

EXPERT WITNESS TESTIMONY

Cases Gave Deposition In:

1. Rehman, Robson & Company v. Currie & Kendall, P.C., Mark R. Mc Mahan & William H. Thomson
State of Michigan In the Circuit Court for the County of Midland
Case No. 87-005664-CK-B
Attorney: Currie & Kendall, P.C. 1991
2. Petoskey Plastics v. Craig Kear, Downbeir, Inc., d/b/a Diversified Plastics; Plactical Industries, Inc., & John Dow, Inc. jointly and severally
State of Michigan In the Circuit Court for the County of Emmet
Case No. 92-1822-CK
Attorney: Plunkett & Cooney, P.C 1993
3. James Langan v. Bauer, Bornstein, Morgan & Van Liere, a partnership, Claxton, Morgan, Flockhart & Van Liere, a dissolved partnership, Donald Morgan, an individual, and Gregory Claxton, an individual
State of Michigan In the Circuit Court for the County of Kent
Case No. 90-66465-NM
Attorney: Tolley, Fisher & Verwys P.C. 1994
4. Hybels Produce Co., Inc. (d/b/a Fresh Food Service) et al v. French & Vander Broek, P.C., B P Enterprises, Inc., French, Vander Broek & Ratzlaff, P.C., Paul C. French, Jr., E Marie Vander Broek, Ken Ratzlaff
United States District Court For the Western District of Michigan Southern Division
Case No. 4:94-CV-126
Attorney: Jack Boyko 1995
5. Diane Flohr v. Michael Flohr
Valuation of Thornapple Ophthalmology Associates, P.C. and Thornapple Optical
State of Michigan In the Circuit Court for the County of Barry
Case No. 94-131-DM
Diane Flohr 1996
6. Laverne L. Anderson v. I. John Schneider II and Landman, Latimer, Clink and Robb, a Michigan co-partnership
State of Michigan In the Circuit Court for the County of Muskegon
Case No. 92-28889-NM
Attorney: Murray Pawloski and Flakne LLP 1997
7. James and Susan Bonofiglo, PBS Investments, Woodshollow Investments, Ltd. I, and Woodcreek Condominium Association v. Penny G. Pamer, Frederick P. Mamer, M&J Realty, Inc., and M&J Realty
Eaton County Circuit Court
Case No. 96-287CZ
James Bonofiglo 1999

8. Bengston v. Bengston
State of Michigan in the Circuit Court for the County of Kent
Case No. 98-03405-DM
Attorney: William Mills 1999
9. London v. London
State of Michigan in the Circuit Court for the County of Montcalm
Case No. 99-H-437-DO
Attorney: Philip Idema 2000
10. Mary Ann Eyde v. Michael G. Eyde
State of Michigan in the 56th Judicial Court for the County of Eaton
Case No. 98-153-CB
Attorney: Anthony Spokojny 2001
11. Linda Page Woelfel v. Alan K. Woelfel
State of Michigan in the Circuit Court for the County of Kent
Case No. 00-05937-DM
Attorney: William Mills 2002
12. Monica Karbal v. Fred Morganroth, individually, Morganroth, Morganroth, Jackman & Kasody, P.C., Deborah N. Ribitwer, individually, Deborah N. Ribitwer & Associates, P.C., and John J. Stockdale, jointly and severally
State of Michigan in the Circuit Court for the County of Oakland
Case No. 01-034542NM
Monica Karbal 2002
13. In the Matter of the Arbitration of Taglia, Fette, Dumke & White, P.C. v. T.J. Passaro and Howard H. Kahne
State of Michigan In Arbitration
Attorney: Alfred Butzbaugh 2003
14. Bruce E. Ruben, M.D., P.C. v. Farmers Insurance Exchange
State of Michigan in the Circuit Court for the County of Oakland
Case No. 02-041127-NF
Attorney: Jack Hoffman 2004
15. Bliss Clearing Niagara, Inc. v. Midwest Brake Bond Co.
United States District Court, Western District of Michigan, Southern Division
Case No. 5:02-CV-0067
Attorney: Douglas Dozeman 2004
16. Falcon Waterfree Technologies, LLC v. T.E. Janssen, and Ecotech Resource, Inc.
United States District Court, Western District of Michigan, Southern Division
Case No. 1:05-CV-0551
Attorney: Richard Gaffin, Miller Canfield
17. ACMA USA, Inc. v. Surefil, LLC
United States District Court for the Eastern District of Virginia Richmond Division
Case N. 3:08-CV-0071
Attorney: Bruce M. Marshall 2008

18. Elenora Launiere v. Timothy Launiere
State of Michigan in the Kent County Circuit Court – Family Division
Case No. 07-07810-DO
Attorney: Lori Zellers 2008
19. Mary Ellen Eastland v. AFLAC
State of Michigan in the Kent County Circuit Court
Case No. 06-10252-CZ
Attorney: Jon J. Schrotenboer 2009
20. Benefit Management v. Stonehenge etc.
State of Michigan in the Kent County Circuit Court
Case No. 06-10252-CZ
Attorney: Tom Williams, Robert Eleveld 2012
21. Ben M Muller Realty Co, Inc. v. River City Studios
State of Michigan in the Kent County 17th District Court
Case No. 13-04592-CKB
Attorney: Todd Dickinson 2014
22. Inovision Software Solutions, Inc. v. Brent Lamarand and Pioneer Industrial Systems, LLC
United States District Court, Eastern District of Michigan, Southern Division
Case No. 5:14-cv-14504-JEL-DRG
Attorney: John G. Chupa 2016

Cases Testified In:

1. Noel Christoff v. Nancy Christoff
State of Michigan for the Circuit Court for the County of Kent
Case No. 90-68874-DM
Noel Christoff
Attorney: Jeremy Hickman 1995
2. Moore v. Moore
State of Michigan for the Circuit Court for the County of Kent
Case No. 94-0240-DM
Valuation of Plastic Surgery Associates, P.C.
William Mills 1995
3. Wendy Thompson v. Mark Thompson
Valuation of 3i Supply Company and Thermico, Inc.
State of Michigan in the 42nd Judicial Circuit (Midland County) Court
Case No. 94-3682-DM-C
Industrial Insulation Specialists
Attorney: Richard Lee Jr. 1996
4. Mary Ann Eyde v. Michael G. Eyde
State of Michigan in the 56th Judicial Court for the County of Eaton
Case No. 98-153-CB
Anthony Spokojny 2001

5. Joni Colovos v. Peter Soto Colovos
State of Michigan in the 2nd Judicial Circuit for the County of Berrien Trial Court – Family Division
Case No. 03-1739-DM
Attorney: Paul A. Taglia 2005
6. Big Buck Brewery & Steakhouse, Inc. d/b/a Big Buck Brewery & Steakhouse and d/b/a Auburn Hill Winery v. Michael G. Eyde and National City Bank
United States Bankruptcy Court Eastern District of Michigan, Southern Division
Case No. 04-65761-SWR
Attorney: Norman C. Witte 2005
7. William Jay Achterhof v. Gail Ann Achterhof
State of Michigan in the 20th Judicial Circuit Court for the County of Ottawa
Civil Action No. 06-54620-DM
Attorney: Raymond J. Pater 2007
8. Rong Lin and Kantima Ferry v. Tzu Cheung and Qing Chen
State of Michigan in the Circuit Court for the County of Kent
Case No. 05-01592-CZ
Attorneys: Scott Dwyer & Doug Donnell 2007
9. ACMA USA, Inc. v. Surefil, LLC
United States District Court for the Eastern District of Virginia Richmond Division
Case No. 3:08-CV-0071
Attorney: Bruce M. Marshall 2008
10. Judith A. Bott v. Arthur J. Bott Sr.
State of Michigan in the 17th Circuit Court for County of Kent
Case No. 08-11304-DO
Honorable Kathleen A. Feeney (P40614) 2011
Attorney: William Mills
11. Derenzo v. Derenzo
Ottawa County Circuit Court
Honorable Kent Engle 2011
12. Elizabeth Anne Gruizinga v. Bradley A. Gruizinga
Ottawa County Circuit Court – Family Division
Honorable Jon A. VanAllsberg 2011
13. Medawar-Azzi v. Azzi
Ingham County Circuit Court
Honorable Ebeland 2011
14. L.A. Welch v. L.S. Kelley
State of Michigan in the Circuit Court
For the County of Kent
Hearing Officer
Attorney Elizabeth Bransdorfer 2012

15. Sefika Ademi v. State Farm Mutual Automobile Insurance Company,
Amerisure Insurance Company, and Lancer Insurance Company
State of Michigan in the Circuit Court
For the County of Kent
Case No. 12-02714-NF
Honorable Donald A. Johnston
Attorney: Michael P. Risko (P45817) 2013
16. George Dernis and Maria Dernis v. Amos Financial, LLC, et al v. Despina Peroustianes Trust
(Third Party Interveners)
State of Michigan in the 48th Circuit Court for the County of Allegan
Case No. 15-054718-CZ
Honorable Roberts Kengis
Attorney: Joshua Beard 2018 – 2019
17. State of Ohio v. Tina M. Hulbert
Case No. CR 18-07-116
Judge Martin D. Burchfield
Van Wert County Court of Common Pleas
Attorney: Scott R. Gordon 2019

Cases Worked On & Settled Prior To Court Testimony:

1. Carol English v. John English
Valuation of John R. English, D.D.S., MS., P.C.
State of Michigan In the Circuit Court for the County of Kent
Case No. 92-75397-DO
Attorney: Dan Murray 1993
2. General Die & Engineering, Inc. v. LDI, Inc.
State of Michigan In the Circuit Court for the County of Kent
Case No. 94-3098-CK
LDI 1995
3. Ronald L. Ducharme v. Catherine Ducharme
State of Michigan In the Circuit Court for the County of Kent
Case No. 93-79866-DM
Attorney: Michael Quinn 1995
4. Gruen v. Zitta, et al
State of Michigan In the Circuit Court for the County of Kent
Case No. 96-08267
Attorney: Thomas Blackwell 1997
5. Edward Hall v. Laurel Hall
State of Michigan In the Circuit Court for the County of Kent
Case No. 97-29301-DM
Attorney: Martin Rogalski 1998

6. Douglas v. Douglas
State of Michigan in the Circuit Court for the County of Kent
Case No. 97-11738-DO
Attorney: Robert B. Relph 1999
7. John Mc Elwee v. Gary Wharton, Hazel Wharton, Omni Communications, and Onco, a Michigan Corporation
United States District Court for the Western District of Michigan
Case No. 198CV126
Attorney: Jack Hoffman 1999
8. Pochyla/Wiedman v. Barecki
State of Michigan In the Circuit Court for the County of Oceana
Case No. 93-4466
Attorney: Thomas Blackwell 1998
9. Doreen Solon v. Charles Solon III
Valuation of Croswell Podiatry Association
State of Michigan in the Circuit Court for the County of Kent
Case No. 97-06788-DM
Idema & Keyser, P.C. 1998
10. McRory v. American Litho, Inc. (Steve Klotz)
State of Michigan in the Circuit Court for the County of Kent
Attorney: Laurie Gibson; Warner, Norcross & Judd, LLP 2001
11. Doris Van Dam v. Shoemaker Aggregates, Corp.
United States District Court for the Western District of Michigan
Case No. 1:00CV719
Attorney: Terry Heiss, P.C. 2001
12. Lighthouse-Keuning Insurance Group, Inc. v. Jason Grubbs, United Insurance Service, Inc. and Steven J. Grubbs, jointly and severally
State of Michigan in the Circuit Court for the County of Kent
Case No. 04-00943-PZ
Attorney: Scott E. Dwyer, Mika Meyers Beckett & Jones PLC 2001
13. Charles E. Lewis v. Ronna S. Lewis, representing Ronna S. Lewis
State of Michigan, Barry County Trial Court – Family Division
Case No. 05-224-DM
Attorney: Stephanie Fekkes, Law Weathers & Richardson P.C. 2001
14. L&B Restaurant and Tavern, Inc. The Great Lakes Shipping Co. Restaurant v. Jade Pig Ventures
State of Michigan in the Circuit Court for the County of Kent
Case No. 05-07420-CK
Honorable Donald A. Johnson 2005
15. Elite Auto Body, Inc., et al v. Paul Barron
State of Michigan in the Circuit Court for the County of Kent
Case No. 09-11132-CB
Attorney: Terry Heiss 2009-2010

16. Keith Bazaire et al v. Beechnaw Associates, Inc., Securian Financial Services Inc., et al
State of Michigan in the Circuit Court for the County of Kent
Case No: 07-06036-CZ
Attorneys: Lawrence R. King, Sarah E. Madsen – Larson King LLP 2009-2010
17. Moline Cooperative Milling Company v. Yankee Springs Dairy, Inc.
State of Michigan in the Circuit Court for the County of Barry
Case No: 09-000289-CK
Attorney: Philip M. Idema 2009-2010
18. OMNEX Accounting & Tax Services, Inc. v. Tarraf & Associates Corporation et al
State of Michigan in the Circuit Court for the County of Wayne
Case No: 09-011829-CK
Defendant: Hussein Tarraf 2010
19. TAT International, LLC v. Donald Engineering Company, Inc.
State of Michigan in the Circuit Court for the County of Kent
Case No: 08-13212-CK
Attorney: William A. Horn 2009-2010
20. ESSROC Cement Corporation v. CP Recycling, Inc. et al
State of Michigan Western District Court Southern Division
Case No: 1:08-cv-00974
Attorney: Robert D. VanderLaan 2010
21. Theresa Meyer and Rescuetees, Com LLC. v.
Bird Svendsen, Brothers, Scheske & Pattison, P.C.,
and Roger Bird, ESQ
State of Michigan In the Circuit Court for the County of St. Joseph
Case No: 13-141-NM
Honorable Paul Stutesman
Attorney: Douglas C. Allen 2013
22. Marysville Hydrocarbons, LLC., ETAL v.
Planet Moran, PLLC, Rehman Robson. ETAL
State of Michigan In the Circuit Court for the County of St. Clair
Case No: 11-001642-NM
Honorable Daniel J. Kelly
Attorney: Kenneth F. Neuman 2012/2013
23. Theresa Meyer v. Ransmeier & Spellman, P.C. and Daniel Mullen
In the United States District Court for the District of New Hampshire
Case No: 13-239
Attorney: Joshua Wyatt 2014
24. Samuel, Son & Co. Inc. v. Burnside Acquisition LLC and G.A. Richards Group
Attorney: Kevin O'Dowd 2014
25. The People of the State of Michigan v. Gary Gene Petersen
Attorney: Christopher Brigman 2014

26. Phillip Dell Nadeau and Jan L. Nadeau as General Partner of Phillip D. Nadeau and Joseph A. Nadeau CR 388 Development Partnership v. Joseph A. Nadeau and Adele E. Nadeau as General Partner of Phillip D. Nadeau and Joseph A. Nadeau CR 388 Development Partnership State of Michigan in the 36th Circuit Court for Van Buren County
Attorney: Robert J Zitta 2015
27. Inovision Software Solutions, Inc. v. Sponseller Group, Inc.
United States District Court, Eastern District of Michigan
Case No. 2:15-cv-1390-RCH-DRG
Honorable Robert H. Cleland
Attorney: John Chupa 2016
28. Inovision Software Solutions, Inc. v. Brent Lamarand and Pioneer Industrial Systems, LLC
United States District Court, Eastern District of Michigan, Southern Division
Case No. 5:14-cv-14504-JEL-DRG
Honorable Judge Judith E. Levy
Attorney: John G. Chupa 2016
29. Michael Moyle v. Moyle Developments, LLC
Thomas Moyle, Jr, Denise Moyle & Moyle Hospitality
Attorney: Bryan Reeder and Miles J. Murphy III 2016
30. Danette Potter v. Curtis Potter
Court of Common Pleas, Paulding Co., Ohio
Attorney: Robert Bahret and Christine Gaynor 2017/2018
31. Griffin Transportation, Inc. ET AL v. Hungerford, Aldren Nichols & Carter
Kent County Circuit Court
Case No. 16-08800-CBB
Attorneys: Salvatore Pirrotta & Neil Marchand 2017/2018
32. Semco Energy Gas Company v. Engineered Business Solutions, LLC
State of Michigan in the Circuit Court for the County of Marquette
Case No. 19-57771-GC
Honorable Karl A. Weber
Attorney: William A. Horn

Cases Testified at Arbitration

1. In the Matter of the Arbitration of Taglia, Fette, Dumke & White, P.C. v. T.J. Passaro and Howard H. Kahne
State of Michigan in Arbitration
Attorney: Alfred Butzbaugh 2003
2. Mary Ellen Eastland v. AFLAC
State of Michigan in the Kent County Circuit Court
Case No: 06-10252-CZ
Attorney: Jon J. Schrottenboer 2009

3. Joey B. Andrews, Jr and Joey B. Andrews, III
State of Michigan in Arbitration
Attorney: L. A. White 2010
4. Marianne I. Gerard v. Andrew J. Livingston
State of Michigan in the Kent County Circuit Court
Case No: 09-08565-DM
Honorable Daniel V. Zemaitis
Arbitrator: Anthony PI Gauthier
Attorney: Elizabeth K. Bransdorfer 2011
5. Catherine Ann Keilly v. John Edward Keilly
State of Michigan in Arbitration
Arbitrator: Sheldon G. Larky
Attorney: John G. Chupa 2015

Cases Attended Mediation:

1. Stanley Sterk v. Fern Sterk
State of Michigan In the Circuit Court for the County of Ottawa
Valuation of Sterk & Company, P.C.
Case No: 92-17594-DM
Fern J. Sterk 1993
2. Griffin Transportation, Inc. ET AL v. Hungerford, Aldren Nichols & Carter
Kent County Circuit Court
Case No. 16-08800-CBB
Attorneys: Salvatore Pirrotta & Neil Marchand 2018

Assisted With Cases, Negotiated Settlement:

1. East Detroit Public Schools v. Plante & Moran, L.L.P.
State of Michigan in the County of Wayne 2001 - 2003
2. Dixie Lee Anderson v. Doyle Anthony Hayes, Sr.
State of Michigan in the Kent County Circuit Court Family Division
Case No. 04-02870-DO
Honorable Patricia D. Gardner 2009
3. Dalberg & Associates v. Pablo Rodriguez, et al
State of Michigan in the Kent County Circuit Court
Case No: 11-04429-CK
Honorable Dennis B. Leiber
Attorney: Raquel A. Salas 2013
4. Steven McCullick v. Stonehenge Consulting, PLC
Casey Young and Lisa Wisniewski
Attorneys: Miles J. Murphy and Nicholas V. Dondzila 2017
5. Larry Hillis v. Autowares
Attorneys: Kenneth Hofman, James Peterson and James Moskal 2016/2018

Published Materials:

“Business Partnering Relationships: A Proven Competitive Edge” Business Update, February, 1997

“Common Mistakes in 401-(k) Plans” Business Update, August, 1997

“Recognizing the Value of ROP: While Creating an Enjoyable Workplace” Business Update, November, 1997

“Valuation Discounts As Part of Estate Planning” Michigan Lawyers Weekly, March 23, 1998

“Ethics, Leadership, and Power” Business Update, April, 1998

“Success Can Be a Double Edged Sword!” Business Update, July, 1998

“Income Tax Today” Business Update, November, 1998

“Times ‘Like This’ Are Rare” MACPA Leader’s Edge, October, 1999

“Connective Leadership” Business Update, November, 2000

“Your Competitive Edge – Is it Time for a Revamp?” Business Update, May, 2004

“Today’s Economic Impact on Accounting Firms” Business Update, January, 2009