



Curriculum Vitae

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

Forensic & Valuation Services, PLC

12251 West Ashton Court

Knoxville, Tennessee 37934

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Web: www.ForensicVal.com



Education and Training

The University of Tennessee

Bachelor of Science in Business Administration with Honors (Accounting) **1985**

The College for Financial Planning

Certified Financial Planner Training (2 Year Course) **1989-90**

The American Institute of Certified Public Accountants

Business Valuation Certificate of Educational Achievement Program (64 Hour Course) **1995**

National Association of Certified Valuation Analysts

Certified Valuation Analysts Training (16 Hour Course) **1995**

Tennessee Supreme Court

Rule 31 Civil Mediation Training **2006**

Financial Industry Regulatory Authority (FINRA)

Basic Arbitrator Training Program **2009**

Educational Conferences

The American Institute of Certified Public Accountants

National Business Valuation Conference **1996, 2009**

ABV Examination Review **2008**

National Association of Certified Valuation Analysts

Annual Business Valuation Conference **1996, 2003, 2009**

The AICPA & The American Academy of Matrimonial Lawyers

National Conference on Divorce **2002, 2004**

The Tennessee Society of Certified Public Accountants

Valuation and Litigation Services Conference **1997-99**

Conference on Business Valuation, Forensic Investigation & Litigation Services **2004-09**

BV Resources & the American Society of Appraisers

Divorce: A Hands-On Workshop for BV Practitioners **2008**

Credentials

Certified Public Accountant (CPA) **1987**

Certified Financial Planner (CFP)[®] **1990**

Tennessee Real Estate Affiliate Broker (License Retired) **1994**

Certified Valuation Analyst (CVA) **1995**

Tennessee Insurance Agent **1997**

Securities Agent (Series 6 & 63) **1997**

Tennessee Supreme Court Rule 31 Listed General Civil Mediator **2006**

Certified in Financial Forensics (CFF) **2008**

Accredited in Business Valuation (ABV) **2009**

FINRA Dispute Resolution Arbitrator **2009**

Professional Memberships

The Tennessee Society of Certified Public Accountants (TSCPA)	1987-Present
<i>State Chapter - Business Valuation, Forensic Investigation & Litigation Services Comm.</i>	2005-Present
<i>Memphis Chapter - President</i>	2007-08
The American Institute of Certified Public Accountants (AICPA) – Member	1988-Present
<i>Forensic and Valuation Services Section</i>	2009-Present
<i>CFF Ambassador for Tennessee</i>	2009-Present
National Association of Certified Valuation Analysts (NACVA) – Member	1995-Present
Memphis Bar Association (MBA) - Associate Member	2005-Present
National Association of Forensic Economics (NAFE)	2010-Present

Professional History

Forensic & Valuation Services, PLC - Principal	2010-Present
Lattimore, Black, Morgan & Cain, P.C. - Shareholder	2007-2010
Valuation / Litigation Consultants, PLC - Principal	2003-2007
Moriah Properties - Commercial Real Estate Ownership and Management	2000-Present
Robert Vance & Associates CPAs & Consultants - Principal	1988-2003
Bean & Ison CPAs - Staff Accountant	1986-1988
William R. Vance & Co. CPAs - Staff Accountant	1985-1986

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, Asset Division (Marital Balance Sheet), Separate Property & Dissipation 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>Lost Business Profits</i>	
<i>Lost Earnings Capacity for Personal Injury, Wrongful Death & Wrongful Termination</i>	
CPA Practice (Sold in 2003)	
<i>Accountant, Financial Advisor and Consultant in Public Practice for 18 years, 15 as sole practitioner</i>	
<i>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 - "Be Your Own Forensic Accountant: Quick Methods to Figure Needs & Ability to Pay", Memphis Bar Assoc., 2010 Bench Bar Conf., Destin, FL, May 2010
- Presenter - "Identifying Dissipation", 2010 TN Assoc. for Justice Domestic Law Forum, Nashville, TN, April 2010
- Article - "Putting Together a Winning Dissipation Argument", *American Bar Association Section of Family Law Newsletter-The AICPA Corner*, March 2010
- Presenter-"The Magic a Forensic Accountant Can Bring to Your Case", Divorce Practice, Tunica, MS, Mar. 2010
- 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 (30th 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 (30th 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 for Williamson County, TN at Franklin
Business Valuation, Divorce Needs & Ability to Pay Alimony Analysis, Separate Property
- 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 (11th Dist. at Chattanooga)
Embezzlement and Internal Controls
- Circuit Court of Tennessee at Knox County, Division 4 (6th Dist. at Knoxville)
Court's Own Witness for Divorce Valuation of a Retirement Plan
- Circuit Court of Tennessee at Jefferson County
Divorce Separate Property, Imputed Income due to Underemployment, Gambling Dissipation
- 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 (29th Dist. at Dyersburg)
Child Support Determination
- Chancery Court of Tennessee at Haywood County (28th Dist. at Brownsville)
Business Valuation
- Chancery Court of Tennessee at Obion County (27th Dist. at Union City)
Business Valuation
- Chancery Court of Tennessee at Madison County (26th Dist. at Jackson)
Divorce Needs & Ability to Pay Alimony Analysis & Division of Property
- Chancery Court of Tennessee at Fayette County (25th Dist. at Somerville)
Special Master for Investigation of Spouse's Income in Divorce
- Circuit Court of Tennessee at Hardeman County, (25th Dist. at Bolivar)
Personal Injury and Business Lost Profits Economic Damages
- Chancery Court of Tennessee at Tipton County (25th 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 (6th Dist.)
Business Valuation
- Circuit Court of Arkansas at Craighead County
Divorce Separate Property Issues & Division of Property

Expert Witness Testimony Appearances - Trial

- 2010 - *Leo Berg v. Julie A. R. Berg*, No. 33840, Chancery Court of Williamson County, TN at Franklin, Judge Beall, divorce business valuation, asset division, alimony needs & ability to pay analysis, separate property
- 2010 - *Kathleen Hope McCalley v. Willis Jackson, Jr.*, No. 110648, Circuit Court of TN for the 6th Dist. at Knox County, Div. 4, (4th District at Jefferson County by Interchange), divorce separate property, imputed income due to underemployment, gambling dissipation
- 2010 - *Charles Roach & Joyce Roach v. Dixie Gas Co. et al.*, No. 06-32-0140, Circuit Court of TN for the 25th Dist. at Hardeman County, Bolivar, TN, economic damages for personal injury and business lost profits, Jury 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 11th 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 30th 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 30th 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 30th 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 25th 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 30th 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 30th 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 27th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 25th 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 25th 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 30th 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 30th 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 30th 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 28th 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 30th 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 30th Dist. at Memphis, Div. 6, divorce business valuation

Expert Witness Testimony Appearances - Deposition

- 2010 - *Timothy Bundrick & Connie Bundrick v. The Shrine Building Condominium Assoc., Inc., Henry Turley Co., Greg Mitchell and Thyssen Krupp Elevator Corp.*, No. CT-005321-07, Circuit Court of TN for the 30th Dist. at Memphis, Div. 6, economic damages for personal injury
- 2010 - *Schooltrans, LLC v. The Board of Education of Memphis City Schools*, No. 08-2379-1, Chancery Court of TN at Memphis, Part1, lost business profits due to breach of contract
- 2010 - *David L. Moore, M.D. et al. v. John Deere Health Care Plan, Inc.*, No. 3:07-CV-00484, U.S. District Court for the Eastern District of TN, lost business profits and lost earning capacity from wrongful termination
- 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 30th 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 30th 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 19th Judicial District at Clarkesville, projected medical economic damages and present value
- 2009 - *Charles Roach & Joyce Roach v. Dixie Gas Co. et al.*, No. 06-32-0140, Circuit Court of TN for the 25th Dist. at Hardeman County, Bolivar, TN, economic damages for personal injury and business lost profits
- 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 30th 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 28th Judicial District at Brownsville, divorce business valuation
- 1999 - *Vickie M. Schrader v. Thomas H. Schrader*, No. 161308-1, Circuit Court of TN for the 30th 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 30th 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 30th Dist. at Memphis, Div. 6, divorce valuation