developing and Managing a Business Valuation/Litigation Consulting Practice", Conference on Bus Val., Forensic Investigation, & Litigation Services, Nashville, TN, Nov. 2006
- Presenter - (live presentation recorded for on-line CLE) "Analyzing Financial Discovery in Divorce", Tennessee Bar Assoc., Knoxville and Nashville, TN, Nov. 2006
- Presenter - "Proof of Economic Damages in Tort Cases", Memphis Bar Assoc., Memphis, TN, Aug. 2006
- Article - "What's Your Life Worth", *Memphis Business Journal-Litigation Special Section*, June 23, 2006
- Presenter - "Valuing And Organizing Pension Plans & Other Retirement Assets In Divorce", Memphis Bar Assoc., Memphis, TN, June 2006
- Guest Lecturer - University of Mississippi School of Law, "Business Valuation and Pension Valuation in Family Law", Oxford, MS, Oct. 2005
- Presenter - "Valuation of Pension Plans and Other Retirement Assets in a Divorce", Mississippi Family Law Annual Update, Jackson, MS, July 2005
- Presenter - (live presentation recorded for on-line CLE) "Financial Aspects of Divorce", Tennessee Bar Assoc., Knoxville, Chattanooga, Nashville and Memphis, TN, Nov. 2004
- Article - "CPA CSI: Creatively Searching for Income", *Memphis Business Journal*, February 6, 2004
- Presenter - "She Got the Goldmine and I Got the Shaft - What's Your Spouse Really Worth?", Memphis Bar Assoc., 2003 Lawyers Helping Lawyers, Memphis, TN, Oct. 2003
- Presenter - "Understanding and Using Business Valuations", TSCPA, Memphis, TN, Oct. 2003
- Presenter - "Dividing the Wealth in Divorce", Memphis Bar Assoc., 2003 Bench Bar Conf., Destin, FL, May 2003
- Article - "Surely You Jest While I Vest - Pension Valuation In A Tenn. Divorce", *Memphis Lawyer*, Jan., 2003
- Presenter - "Family Law Practice Management + Preparing Your Forensic Psychologist and Accountant Experts", Tennessee Bar Association, Knoxville, Nashville and Memphis, TN, Dec. 2002
- Article - "The W-2 as Roadmap for TN Child Support Guidelines Income", *Family Practice, The Newsletter for the Family Law Section of the Tennessee Bar Association*, Aug., 2002
- Article - "Prof. Practice Valuation in a Tennessee Divorce", *Tennessee CPA Journal*, TSCPA, June, 2001
- Article - "Forensic Accounting: Performing Autopsies on Paper", *Family Practice, The Newsletter for the Family Law Section of the Tennessee Bar Association*, March, 2001
- Article - "Valuing Professional Practices in a Tennessee Divorce", *Memphis Lawyer*, July/Aug., 2000
- Article - "Could'a, Should'a, Would'a, 20:20 Hindsight in a Divorce", *The Young Lawyers' App.*, May, 2000
- Article - "The Top Ten Accounting Terms for Attorneys", *The Young Lawyers' Appeal*, May, 1999
- Article - "Tax Returns Say The Darndest Things", *The Young Lawyers' Appeal*, Feb., 1998
- Newsletter - *For Better, For Worse - A Discussion of Divorce Related Topics*

### **Qualified as an Expert or Special Master in the Following Courts**

- U.S. District Court for the Western District of TN, Judges McCalla (1) & Mays (3)  
*Personal Injury Economic Damages, Business Valuation, Forensic Accounting, Lost Business Profits*
- Circuit Court of Tennessee at Shelby County, Divisions 1, 2, 3, 4, 6, 7, 8 & 9 (30<sup>th</sup> Dist. at Memphis)  
*Business Valuation, Divorce Needs & Ability to Pay Alimony Analysis & Division of Property, Divorce Separate Property Issues, Personal Injury Economic Damages, Court-Appr. Accountant*
- Circuit Court of Tennessee at Shelby County, Division 7 (30<sup>th</sup> Dist. at Memphis)  
*Special Master for Divorce Separate Property Valuation of a Retirement Plan*
- Chancery Court of Tennessee at Memphis, Parts 1, 2 & 3  
*Business Valuation, Divorce Needs & Ability to Pay Alimony Analysis & Division of Property, Business Structure*
- Chancery Court of Tennessee at Knox County, Part 1  
*Business Valuation, Divorce Needs & Ability to Pay Alimony Analysis*
- Circuit Court of Tennessee at Hamilton County, Division 3 (11<sup>th</sup> Dist. at Chattanooga)  
*Embezzlement and Internal Controls*
- Circuit Court of Tennessee at Knox County, Division 4 (6<sup>th</sup> Dist. at Knoxville)  
*Court's Own Witness for Divorce Valuation of a Retirement Plan*
- Shelby County Divorce Referee  
*Determination of Income for Support*
- Probate Court of Shelby County  
*Business Valuation*
- Claims Commission for the State of Tennessee  
*Economic Damages*
- Chancery Court of Tennessee at Dyer County (29<sup>th</sup> Dist. at Dyersburg)  
*Child Support Determination*
- Chancery Court of Tennessee at Haywood County (28<sup>th</sup> Dist. at Brownsville)  
*Business Valuation*
- Chancery Court of Tennessee at Obion County (27<sup>th</sup> Dist. at Union City)  
*Business Valuation*
- Chancery Court of Tennessee at Madison County (26<sup>th</sup> Dist. at Jackson)  
*Divorce Needs & Ability to Pay Alimony Analysis & Division of Property*
- Chancery Court of Tennessee at Fayette County (25<sup>th</sup> Dist. at Somerville)  
*Special Master for Investigation of Spouse's Income in Divorce*
- Chancery Court of Tennessee at Tipton County (25<sup>th</sup> Dist. at Covington)  
*Business Valuation, Divorce Needs & Ability to Pay Alimony Analysis & Division of Property, Lost Business Profits*
- Chancery Court of Mississippi at Marshall County  
*Business Valuation*
- Circuit Court of Florida at Pinellas County (6<sup>th</sup> Dist.)  
*Business Valuation*
- Circuit Court of Arkansas at Craighead County  
*Divorce Separate Property Issues & Division of Property*

## **Expert Witness Testimony Appearances - Trial**

- 2009 - *M. Dawn Sloan v. Donald F. Sloan*, No. CH-08-1971, Chancery Court of TN at Memphis, Part 1, divorce asset division, alimony needs & ability to pay analysis
- 2009 - *Furnco, LLC v. Laneventure, Inc. et al.*, No. 2:07-cv-02333-SHM-dkv, U.S. District Court for the Western District of TN Western Division, business valuation, Jury trial
- 2009 - *City of Morristown v. Koch Foods, LLC*, Administrative Hearing with City Administrator, cost accounting procedures for allocation of special assessments by the water department
- 2009 - *Alyson A. Eberting v. Jeffrey J. Eberting*, No.171599-1, Chancery Court of TN at Knox County, Part 1, divorce business valuation for a professional practice, professional v. enterprise goodwill, alimony needs and ability to pay analysis
- 2009 - *Browns Construction et al. v. Jewayn J. Rayburn*, No. 07C893, Circuit Court of TN for the 11<sup>th</sup> Dist. at Chattanooga, Div. 3, employee embezzlement and internal controls; Jury trial
- 2009 - *Carrie F. Reckert v. Christopher S. Reckert*, No. CH-09-0015-3, Chancery Court of TN at Memphis, Part 3, divorce alimony needs analysis
- 2009 - *Jane E. Wills v. Walter D. Wills, III*, No. CT-000260-07, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, divorce classification of separate and marital property, commingling and transmutation; Special Master hearing
- 2008 - *James Andrews v. Susie Andrews*, No. CH-08-0242-1, Chancery Court of TN at Memphis, Part 1, divorce asset separation and alimony needs analysis; business valuation of a professional practice
- 2008 - *Terrie L. Hankins v. James M. Hankins*, No. CT-007025-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 1, business valuation, valuation of separate IRA and return of investment v. wages in divorce
- 2008 - *Anthony Fragale v. Shelley Fragale*, No. CT-007477-07, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, Special Master for separate property value of a defined benefit pension
- 2008 - *Holly S. Hall v. Jeffery F. Hall*, No. DR-2007-17 (LB), Circuit Court of AR at Craighead County, divorce separate property valuation of assets and income for support
- 2008 - *Fred E. Brooks, Sr. v. Mary E. Brooks*, No. 23,207, Chancery Court of TN at Tipton County for the 25<sup>th</sup> Dist. at Covington, divorce separate property valuation of retirement plan
- 2008 & 2006- *Cynthia A. Schneider v. Ronald J. Schneider*, No. CT-004819-07, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 8, divorce asset separation and alimony needs analysis; actual income of husband; business valuation
- 2008 - *Neely S. Battle v. Walter P. Battle, III*, No. CT-005731-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 3, divorce asset separation and alimony needs analysis
- 2008 - *Paul A. Holdeman v. Melinda K. Holdeman*, No.25,039, Chancery Court of Obion County, TN for the 27<sup>th</sup> Judicial District at Union City, divorce business valuation
- 2007 - *Edna Bishop v. Methodist Healthcare Memphis Hospitals, Dr. Cheryl Pearson, et al.*, No. CT-000624-01-6, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, economic damages for wrongful death of a minor; Jury trial
- 2007 - *Joyce M. H. Martin v. Thomas L. Martin*, No. CT-003088-06, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 4, divorce asset separation and alimony needs analysis
- 2007 - *Kenneth D. Cook v. Jacqueline O. Cook*, No. CT-006009-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, divorce business valuation
- 2007 - *Naomi D. W. Chin v. Frank T. W. Chin*, R.D. No. 62763, Chancery Court for Madison County, divorce asset separation, alimony needs and personal expense analysis
- 2007 - *Diana L. H. Baessler v. Michael G. Baessler*, No. CT-001530-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 9, stock option valuation for divorce
- 2007 - *James Andrews v. Susie Andrews*, No. CT-000708-06, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, disposition of marital residence for divorce

- 2007 - *Inventory Locator Services, Inc. v. Partsbase, Inc.*, No. 02-2695 MaV, U.S. District Court for the Western District of TN Western Division, economic damages and lost business profits; Jury trial
- 2007 - *Lynn Alford v. Crye-Leike Insurance Agency, Inc.*, No. CH-05-0083-1, Chancery Court of TN at Memphis, business structure of an insurance agency
- 2006 - *Ericson Group, Inc. v. Mardi Gras Zone, LLC*, Case No. 2:04-CV-2033-D/V, U.S. District Court for the Western District of Tennessee Western Division, rebuttal to damages and lost business profits; Jury trial
- 2006 - *Suzan M. Ritchie v. William C. Ritchie*, No. CH-00-1601-2, Chancery Court of TN at Memphis, divorce forensic accounting
- 2006 - *Carlos L. Bumgardner, III v. Beth A. Bumgardner*, No. CH-05-0072, Part II, Chancery Court of TN at Memphis, divorce asset separation, alimony needs and ability to pay analysis
- 2006 - *Peter R. Formanek v. Robin K. Formanek*, No. CT-002749-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 9, effective tax rates charged for divorce
- 2006 - *Kim M. Morris v. Douglas J. Morris*, No. CT-002471-06, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 1, forensic accounting, determination of income for divorce support, Divorce Referee hearing
- 2006 - *James T. Dacus, Jr. v. Vickie B. Dacus*, No. CH-00-1432, Chancery Court of TN at Memphis, analysis of business profitability for alimony modification, Divorce Referee hearing
- 2005 - *Linda R. Wood et al. v. Terry R. Lowery et al.*, No. CH-03-1197-1, Chancery Court of TN at Memphis, business valuation after breach of fiduciary duties
- 2005 - *State of Tenn. ex rel., Ruby Jean West v. George Coleman, Sr.*, No. C2428, & *George Coleman, Sr. v. Renee M. (Coleman) Wilson*, No. H6604, Juvenile Court of Memphis and Shelby County, income for child support, Juvenile Court hearing
- 2005 - *Risa Stock v. Morris Stock*, No. CT-007329-02-6, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, divorce business valuation
- 2005 - *Michael Luster v. Memphis Landings Apartments, LLC et al.*, Civil Action No. 03-22244 MIA, U.S. District Court for the Western District of TN Western Division, economic damages for personal injury; Jury trial
- 2005 - *Harry W. Lofton v. Nelda Joan Lofton*, No. CT-007083-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 2, divorce business valuation and asset separation
- 2005 - *United Crane & Controls, Inc. v. Advanced Processing Systems, Inc. et al.*, No. 5572, Circuit Court of Tipton County, economic damages and lost business profits
- 2004 - *Helen Burnine v. State of Tennessee*, Case No. 20300258, Claims Commission for the State of Tennessee, economic damages for personal injury
- 2004 - *Mary H. Bull v. James A. Bull, Jr.*, No.19466, Chancery Court of Tipton County, TN for the 25<sup>th</sup> Judicial District at Covington, divorce business valuation and income analysis
- 2003 - *Boyd W. Argo v. Debra H. Argo*, No.13031, Chancery Court of Fayette County, TN for the 25<sup>th</sup> Judicial District at Somerville, divorce business valuation
- 2003 - *Estate of Amos Okrah, M.D.*, No.C7727, Probate Court of Shelby County, Div 1, estate business valuation
- 2003 - *Kimetra B. Martin v. Darrell L. Martin*, No.CT-005494-00, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, divorce income analysis
- 2003 - *Susan C. Ferrara v. Randall R. Ferrara*, No.CT-004521-01, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 9, divorce business valuation
- 2002 - *Vonette Beckon v. Weir Beckon*, No.01-555-FD-09, Circuit Court for the Sixth Judicial Circuit for Pinellas County, FL; divorce business valuation
- 2002 - *Karen A. Tosi v. John D. Tosi*, No.CH-00-0931-2, Chancery Court of TN at Memphis, divorce business valuation
- 2002 - *Theresa A. B. Prescott v. Gary G. Prescott*, No.01-0116, Chancery Court of Marshall County, MS, divorce business valuation

- 2001 - *John F. Dean v. Emily G. Dean*, No.1649398-2, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis Div. 2, alimony and child support calculations,
- 2001 - *James L. Doe v. Georgia R. Doe*, No.CH-00-1980-1, Chancery Court of TN at Memphis, divorce alimony and child support calculations
- 2001 - *Christopher N. Powell v. Patsy C. Powell*, No.11937, Chancery Court of Haywood County, TN for the 28<sup>th</sup> Judicial District at Brownsville, divorce business valuation
- 2001 - *Russell M. Lipsey dba Security Watch, Inc. v. Pro Tech Fire Systems et. al.*, No.69579, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 3, calculations for economic damages and lost business profits, jury trial
- 1999 - *Maria I Guerra v. Javier C. Espagnol*, No.30671-2, Chancery Court of TN at Memphis, divorce alimony and child support calculations and interpretation of income per guidelines
- 1997 - *Pamela L. Ford v. Michael B. Ford, Sr.*, No.92-5, Chancery Court of TN at Dyer County, divorce child support calculations and interpretation of income per guidelines
- 1996 - *Nancy Crutcher O'Connor v. Robert B. O'Connor*, No.150455-6, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, divorce business valuation

## **Expert Witness Testimony Appearances - Deposition**

- 2009 - *Judith F. Glasscock et al. v. Baptist Memorial Hospital, O.R. Nurses, Inc. et al.*, No. CT-005069-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 5, economic damages for wrongful death and lost business value
- 2009 - *Sports Belle, Inc. et al. v. Travelers Property Casualty Co. of America*, No. 3:08-cv-400, U.S. District Court for the Eastern District of TN at Knoxville, analysis of business viability
- 2009 - *Vercelia M. Brown, Individually and as Parent and Natural Guardian of Myrius Brown, A Minor v. Methodist Healthcare-Memphis Hospitals, et al.*, No. CT-002427-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 5, economic damages for personal injury of a minor
- 2009 - *Elizabeth Burks v. The Kroger Company, et al.*, No. 0D 06 260, Circuit Court of Montgomery County, TN for the 19<sup>th</sup> Judicial District at Clarkesville, projected medical economic damages and present value
- 2009 - *Furnco, LLC v. Laneventure, Inc. et al.*, No. 2:07-cv-02333-SHM-dkv, U.S. District Court for the Western District of TN Western Division, economic damages and business valuation
- 2009 - *Patrick J. McDonough v. Memphis Radiological, Professional Corporation, Medical Accounts Receivable Management d/b/a MED-ARM, and Semmes-Murphy Clinic*, No. 04cv2697, U.S. District Court for the Western District of Tennessee Western Division, economic damages for wrongful termination
- 2009 - *Carrie F. Reckert v. Christopher S. Reckert*, No. CH-09-0013-3, Chancery Court of TN at Memphis, divorce personal living expenses for temporary support
- 2009 - *Ronald A. Burton v. Virginia Burton*, No. 2005-0653-1, Circuit Court of Sevier County, TN, divorce business valuation
- 2008 - *Terrie L. Hankins v. James M. Hankins*, No. CT-007025-03, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 1, divorce business valuation, valuation of separate IRA and return of investment v. wages
- 2008 - *Jesse C. Hammond v. Martha G. Hammond*, No. 161560-3, Chancery Court of TN at Knox County, divorce asset separation with separate property issues
- 2008 - *David Holzemer and Downtown Buggy, LLC v. City of Memphis, County of Shelby et al.*, No. 06-2436 M1/V MaV, U.S. District Court for the Western District of TN Western Division, economic damages and lost business profits
- 2008 & 2006 - *James K. Patterson, M.D. and Rushton E. Patterson, Jr., M.D. v. Methodist Healthcare-Memphis Hospitals*, No. CT-002611-04, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 3, economic damages and lost business profits
- 2008 - *James Warren, Jr. v. Mohamad J. Akbik, M.D., Baptist Memorial Hospital Collierville et al.*, No. CT-006992-03, Div. 4, economic damages for personal injury
- 2007 - *James Andrews v. Susie Andrews*, No. CT-000708-06, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, divorce asset separation and alimony needs analysis
- 2007 - *Joyce M. H. Martin v. Thomas L. Martin*, No. CT-003088-06, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 4, divorce asset separation and alimony needs analysis
- 2007 - *Betty A. Holmes v. Donald R. Holmes*, No. CT-005387-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 7, divorce business valuation
- 2007 - *Estate of Earl Johnson et al. v. Eric K. Conrad et al.*, No. CT-000963-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 1, economic damages for personal injury
- 2007 - *Joseph Mingo et al. v. Sunbelt Management Company et al.*, No. 3:06cv00213HTW-JCS, U.S. District Court for the Southern District of MS, Jackson Division, rebuttal of economic damages and lost business profits
- 2007 - *Linda Johnson et al. v. Methodist Healthcare of Memphis et al.*, No. CT-006138-02, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, economic damages for personal injury
- 2007 - *Lynn Alford v. Crye-Leike Insurance Agency, Inc.*, No. CH-05-0083-1, Chancery Court of TN at Memphis, business structure of an insurance agency
- 2006 - *Host International, Inc. v. AAD:Finch, Inc. et al.*, No. 2:05CV2143-d/p, U.S. District Court for the Western District of Tennessee Western Division, business lost profits rebuttal

- 2006 - *Lawson H. Hardwick, III v. Ronda Liles Hardwick*, No. I-26365, In the Chancery Court for Williamson County, TN at Franklin, divorce business valuation
- 2006 - *Knosha Hurd and Mark Pettis, v. Oddie L. Battles, Jr., M.D., et al.*, No. CT-007248-02, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 8, economic damages for personal injury of a minor
- 2006 - *Naomi D. W. Chin v. Frank T. W. Chin*, R.D. No. 62763, Chancery Court for Madison County, TN, divorce asset separation, alimony needs and personal expense analysis
- 2006 - *Southeastern Sports Management v. Scotty Baker, City of Southaven et al.*, No. 2:05CV61-BB, U.S. District Court for the Northern District of Mississippi, econ. damages and lost business profits
- 2005 - *Nathaniel B. Kpurubu, et al. v. Thomas D. Elmore, M.D., et al.*, No. CT-001496-04 & CT-000594-05, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 5 & 6, economic damages for personal injury of a minor
- 2005 - *Michael Luster v. Memphis Landings Apartments, LLC et al.*, Civil Action No. 03-22244 MIA, U.S. District Court for the Western District of TN Western Division, economic damages for personal injury
- 2005 - *United Crane & Controls, Inc. v. Advanced Processing Systems, Inc. et al.*, No. 5572, Circuit Court of Tipton County, economic damages and lost business profits
- 2005 - *Inventory Locator Services, Inc. v. Partsbase, Inc.*, No. 02-2695 MaV, U.S. District Court for the Western District of Tennessee Western Division, economic damages and lost business profits
- 2005 - *Ericson Group, Inc. v. Mardi Gras Zone, LLC*, Case No. 2:04-CV-2033-D/V, U.S. District Court for the Western District of Tennessee Western Division, rebuttal to economic damages and lost business profits
- 2004 - *Helen Burnine v. State of Tennessee*, Case No. 20300258, Claims Commission for the State of Tennessee, economic damages for personal injury
- 2004 - *Mary Coburn, et al v. Debra M. Trammell and Frosty Treats, Inc.*, Civil Action No. 03-2632, U.S. District Court for the Western District of Tennessee Western Division, economic damages for wrongful death
- 2004 - *Pamela Jones v. Shelby County Health Care Corporation, et al.*, No. CT-007202-02, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 3, economic damages for wrongful death
- 2002 - *Stephen L. Harden v. Patti L. Harden*, No. CT-001973, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis Div. 4, divorce alimony and cash flow needs, personal expense analysis
- 2001 - *Virginia G. Shoaf v. Charles C. Shoaf*, No. S-00-07-155, Chancery Court of Panola County, MS (District 1), divorce business valuation
- 2001 - *Christopher N. Powell v. Patsy C. Powell*, No. 11937, Chancery Court of Haywood County, TN for the 28<sup>th</sup> Judicial District at Brownsville, divorce business valuation
- 1999 - *Vickie M. Schrader v. Thomas H. Schrader*, No. 161308-1, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 1, divorce business valuation
- 1999 - *Russell M. Lipsey dba Security Watch, Inc. v. Pro Tech Fire Systems et. al.*, No. 69579, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 3, economic damages and lost business profits
- 1996 - *Nancy Crutcher O'Connor v. Robert B. O'Connor*, No. 150455-6, Circuit Court of TN for the 30<sup>th</sup> Dist. at Memphis, Div. 6, divorce valuation