

CERTIFICATIONS

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

EDUCATION

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

RANGE OF EXPERIENCE

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

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

Mr. Pakter has more than 40 years of experience in accounting and forensic accounting, business economics and investigations in numerous industries and diverse engagements, including more than 20 years of experience in economic damages and business valuations. State, Federal and Bankruptcy Courts, as well as arbitrators, have recognized him as an expert in accounting, forensic accounting, economic damages, financial analysis, business valuation and business economics. He has served as a Rule 213(f)3 expert witness, a Rule 30(b)(6) witness and a Rule 1006 witness.

PROFESSIONAL ORGANIZATIONS

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

PROFESSIONAL AND BUSINESS HISTORY

Gould & Pakter Associates, LLC

Managing Member (2004 - present)

Russell Novak & Company, LLP

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

Rome Associates LLP

Principal (1996 - 1998)

Altschuler, Melvoin and Glasser

Manager/Senior Manager, Litigation (1991 - 1996); Supervisor/Manager, Review and Technical Guidance (1986 - 1991)

Sussman & Goddard

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

Macsteel Group of Companies

Corporate Treasurer/Corporate Secretary, (1982 to 1985)

SADF Directorate of Internal Auditing

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

Schwartz Fine & Company/Arthur Andersen Worldwide

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

REPRESENTATIVE ENGAGEMENTS

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

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

ECONOMIC DAMAGES

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

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

LITIGATION SUPPORT

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

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

FORENSIC ACCOUNTING

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

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

BANKRUPTCY/DISTRESSED BUSINESSES

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

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

INVESTIGATIONS

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

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

VALUATION ANALYSIS

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

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

ACCOUNTING ANALYSIS

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

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

INTELLECTUAL PROPERTY/FRANCHISE

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

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

REAL ESTATE/CONSTRUCTION

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

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

WHOLESALE/RETAIL

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

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

MANUFACTURING/DISTRIBUTION/TRANSPORTATION

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

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

FEDERAL/STATE/LOCAL GOVERNMENT

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

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

PUBLICATIONS AND PRESENTATIONS

Implementing New Firm-wide Audit Methodologies for Generally Accepted Auditing Standards

Altschuler, Melvoin & Glasser ("AM&G")

Various dates 1986 – 1991

Financial Statements¹

Chicago Bar Association ("CBA"), Continuing Legal Education ("CLE") Forum

Various dates 1996 – 2019

Consideration of the Internal Control Structure in a Financial Statement Audit

Illinois CPA Society ("ICPAS") News Journal

July 1989

Communications of Internal Control Structure Related Matters Noted in an Audit:

SAS No. 60 Audit Procedures

ICPAS News Journal

August 1989

Effective Audits and the Detection of Fraud

AM&G Ledger

September 1989

Preparing Your CPA Firm for Quality Review

Chicagoland Public Accounting Firm

January 17, 1990

Audit Strategy and the New Expectation Gap Standards

Chicagoland Public Accounting Firm

December 12, 1990

Accounting & Auditing: The Effect of Incorporating SAS no. 55 on Audit Strategy

ICPAS Insight

February/March 1991

Avoid Being Sued! Your Pockets Aren't Deep Enough

ICPAS Insight

February/March 1991

Closing the Gap: Beyond SAS No. 55

ICPAS Insight

April 1991

Effects of Expectation Gap Standards on Quality Control

ICPAS Insight

May 1991

New Audit Standards on Internal Control: Should Lenders Care?

Commercial Loan Monitor

Spring 1991

Litigation Relating to the Accountants of Automobile Dealerships

Crum & Forster Managers Corporation (IL)

April 8, 1992

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

MICHAEL D. PAKTER

You Can't Be Sued for Providing Consulting Services ... Can You?

ICPAS Insight

April 19, 1992

White Collar Crime: Could it Happen to You?

AM&G Ledger, later reprinted in the Isle of Man Financial and Business Review

Summer 1992

Does the Balance Sheet Reflect Net Worth?

Law Firm, Chicago, Illinois

February 6, 1995

Does the Balance Sheet Reflect Net Worth?

Law Firm, Chicago, Illinois

February 15, 1996

Four Phases of a Fraud Audit

ICPAS Midwest Accounting and Business Management Show

August 27, 1996

Fraud Auditing and Forensic Accounting

Philippine Certified Public Accountants of Greater Chicago Chapter

Other 1996

Determining Vendor Compliance and Detecting Procurement Fraud

ICPAS Government Conference

April 23, 1997

Management Financial Statements – Can You Trust the Financial Information You Are Given?

Law Firm, Chicago, Illinois

May 1, 1997

Four Phases of a Fraud Audit

ICPAS Management of an Accounting Practice Division

May 28, 1997

Expense Reduction Services

Law Firm, Chicago, Illinois

July 1997

Rome 'n Times

August 1997

Intermediate Financial Analysis

CNA Insurance Systems and Financial Training Forum

August 26-27, 1997

Achieving Efficiency: A Study in Cost Reduction,

ICPAS Business & Technology Solutions Show

August 28, 1997

Introduction to Financial Analysis

CNA Insurance Systems and Financial Training Forum

September 17-18, 1997

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

Chicago Chapter of Association of Certified Fraud Examiners

September 19, 1997

GAAP Update

Rome Associates LLP, Accounting and Audit Department Training

October 27, 1997

MICHAEL D. PAKTER

Internal Control and COSO; Framework, Evaluation and Reporting

ICPAS

November 17, 1997

GAAS Update with Focus on Audit Risk Alerts

Rome Associates LLP, Audit Department Training

December 8, 1997

Accounting and Auditing, GAAP and GAAS Update

ICPAS, North Shore Chapter

December 16, 1997

How Expense Reduction Services Can Bring Value to Your Clients

National Council of Philippine American Canadian Accountants Annual Convention

Other 1997

Four Phases of a Fraud Audit

National Council of Philippine American Canadian Accountants Annual Convention

Other 1997

Non-Traditional Services - Consulting, Litigation and Assurance Services

Rome Associates LLP, Audit Department Training

Other 1997

SSARS Update

Rome Associates LLP, Accounting and Audit Department Training

January 23, 1998

Dollar Value Auditing

The Institute of Internal Auditors, Chicago Chapter

March 16, 1998

Review of Expert Reports in Labor Litigation

Law Firm, Chicago, Illinois

May 7, 1998

How Do You Really Comply with Fraud Detection Standards?

ICPAS

November 4, 1998

Financial Statements – What They Can and Can't Tell You!!!

The Chicago Bar Association

November 9, 1998

Accounting and Auditing (GAAP & GAAS) Update

Rome Associates LLP Accounting and Auditing Department

October 30, 1998

Review of Expert Reports of Lost Profits in Commercial Litigation

Law Firm, Chicago, Illinois

Other 1998

Fraud and the Audit Process

Rome Associates LLP Audit Department

Other 1998

Expense Reduction Services Case Study

Rome Associates LLP

Other 1998

MICHAEL D. PAKTER

The Financial Shenanigans of Confree Manufacturing

LaSalle Bank N.A.
Other 1998

Introduction to Financial Analysis

CNA Insurance Systems and Financial Training Forum
Other 1998

A Financial (Mis)Statements Case Study

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

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

Chicago Public Schools Office of the Inspector General
Other 2000

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

Chicago Bar Association
May 11, 2001

A Forensic Examination of Financial Statements

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

Understanding Financial Statements

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

Four Topics CPE

Russell Novak & Company, LLP
October 21, 2002

Composite Manufacturing Company: A Financial (Mis)Statement Case Study

The Chicago Bar Association
September 17, 2007; May 21, 2008; September 11, 2008; September 11, 2009; September 15, 2010; November 8, 2011;
September 11, 2012; September 10, 2013; September 9, 2014; September 20, 2016; September 19, 2017; September 20, 2018;
November 18, 2019; and September 23, 2020

Composite Manufacturing – A Financial (Mis)Statements Case Study

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

Composite Manufacturing – A Financial (Mis)Statements Case Study

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

Vendor Audits, How to Recover Money

ICPAS, Annual Fraud Conference
November 6, 2003

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

Law Firm, Chicago, Illinois
February 19, 2004

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

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

MICHAEL D. PAKTER

ACFE Report to the Nation: Occupational Fraud and Abuse

Law Firm, Chicago, Illinois
December 3, 2004

Forensic Accounting

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

Financial Statements, Finding the Red Flags

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

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

ICPAS Construction Conference
November 7, 2005

ACFE Report to the Nation on Occupational Fraud and Abuse

Professional Networking Group, Inc.
January 18, 2006

Some Thoughts on Vendor Fraud

Law Firm, Chicago, Illinois
February 20, 2006

Fraud and Forensic Accounting

ICPAS
February 21, 2006

Fraud & Forensic Accounting

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

Forensic Accounting and Construction Claims/Damages

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

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

ICPAS, Chicago, Illinois
December 15, 2006

Forensic Accounting Update

Professional Networking Group
Other 2006

Financial Statements

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

Forensic Accounting Conference: Special Applications in Business Litigation

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

Forensic Accounting and Fraud: 2006 ACFE Report to the Nation on Occupational Fraud and Abuse

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

Top Five Issues to Look for In Financial Statements

Law Firm, Chicago, Illinois
June 28, 2007

MICHAEL D. PAKTER

Forensic Procedures and Specialists

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

Forensic Accounting Half-Day Conference

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

ACFE 2008 Report to the Nation

Loyola University, Chicago, Illinois
September 15, 2008

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

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

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

Working Paper
July 8-11, 2009

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

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

Lost Profits Damages 101

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

Financial Statement Fraud

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

Lost Profits Damages 101:

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

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

Are You Being Robbed from Within?

Ravinia Green Country Club, Deerfield Illinois
November 5, 2009

Warning Signs of Distressed Entities²

CBA Corporation & Business Law Committee Forum
November 17, 2009

Financial Shenanigans and Accounting Magic Tricks in Mergers and Acquisitions

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

Initial Financial Analysis of Financial Statements

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

Using Forensic Accounting in Real World Litigation

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

² Part of Panel Presentation: Distressed Entity Issues for the Non-Bankruptcy/Insolvency Practitioner.

MICHAEL D. PAKTER

Business Damages Determination: Special Forensic Accounting Considerations

ICPAS, Forensic Accounting Conference
June 2, 2010

Business Damages Determination: Special Forensic Accounting Considerations

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

Composite Manufacturing Company: A Financial (Mis)Statement Case Study

Journal of Business Case Studies, Clute Institute for Academic Research, Vol. 6, No. 5 (2010)
2010³ (Presented with Best Paper Award October 11-13, 2010)

Unique Forensic Accounting Issues Involving Organized Crime

Learnucopia, Indianapolis, Indiana
February 25, 2011

Annual Forensic Accounting Update

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

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

ICPAS Forensic Accounting Conference, Chicago, Illinois
June 8, 2011

Economic Damages: Non-Competition and Other Claims: Establishing Lost Profits Damages in the Context Of a Violation of a Non-Compete Agreement

Law Firm, Chicago, Illinois
June 22, 2011

Establishing Lost Profits Damages

Law Firm, Chicago, Illinois
June 29, 2011

Economic Damages: Non-Competition and Other Claims: Establishing Lost Profits Damages in the Context Of a Violation of a Non-Compete Agreement

Loyola University, School of Accounting, Chicago, Illinois
October 19, 2011
ICPAS Financial Forensic Workshop
June 27, 2012

SEC Whistleblower Program

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

Financial Forensics in Litigated Solvency and Preference Analyses

National Association of Certified Valuators and Analysts
May 18, 2012

Cornerstones of Financial Forensics Workshop

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

³ Co-authored with Professor Ellen Landgraf, Ph.D., MBA, CPA, BBA, and Andrea Katzenstein, CFE and presented by Professor Landgraf to the 2009 International Fraud & Forensic Accounting Education Conference, Las Vegas, Nevada.

MICHAEL D. PAKTER

Financial Forensics in Litigated Solvency and Preference Analyses

National Association of Certified Valuators and Analysts
August 17, 2012

Latest Developments in Forensic Accounting

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

Business Valuations⁴

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

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

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

Litigation for Bankruptcy and Insolvency

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

Apple v. Samsung: Lessons Learned for Financial Experts

National Litigation Consultants' Review
Volume 1, 2013

Book Review: How to Prepare Your Expert Witness for Deposition

National Litigation Consultants' Review
Volume 1, 2013

Spousal Support and Asset Division

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

Measuring Performance and Defending Your Budget

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

Financial Forensics Symposium: Bankruptcy, Insolvency, Reorganization

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

Janis Joplin's Yearbook: Ex Post, Ex Ante and Other Approaches to Determining Economic Damages

ICPAS Forensic Accounting Conference, Chicago, Illinois
June 21, 2013

Apple v. Samsung Debate: Focus on Damages

National Litigation Consultants' Review
Volume 2, 2013

Book Review: The Litigation Services Handbook

National Litigation Consultants' Review
Volume 2, 2013

Introduction to Financial Forensics in Bankruptcy Proceedings

NACVA's Business Valuation Webinar Week
July 22, 2013

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

MICHAEL D. PAKTER

**Economic Damages: Non-Competition and Other Claims:
Establishing Lost Profits Damages in the Context
Of a Violation of a Non-Compete Agreement**

Law Firm, Chicago, Illinois

July 24, 2013; October 17, 2013; November 6, 2013

How to Survive a Motion to Exclude Your Expert Testimony

John Marshall Law School

August 5, 2013

How to Survive a Motion to Exclude Your Expert Testimony

NACVA Webinar

August 8, 2013 and February 20, 2014

How to Survive a Motion to Exclude Your Expert Testimony

Forensic Expert Witness Association

December 7, 2013

ACFE 2012 Report to the Nations on Occupational Fraud and Abuse

Law Firm, Chicago, Illinois

September 24, 2013

Book Review: Determination of Value

National Litigation Consultants' Review

Volume 3, 2013

Determining a Distressed Debtor Company Discount Rate, Part 1

Business Valuation Update

Vol. 20, No. 1, January 2014

Determining a Distressed Debtor Company Discount Rate, Part 2

*Business Valuation Update*⁵

Vol. 20, No. 2, February 2014

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

NACVA QuickRead

April 2, 2014

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

Consultants' Training Institute Financial Forensics Webinar Week

March 14, 2014 and April 11, 2014

Lost Profits Methods and Procedures

NACVA Master Analyst in Financial Forensics Specialty Webinar

May 8, 2014

Other Considerations in Lost Profits Calculations

NACVA Master Analyst in Financial Forensics Specialty Webinar

May 9, 2014

**Nature, Timing and Extent of Financial Investigations
Necessary to Determine Income Available for
Spousal and Child Support Calculations**

NACVA Webinar

May 19, 2014

⁵ Part 1 and Part 2 republished in Business Valuation Resources, LLC. (BVR) Business Valuation & Bankruptcy Case Law Compendium, Second Edition, 2014

MICHAEL D. PAKTER

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

Law Firm, Chicago, Illinois

May 30, 2014

Does Your Expert Report Need a Peer Review?

National Litigation Consultants' Review

Volume 2, 2014

Developing a FRE 702 Expert Report

John Marshall Law School

August 7, 2014

Financial Investigations Necessary to Determine Spousal and Child Support

NACVA

September 22, 2014

Services Provided to Distressed Businesses

NACVA Master Analyst in Financial Forensics Workshop

November 3, 2014

Fraud, Financial Forensics and Special Investigations

NACVA Master Analyst in Financial Forensics Workshop

November 4, 2014

Finance for Lawyers

Law Firm, Chicago, Illinois

February 3, 2015

Determining a Distressed Debtor Company Discount Rate

NACVA Business Valuation Specialty Webinar Week

March 13, 2015

Standards for Distressed Business Valuation, Part One

NACVA QuickRead

April 1, 2015

Unique Issues in Standards for Distressed Business Valuation, Part Two

NACVA QuickRead

May 6, 2015

Business Valuation with a Focus on Valuations of Distressed Businesses

Northwest Bar Association's Civil Litigation Seminar

November 11, 2015

The Income Tax Treatment of Economic Damages Awards

National Litigation Consultants' Review

Volume 3, 2015

NACVA QuickRead

June 16, 2016

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

NACVA QuickRead

April 6, 2016

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

Gould & Pakter Associates, LLC

April 7, 2016

Valuation 2016 - Bankruptcy Valuation Issues

Valuation in the Context of a Fraudulent Transfer or Preference Attack

Financial Poise Faculty Webinar

May 27, 2016

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

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

Book Review: Analyzing Complex Appraisals for Business Professionals

NACVA QuickRead
October 27, 2016

Fraud in Local Governmental Entities

City of Chicago, Department of Law
March 7, 2017

Composite Manufacturing Company: A Financial (Mis)Statement Case Study

Office of the Illinois Attorney General
March 22, 2017

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

NACVA 2017 Annual Conference
June 9, 2017
City of Chicago, Law Department
July 21, 2017

Role of Financial Litigation Consultants in Class Certification

NACVA Financial Litigation and Expert Witness Superconference
November 15, 2017
NACVA Business Valuation and Financial Litigation Virtual Superconference
June 19, 2020
August 7, 2020

Foundation of Financial Forensics – Bankruptcy

Consultants’ Training Institute
November 16, 2017

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

NACVA QuickRead
March 28, 2018

Bankruptcy, Insolvency and Restructuring

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

Complex Financial Litigation

Nuts and Bolts of Lost Profits Cases

Financial Poise Faculty Webinar
February 26, 2019

Valuation Fights in Litigation: Battle of the Experts 2019

Valuing Lost Profits for Litigation Purposes

Financial Poise Faculty Webinar
March 28, 2019

Attaining Reasonable Certainty in Economic Damages Calculations

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

Newbie Litigator School’s Winter/Spring 2019

How to Read a Balance Sheet – and Why You Care

Financial Poise Faculty Webinar
April 4, 2019

MICHAEL D. PAKTER

**Newbie Litigator School's Winter/Spring 2019
Defending Against Bankruptcy Avoidance Actions**

Financial Poise Faculty Webinar

April 23, 2019

**Newbie Litigator School's Winter/Spring 2019
Working with Experts**

Financial Poise Faculty Webinar

April 24, 2019

Using the Cash Flow Statement to Spot Financial Distress

Chicago Bar Association, Bankruptcy & Reorganization Committee

October 16, 2019

Some Trends in Expert Witness Industry Revenues

NACVA QuickRead

October 17, 2019

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

Chicago Bar Association, CBA Record

January/February 2020

Complex Financial Litigation 2020

Common Issues and Strategies in Business Breakups

Financial Poise Faculty Webinar

February 5, 2020

Complex Financial Litigation 2020

Nuts & Bolts of Lost Profits Cases

Financial Poise Faculty Webinar

March 4, 2020

April 1, 2020

Valuing Lost Profits for Litigation Purposes

Nuts & Bolts of Lost Profits Cases

Financial Poise Faculty Webinar

March 26, 2020

Complex Financial Litigation 2020

Defending Against Bankruptcy Avoidance Actions

Financial Poise Faculty Webinar

May 6, 2020

The New Revenue Accounting Standard: Major Impacts on Business Valuation

The Value Examiner

January/February 2020

The New Revenue Accounting Standard: Impact on Economic Damage Analyses

The Value Examiner

March/April 2020

Using International Economic Time Series Data in Determining Lost Profits

NACVA QuickRead

June 25, 2020

Bankruptcy, Insolvency and Restructuring

NACVA/CTI Financial Litigation Specialty Webinars

May 11-15, 2020

Five Key Methods of Analyzing Financial Statements

Lorman Education Services, Chicago, Illinois

July 9, 2020

MICHAEL D. PAKTER

Understanding the New Small Business Bankruptcy Process

NACVA Business Valuation and Financial Litigation Virtual Superconference

August 3, 2020

NACVA August 2020 Around the Valuation World

August 16, 2020

NACVA 2020 Financial Valuation Virtual Conference

November 18, 2020 and December 8, 2020

Fraud in Bankruptcy, Insolvency, and Restructuring

Dayton Fraud, Cyber, and Ethics Virtual Conference 2020

October 8, 2020

PRIOR EXPERT REPORTS AND/OR TESTIMONY

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

Zenith Electronics Corporation v. The Dow Chemical Company, Inc. and Liqui-Flo, Inc.	<i>Circuit Court Cook County, Illinois, County Department, Law Division, Civil (No. 99 L 010701)</i>	Submit Rebuttal Report on Damages Claimed (February 6, 2004).
Golden Image Graphics, Inc. v. Mitsubishi Lithographic Presses and MLP USA, Inc.	<i>Before the American Arbitration Association (AAA #13 Y 181 02830 03)</i>	Submit Expert Report (circa 2004); submit Rebuttal Report (circa 2004); and testify at arbitration (circa July 22, 2004).
American Top English, Inc. v. Lexicon Marketing (USA), Inc.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 03 C 7021)</i>	Submit Expert Report (circa 2004); and testify at deposition (circa August 10, 2004).
Jamax Corporation v. Alvin J. Varner and Pam D. Varner d/b/a Whoa Nellie's Disposal	<i>Circuit Court of the Second Judicial Circuit, Lawrence County, Illinois (Case No. 04-L-7)</i>	Submit Rebuttal Report (February 1, 2005); and testify at deposition (August 18, 2005).
Budget Rent-A-Car System, Inc. v. Consolidated Equity LLC	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 04C 1772)</i>	Submit Expert Report (June 29, 2005); submit Supplemental Expert Report (September 7, 2005); and testify at deposition (September 7, 2005).
Luis Puig, Sr. and Luis Puig, Jr. v. Infinity Outdoor, Inc.	<i>Circuit Court of Cook County, County Department, Chancery Division (Case No. 02 CH 5978)</i>	Submit Expert Report on Payments for Billboard Site (August 9, 2005).
Owner-Operator Independent Drivers Association, Inc. et al. v. Bridge Terminal Transport, Inc.	<i>United States District Court for the District of New Jersey (Case No. 04-2846)</i>	Submit Expert Report (November 22, 2005); and testify at deposition (January 19, 2006).
Central Mfg. Co, Lindy-Little Joe, Inc., Pure Fishing, Inc. et al. v. Leo Stoller et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 05C 0725)</i>	Submit Declaration (circa 2005).
Howard B. Samuels, Credicorp, Inc., and Jeffrey B. Schwartz v. Kupferberg Goldberg Niemark, LLC	<i>Circuit Court of Cook County, Illinois, County Dept., Law Division</i>	Submit Expert Report (January 16, 2006); and testify at deposition (July 12, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. Landstar Inway, Inc.; Landstar Ligon, Inc.; and Landstar Ranger, Inc.	<i>United States District Court for the Middle District of Florida, Jacksonville Division (Case No. 3:02-CV-1005-J-25-MCR)</i>	Submit Expert Report (July 14, 2006); and testify at deposition (August 21, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. C. R. England, Inc.	<i>United States District Court for the District of Utah (Case No. 2:02 CV 950 TS)</i>	Submit Expert Report (January 13, 2006); submit Responsive Expert Witness Report (March 21, 2006); testify at deposition (February 7, 2006); and testify at trial (October 19, 2006).
Arlene Gladney v. Francine Gladney	<i>Circuit Court of Cook County, Illinois, County Dept., Chancery Division</i>	Submit Expert Report (July 19, 2006).
PRW Inc., Claimant, and Gloria Jean's Gourmet Coffees Franchising Corp., Respondent.	<i>Before the American Arbitration Association, Chicago, Illinois (December 9, 2005)</i>	Submit Summary of Opinions (September 1, 2006).
Owner-Operator Independent Drivers Association, Inc. et al. v. SuperValu, Inc.	<i>United States District Court for the District of Minnesota (Case No. 05-cv-2809 JRT/JJG)</i>	Submit Expert Report on Actual and Estimated Lumping Fees Paid by Owners and Operators (October 2, 2006); submit Report on Lumping Service Fees Paid by Drivers (March 31, 2008); and testify at deposition (May 30, 2008).

Brian J. Cloch and AT&R II LLC, v. Evergreen Healthcare Realty, LLC, et al.	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 04 L 004113)</i>	Submit Rebuttal Report (December 11, 2006); and submit Rebuttal Report of Supplemental Report (February 2, 2007).
In Re: The Quay Corporation, Inc., Debtor/Debtor in Possession	<i>United States Bankruptcy Court for the Northern District of Illinois, Eastern Division</i>	Submit Rebuttal Report on Lost Profits (January 14, 2007); testify at deposition (January 19, 2007); submit Expert Report on the Debtor's Cash Flow Projections (January 16, 2007); and testify at deposition (January 22, 2007).
In Re: Super Wash, Inc. and Robert D. Black	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2005 L 23)</i>	Submit Expert Report on Preliminary Financial Analyses of Losses (in eleven Plaintiff cases, consolidated for discovery purposes) (various dates 2006-7); and testify at depositions (various dates on and after May 14, 2007).
In Re: Delta Phones, Inc., Debtor	<i>United States Bankruptcy Court for the Northern District of Illinois, Eastern Division</i>	Submit Expert Report on the Financial Condition of Delta Phones, Inc. from October 1, 2002 to January 8, 2004 (November 7, 2007).
Infinity Resources, Inc. v. Oracle Corporation; and Does 1-50	<i>Superior Court of California, County of San Francisco (Case No. CGC 06 – 455550)</i>	Submit Financial Analyses and Expert Opinion regarding Damages (November 21, 2007); testify at deposition (August 29, 2007); and testify at trial (November 26-27, 2007).
In Re: The Matter of Mark A. Frommer v. Lehman Brothers, Inc.	<i>Before the Financial Industry Regulatory Authority (FINRA Arbitration No. 06-01341)</i>	Submit Rebuttal of Expert Report on Damages (January 7, 2008); and testify at arbitration (January 25, 2008).
Lorillard Tobacco Company v. Elston Self Service Wholesale Groceries, Inc., et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Civil Action No. 03C 4753)</i>	Submit Expert Report on Defendants' Fraud Schemes (January 18, 2008); submit Rebuttal Report on Anticipated Testimony Regarding Damages Suffered by Defendants (March 12, 2008); submit Supplemental Expert Report on the Defendants' Fraud Schemes and the Depositions of Defendants' witnesses (September 23, 2008); and testify at deposition (December 19, 2008).
One CW, LLC v. Cartridge World Midwest, LLC, Steven V. Vollmer and Cartridge World North America, LLC	<i>Before the Franchise Arbitration and Mediation Services (FAM Case No. 07A1001)</i>	Submit Expert Report on the Actual and Statutory Damages Sustained by One CW, LLC (May 1, 2008); and testify at arbitration (September 5, 2008).
United States of America v. Frank Calabrese, Sr., et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 02 CR 1050-4)</i>	Submit Expert Report on Lost Earnings Capacity (October 1, 2008); and submit Revised Report on Lost Earnings Capacity (January 15, 2009).
Java TC, Inc. v. Gloria Jean's Gourmet Coffees Franchising Corp.	<i>Before the American Arbitration Association (Case No. 51 114 Y 00873 08)</i>	Testify at arbitration on audit procedures performed and damages calculations made (January 23, 2009).
Roger Shekar v. Steve Zielinski, Jack Kopsis, Alice Kopsis, Paulette Zielinski and Quality Surface Mount, Inc.	<i>Circuit Court of DuPage County, Illinois, Chancery Division (Case No. 2007MR:000128)</i>	Submit Expert Report on Mr. Shekar's Lost Earnings (January 28, 2009); and testify at deposition (May 14, 2009).
In Re: Restaurant Development Group, Inc., Debtor	<i>United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (Case No. 07 B592; Adv. No. 07 A937)</i>	Submit Expert Report on Financial Analysis of the Debtor's December 28, 2003 Restructuring and Certain Other Matters (March 23, 2009).
Jesus Hernandez, et al. v. Gatto Industrial Platers, Inc. and George Gatto	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 08 C 2622)</i>	Submit Declaration (May 8, 2009); submit Preliminary Report of Payment of Gross Wages by Gatto Industrial Platers, Inc. in Accordance with the Fair Labor Standards Act (May 13, 2009); and testify at deposition (May 29, 2009).
In Re: JII Liquidating Inc. f/k/a Jernberg Industries, Inc. et al.	<i>United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (Case No. 05-25909) (Adv. No. 07-A-0585)</i>	Submit Expert Report on the Debtor's Net Potential Preference to Republic Engineered Products, Inc. (May 22, 2009); and submit responses to other expert's report (June 15, 2009).

National Union Fire Insurance Company of Pittsburgh, Pa, v. Wade A. Beck; Bank One, NA; et al.	<i>Circuit Court of Cook County, Illinois, County Department - Law Division (Case No. 02 L 5293)</i>	Submit Report on Wade A. Beck's Fraud and Gannett Company's Internal Controls (June 18, 2009).
Sendra Retail, Inc. v. Sears, Roebuck and Co.	<i>Before the American Arbitration Association (AAA Case No. 51-114-01371-08)</i>	Submit Rebuttal of the Damage Calculation of Sendra Retail, Inc. (July 24, 2009).
Alter Asset Management, LLC, as agent for SMII Oak Creek/LP	<i>Circuit Court of the 18th Judicial Circuit, DuPage County, Illinois (Case No. 2007 L 00579)</i>	Submit Rebuttal of the Report of William H. Thullen (August 10, 2009).
Apex Digital, Inc. v. Sears, Roebuck and Co.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 09 CV 1452)</i>	Submit Report on The Amount That May Be Owed by Sears, Roebuck and Co. to Apex Digital, Inc. and/or CIT Group (August 20, 2009); and testify at deposition (December 3, 2009).
Sylvester and Tanja D'Souza v. Andjelko Galic and Andjelko Galic & Associates, Ltd.	<i>Circuit Court of Cook County, Illinois County Department, Law Division (Case No. 2006 L 011637)</i>	Submit Report on Lost Earnings of Tanja and Sylvester D'Souza (September 8, 2009); and testify at trial (September 27, 2010).
Michael S. Pekin v. The Paul Revere Life Insurance Company	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 08 C 3644)</i>	Submit Financial Analysis of Michael Pekin's Claim of Alleged Losses of Monthly Earnings (October 2, 2009); and testify at deposition (January 6, 2010).
Rose Terry, et al. v. Ameriquest Mortgage Company, et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 08-2475)</i>	Submit Affidavit Regarding Defendant's Financial Condition While Paying Dividends (October 29, 2009).
Mark McManus, Deborah McManus and McManus Enterprises, LLC v. Super Wash, Inc. and Robert D. Black	<i>Circuit Court for the 14th Judicial District Whiteside County, Illinois (Case No. 06 L 58 ST)</i>	Submit Affidavit Regarding Financial Analysis of Losses (November 25, 2009); submit Expert Report on Plaintiff's Compensatory Damages Under Counts I, II and V of the Complaint (July 3, 2012); and testify at deposition (February 14, 2013).
John J. Roh and OLM, LLC v. George Devack	<i>United States District Court for the District of Connecticut (Case No. 3:07CV01901PCD)</i>	Submit Affidavit Regarding Financial Information and Documentation (December 18, 2009).
Cousins Subs Systems, Inc. v. Better Subs Development, Inc., Better Subs Restaurants, LLC, James B. Railing, Karen E. Railing, and Shantel E. Vaughn	<i>United States District Court for the Eastern District of Wisconsin, Eastern Division (Case No. 09-cv-0336)</i>	Submit Expert Report on Lost Franchise Fees and Royalties (March 1, 2010).
The People of the State of Illinois v. Janet Yurus, et al.	<i>Circuit Court of Cook County, Illinois County Department, Criminal Division (Case No. 06-CR-13771)</i>	Submit Responsive Expert Report on the Financial Condition of Janet Yurus (March 4, 2010); and testify at trial (November 19, 2010).
K's Merchandise Mart, et al. v. Gordon Brothers Group, et al.	<i>United States District Court for the District of Massachusetts (Case No. 08-11254 (DPW))</i>	Submit Expert Report on Lost Profits of New K's Furniture Department and Expert Report on Count II (Accounting) (June 15, 2010); submit First Supplemental Expert Report on Count II (Accounting) (August 31, 2010); and testify at deposition (October 20, 2010).
Echo, Inc. v. Timberland Machines & Irrigation, Inc.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 08 CV 7123)</i>	Submit Expert Report on (a) Timberland's Financial Condition and Risk of Business Failure and (b) Rebuttal of Initial Expert Report of Jerome H. Lipman and Timberland's damages (July 12, 2010); and testify at deposition (July 26, 2010).
F, G, H & S 2 D, L.L.C. f/k/a CenterPoint Capital Funding, L.L.C., v. CenterPoint Properties Trust	<i>Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No. 05 CH 15840)</i>	Submit Expert Report on Calculations of Fair Market Value Pursuant to Landlord's Purchase Option and Tripartite Agreements (August 12, 2010); and testify at deposition (February 23, 2011).

WDT Wireless Communications, Inc. v. Dolins, Dolins & Sorinsky, Ltd.	<i>United States District Court for the Northern District of Illinois Eastern Division (Case No.: 1:09-cv-00622)</i>	Submit Michael D. Pakter's Expert Report on The Accountants' Standard of Due Care (September 14, 2010).
MKJ Holding of Illinois, Inc. v. SDI, LLC, Seif Elsharif and Deborah Diaz	<i>Before the American Arbitration Association</i>	Testify at arbitration as to the Value of MKJ Holding of Illinois' 25% Ownership Interest in SDI, LLC as of September 30, 2008 (October 14, 2010 and November 15, 2010).
Board of Education, Joliet Township High School District No. 204 v. CenterPoint Intermodal LLC and the Village of Elwood	<i>Circuit Court of the Twelfth Judicial Circuit, Will County, Illinois (Case No. 05 L 524)</i>	Submit Responsive Expert Report on Joliet Township High School District 204's Lost Tax Increment Financing Revenues (January 10, 2011).
John M. Schoppe v R.J. Schoppe	<i>United States Bankruptcy Court for the Northern District of Illinois, Eastern Division (Case No. 09-04652)</i>	Submit Expert Report on the Debtor's Preferential Transfers to R. J. Schoppe (February 1, 2011).
Bureau Veritas North America, Inc. v. St. John Mittelhauser & Associates, Daniel J. Lombardi, Gary Perkowitz and Monte Nienkerk	<i>Circuit Court of the 18th Judicial District, DuPage County, Illinois (Case No. 2008CH5033)</i>	Submit Affidavit Regarding Completeness of Accounting Books and Records (February 8, 2011).
Vincent E. Jackson v. N'Genuity Enterprises, Co., Valerie Littlechief, Alfred Bowen and Dustin Thomas Bowen	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 09 CV 06010)</i>	Submit Affidavits (February 24, 2011 and May 31, 2011); submit Expert Report On Plaintiff's Prove Up of Damages Following Judgment by Default on Liability Against the Default Judgment Defendants (February 1, 2012); testify at deposition (March 20, 2012); submit Declaration for Trial (October 24, 2012); submit Affidavit (December 17, 2012); submit Addendum to Michael D. Pakter's Expert Report on Plaintiff's Prove Up of Damages Following Judgment by Default on Liability Against the Default Judgment Defendants (February 3, 2014); submit Affidavit (March 25, 2014); and submit Affidavit (June 6, 2014).
N'Genuity Enterprises Co., Debtor	<i>United States Bankruptcy Court for the District of Arizona (Case No. 2:11-bk-28705-GBN)</i>	Submit Affidavit (November 23, 2011); submit Expert Report Rebutting the November 17, 2011 Declaration and Business Valuation Filed in Support of the Debtor's Chapter 11 Proceedings (March 16, 2012); testify at deposition (March 20, 2012); testify at trial (February 1, 2013); and submit Calculation Report: The Fair Value of Vincent E. Jackson's 49% Ownership Interest in N'Genuity Enterprises Co., Debtor (January 27, 2014).
In Re N'Genuity Enterprises Co., Debtor Vincent E. Jackson v. Wayne H. Clouser, Ltd., Wayne H. Clouser and Richard J. DeAlva	<i>United States Bankruptcy Court for the District of Arizona (Case No. 2:11-bk-28705-GBN) (Adv. No. 2:13-ap-00215)</i>	Submit Expert Report on Defendants' Standard of Due Care and Economic Damages (July 18, 2014); submit Expert Report Rebutting the Opinions of Douglas E. Farrow Dated September 9, 2014 (October 3, 2014); and provide sworn statements under oath (June 30, 2015).
N'Genuity Enterprises Co., Debtor	<i>United States Bankruptcy Court for the District of Arizona (Case No. 2:14-bk-11553-GBN)</i>	Submit Affidavit (September 5, 2014).
National Union Fire Insurance Company of Pittsburgh, PA v. Steven Cordell and JPMorgan Chase Bank	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 08 L 1982)</i>	Submit Expert Report on Atlantic Express' Failure to Exercise Ordinary Care and Related Matters (March 11, 2011).
Habersham Plantation Corporation v. Bernard Molyneux, et al.	<i>United States District Court Southern District of Florida (Case No. 10-CV-61526-XXXX)</i>	Submit Expert Report on Economic Damages Due to Copyright and Trade Dress Infringements (April 2, 2011); submit a responsive expert report (May 6, 2011); submit a supplemental expert report (August 29, 2011); testify at deposition (June 15, 2011); and testify at trial (January 5 and 9, 2012).

Habersham Plantation Corporation v. Art & Frame Direct, Inc., et al.	<i>United States District Court Southern District of Florida (Case No. 10-CV-61532-JIC)</i>	Submit Expert Report on Economic Damages Due to Copyright, Trade Mark and Trade Dress Infringements (April 4, 2011); submit a responsive expert report (June 6, 2011); testify at deposition (June 17, 2011); and testify at trial (September 23, 26 and 27, 2011).
Thorncreek Apartments I, LLC et al. v. Village of Park Forest, et al.	<i>United States District Court for the Northern District of Illinois (Case No. 08 C 4303)</i>	Submit Expert Report on The Owner's Financial Damages (April 15, 2011); testify at deposition (May 20, 2011); and testify at trial (April 21, 2014).
Thorncreek Apartments II, LLC et al. v. Village of Park Forest, et al.	<i>United States District Court for the Northern District of Illinois (Case No. 08 C 869)</i>	Submit Expert Report on The Owner's Financial Damages (April 15, 2011); testify at deposition (May 20, 2011); and testify at trial (April 21, 2014).
Thorncreek Apartments III, LLC et al. v. Village of Park Forest, et al.	<i>United States District Court for the Northern District of Illinois (Case No. 08 C 1225)</i>	Submit Expert Report on The Owner's Financial Damages (April 15, 2011); testify at deposition (May 20, 2011); and testify at trial (April 21, 2014).
Xyience Incorporated v. Zyen, LLC, Fertitta Enterprises, Inc. et al.	<i>United States Bankruptcy Court District of Nevada (Case No. BK-S-08-10474-MKN and Case No. 09-1402-MKN and Adversary Case No. 09-1402-MKN)</i>	Submit Expert Report on Xyience's Financial Condition at October 5, 2007 (April 29, 2011).
Jennifer S. Arons v. Centrum Properties, Inc., et al.	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 08 L 007322)</i>	Submit Expert Report Calculating Amounts Due to Jennifer S. Arons Pursuant to Her Employment Contract (May 28, 2011); submit Rebuttal of the Expert Report of Ronald A. Bero, Jr. (July 15, 2011); testify at deposition (July 22, 2011); and testify at trial (October 5 and 14, 2011).
National Presto Industries, Inc. v. Grant Thornton, LLP	<i>Circuit Court of Eau Claire County, Wisconsin (Case No. 09 CV 246)</i>	Testify at deposition (June 10, 2011 and June 24, 2011); and testify at trial (January 11, 2012).
United States of America ex. rel. Greg Hudalla v. Walsh Construction Company	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 05 C 5930)</i>	Submit Expert Report on Walsh Construction Company's Improper Billing Scheme (July 1, 2011, revised July 29, 2011); testify at deposition (August 11, 2011); and submit Supplemental Expert Report (October 20, 2011).
Andrew Dean v. Krash Creative Solutions, LLC et al.	<i>United States District Court for the Northern District of Ohio, Western Division (Case No. 3:10 CV 00386)</i>	Submit Expert Report on Plaintiff's Economic Damages Due to Defendants' Alleged Copyright Infringement (October 28, 2011).
Jayshree Patel v. Chicago Carriage Cab Corp. and Mohamed N. Ali	<i>Circuit Court of Cook County, Illinois, County Department, Law Division</i>	Submit Expert Report on Jayshree Patel's Lost Earnings Resulting from Her March 15, 2009 Injuries (April 20, 2012).
Novaflex, Inc. and The Ameriflex Group, LLC v. Denny McGee, Advanced Converting Technology, LLC and MPS Systems, B.V.	<i>Circuit Court of Cook County, Illinois, County Department, Chancery Division</i>	Submit Expert Report (May 15, 2012); testify at deposition (June 6, 2012); testify at trial (August 15, 2013); and submit affidavits (July 21, 2016 and September 20, 2016).
Green Investment Group, Inc. v. Alton Recovery, LLC et al.	<i>Circuit Court, Third Judicial Court, Madison County, Illinois</i>	Submit Expert Report on Lost Profits Suffered by Green Investment Group, Inc. (August 1, 2012); and testify at deposition (November 2, 2012).
Ohio National Life Assurance Corporation v. Douglas W. Davis, et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 10-cv-2386)</i>	Submit Expert Report on The Design and Structure of The Financial Transactions Relating to Certain Life Insurance Policies (August 22, 2012).
MJK Partners, LLC, F. Paul Ohadi, F. Paul Ohadi, as Trustee of the F. Paul Ohadi Family Trust, and James Mann, as Trustee of the Mann 1994 Family Trust v. David Husman	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 10-C-87)</i>	Submit Expert Report on Economic Damages in Response to Plante & Moran's August 17, 2012 Report (October 2, 2012); and testify at deposition (October 19, 2012).

United States of America v. David Vance, et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 05 C 5930)</i>	Submit Expert Report on the Lifetime Lost Earnings of Tramaine Gibson (October 12, 2012, Supplemented November 1, 2012).
Miriam Haskins, et al. v. First American Title Insurance Co.	<i>United States District Court for the District of New Jersey (Case No. 1:10-cv-05044)</i>	Submit Expert Statement In Support of Plaintiffs' Application for Discovery Relief (November 1, 2012); submit Expert Report on Overcharges of Title Insurance Premiums (March 1, 2013); submit Corrected Expert Report on Overcharges of Title Insurance Premiums (March 5, 2012); testify at deposition (April 19, 2013); submit Supplemental Expert Report on Overcharges of Title Insurance Premiums (June 21, 2013); testify at the class certification hearing (January 9, 2014); and submit Declaration (June 9, 2014).
Ramon Vahdatinia, dba Sonic Futures and Options ~ Arman Vahdatinia, dba Expo Futures and Options v. Farr Financial, Inc.; Ironbeam, Inc.; and Omid M. Farr	<i>Before the National Futures Association (NFA Arbitration No.: 12-ARB-11 ~ 12-ARB-12)</i>	Submit Expert Report on Economic Damages (November 12, 2012); submit Supplementary Financial Analysis (November 19, 2012); and testify at arbitration (November 29, 2012).
Edward J. Tyrpak v. Roundy's Supermarkets, Inc.	<i>State of Wisconsin, Circuit Court, Milwaukee County (Case No. 12-CV-005605)</i>	Submit Expert Report on Financial Accounting and Reporting for Vendor Allowances and Related Matters (November 27, 2012); and testify at deposition (December 20, 2012).
Demand by RCI Capital Group Inc. against FPP Investments LLC, Robert W. Kraft, Richard Zagorski and Daniel Wycklendt	<i>Before the American Arbitration Association: International Centre for Dispute Resolution (Case No. 50 148 T 00212 12)</i>	Submit Expert Report on the Total Present Value of RCI FPP Investments LLC's Net Assets (November 2, 2012); and submit Rebuttal of the November 2, 2012 Report of John D. Emory, Jr. (November 28, 2012).
General Insurance Company of America v. Clark Mall Corp. d/b/a Discount Mega Mall Corp., et al.	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 08-CV-2787)</i>	Submit Expert Report on the Mega Mall's Business Interruption and Other Lost Profits After the September 8, 2008 Fire (February 1, 2013); and testify at deposition (July 16, 2013).
In Re: The Marriage of Julie A. O'Flaherty and John C. O'Flaherty	<i>In the Circuit Court of Cook County, Illinois, County Department – Domestic Relations Division (Case No. 10 D 552)</i>	Submit Expert Report Tracing Certain Cash Disbursements by the O'Flaherty Corporations (March 15, 2013).
In Re: The Marriage of Julie A. O'Flaherty and John C. O'Flaherty	<i>In the Circuit Court of Cook County, Illinois, County Department – Domestic Relations Division (Case No. 13 D 4792)</i>	Submit Affidavits (April 2, 2015, November 16, 2015 and February 9, 2016); submit Preliminary Expert Report Reviewing and Analyzing Certain of John O'Flaherty's Real Estate Transactions (January 14, 2016); submit Expert Report On Lifestyle Expenditures (January 14, 2016); submit Expert Report Reviewing and Analyzing Certain of John O'Flaherty's Real Estate Transactions (February 4, 2016); and testify at deposition (February 16, 2016).
In Re: LHC, LLC, an Illinois Limited Liability Company	<i>United States Bankruptcy Court, Northern District of Illinois, Eastern Division (Case No. 13-07001)</i>	Submit Expert Report On The Debtor's March and April 2013 Expenditures and Related Matters (May 10, 2013); testify at deposition (May 13, 2013); submit Supplemental Expert Report On The Debtor's March and April 2013 Expenditures and Related Matters (May 17, 2013); and testify at hearing to appoint a trustee (June 4, 2013 and June 11, 2013).
Dawn Geraty v. The Village of Antioch	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No. 09-cv-6992)</i>	Submit Expert Report on the Lost Earnings of Dawn Geraty As a Result of the Denied Promotion (June 7, 2013); and submit Supplemental Lost Earnings - Back Pay Calculation of Dawn Geraty As a Result of the Denied Promotion (April 30, 2014).

Tom Waldbillig and W Squared, LLC v. Blue Magic, Inc., York International Corporation, Blains' Supply, Inc.	<i>United States District Court for the Western District of Wisconsin (Case No. 12 CV 713)</i>	Submit Expert Report on Plaintiffs' Lost Business Income (June 14, 2013).
Chaz Altman and Gina Gaffke v. P.O. Kirk Helgesen, individually, and the Village of Gurnee	<i>United States District Court for the Northern District of Illinois, Easter Division (Case No. 10 CV 5619)</i>	Submit Expert Report on Lifetime Lost Earnings and the Value of Lost Household Services (June 21, 2013); and testify at deposition (January 30, 2014).
Joan E. Comiskey v. Mandel, Lipton and Stevenson Limited, et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 12 L 001727)</i>	Submit Expert Report on Comiskey's Unpaid Wages for the Period July 1, 2003 through June 30, 2006 (August 12, 2013).
Anthony J. Tomaska, individually and derivatively on behalf of Old Town Entertainment, LLC and Old Town Entertainment Management, LLC v. Old Town Entertainment, LLC, d/b/a Club 33, et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2011 L 8364)</i>	Submit Expert Report on Checks Made Payable to Cash by Old Town Entertainment, LLC (September 23, 2013); testify at deposition (November 15, 2013); and submit Expert Rebuttal Report (January 10, 2014).
Kensington Research and Recovery, Inc. v. Office of the Cook County Treasurer and Maria Pappas	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 08 L 10777)</i>	Submit Affidavit (October 8, 2013 and October 16, 2013).
W44 Trading Company v. Highland Credit Strategies Fund, L.P., et al.	<i>In the District Court for Dallas County, Texas, 95th Judicial District (Cause No. 11-01021)</i>	Submit Expert Report (October 11, 2013); and submit Affidavit of Michael D. Pakter in Support of Plaintiff W44 Trading Company's Opposition to Defendants' Motion to Strike Plaintiff's Expert Witness (February 16, 2014).
Federal Insurance Company as subrogee of MonoSol Holdco, LLC v. J. K. Manufacturing Co.	<i>In the United States District Court for the Northern District of Illinois (Case No. 1:12-cv-03465)</i>	Submit Expert Report on MonoSol's Property and Business Interruption Damages (November 27, 2013); and submit Supplemental Expert Report on MonoSol's Property and Business Interruption Damages (January 6, 2014).
J.B. Kenehan, LLC v. Open Sky Media, LLC	<i>In the Circuit Court, Civil Division of Waukesha County, Wisconsin (Case No. 13CV01885)</i>	Submit Expert Rebuttal Report Regarding J.B. Kenehan, LLC's Lost Profits (January 22, 2014).
Charles Petrishe, Nikki Caputo-Petrishe and Dianne McGann v. Oak Lawn Police Officers Todd Tenison and Scott Kirk and the Village of Oak Lawn	<i>In the United States District Court for the Northern District of Illinois (Case No. 10-cv-7950)</i>	Submit Expert Report on Lifetime Lost Earnings and the Value of Lost Household Services (February 21, 2014).
John D. Marks v. Verbeck Associates, LLC and Jon Verbeck	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 11 L 013850)</i>	Testify at deposition (February 21, 2014).
Pratima Muzumdar, individually, and Tranquil Passage, LLC v. Robert Plotkin, The Robert Law Firm, P.C. and Plotkin & Plotkin, LLC.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 08 L 000350)</i>	Submit Expert Report Rebutting the Damages Report of Bruce S. Schaeffer Dated December 2, 2013 (February 27, 2014).
Clarence William Brown, M.D. and Vassilios Dimitropoulos, M.D. v. Rush University Medical Center, et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 09 L 15110)</i>	Submit Expert Report on the Amounts Owing to the Plaintiffs (February 28, 2014); testify at deposition (April 4, 2014); submit Expert Report on the Amounts Owing to the Plaintiffs (Revised September 16, 2014 Pursuant to Court Order Dated June 19, 2014); and testify at trial (October 1, 2014).

James Eric Wahl v. James Quigley, Cynthia Quigley and Clarkson Company	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No. 10 CH 52640)</i>	Submit Expert Report on The Liquidity of the Clarkson Company and Related Matters (April 7, 2014); and testify at deposition (April 30, 2014).
Suky Jodi, Inc. v. Prak Properties, LLC, Amit Shah, Rakesh Shah, Kishore Patel and Nipun Panchal	<i>In the Circuit Court Branch, Sauk County, State of Wisconsin (Case No. 13-CV-390)</i>	Submit Expert Report on Economic Damages (April 14, 2014).
TNJB, LLC v. Greenview Group of Illinois, LLC	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 11 L 005248)</i>	Submit Expert Report on TNJB's Damages (April 21, 2014).
Apex Consulting Group, Inc. v. TTMKK Holdings, LLC and MPS Partners LLC	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No. 2009 CH 47207)</i>	Submit Expert Report Rebutting Opinion A.2(d) of Plaintiff's Rule 213 Disclosures dated January 2, 2014 (May 19, 2014); and testify at deposition (July 24, 2014).
Mahmoud Shaffie, Maliheh Shaffie, Microsonic Computer, Inc. and Cell Phone Repair (CPR) Inc. v. Cell Phone Repair, LLC, CPR-Cell Phone Repair Franchise System, Inc. and Jeremy Kwaterski	<i>Before the American Arbitration Association, San Francisco, California (Case No. 74 114 00275)</i>	Submit Expert Report Rebutting Claimants' Alleged Damages (June 2, 2014); and testify at deposition (June 24, 2014).
Neck & Back Clinic Ltd. v. Keefe and Associates LLC	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2006L 11110)</i>	Submit Expert Report on Plaintiff's Damages as a Result of Defendant's August 2006 Publication (June 27, 2014).
Touhy and Touhy, Ltd. v. Ryan F. Stephan, James B. Zouras and Stephan & Zouras, LLP	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No. 07 CH 13552)</i>	Testify at deposition (August 13, 2014).
Nancy M. Harvey v. Stephen Wolfram, Wolfram Research, Inc. and Wolfram Alpha, LLC	<i>In the Circuit Court for the 18th Judicial Circuit, DuPage County, Illinois, Law Division (Case No. 2010L000593)</i>	Submit Expert Report Rebutting the Opinions of Peggy Tracy Dated April 24, 2014 (August 18, 2014); submit Expert Report Rebutting the Opinions of Steven R. Kursh Dated May 14, 2014 (August 18, 2014); and testify at trial (November 7 and 10, 2014).
Dwight Nelson v. Launch Creative Marketing, Inc. and Kevin Keating	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2012L012357)</i>	Submit Affidavit (October 21, 2014); and submit Expert Report on Plaintiff's Economic Damages (November 24, 2014).
Cendrowski Corporate Advisors v. The Rosen Law Firm	<i>Before the American Arbitration Association (Case No. 01-14-0000-6976)</i>	Submit Expert Report Regarding the Standard of Care Exercised by Dr. Barry J. Epstein In Re Puda Coal Securities, Inc., et al. (October 28, 2014); and testify at arbitration (November 18, 2014).
John W. Lee, III v. Chicago Youth Centers and J. Harry Wells	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No. 12 cv 9245)</i>	Submit Expert Report Regarding John W. Lee, III's Lost Salary and CYC's Financial Condition (November 24, 2014); and testify at deposition (January 15, 2015).
Bruce Levine, et al. v. First American Title Insurance Co.	<i>United States District Court for the Eastern District of Pennsylvania (Civil Action No.: 09 842-JHS)</i>	Submit Expert Report on Title Insurance Premium Overcharges and Related Matters (January 9, 2015); submit Supplemental Expert Report on Title Insurance Premium Overcharges and Related Matters (May 1, 2015); and testify at deposition (May 15, 2015).
Stephanie Coleman, et al. v. Commonwealth Land Title Insurance Company	<i>United States District Court for the Eastern District of Pennsylvania (Civil Action No.: 09-CV-679-JHS)</i>	Submit Expert Report On Title Insurance Premium Overcharges and Related Matters (January 9, 2015); testify at deposition (May 14, 2015); submit Responsive Expert Report – Responding to the Korman, Visser and Effner Reports; testify at deposition (October 27, 2015); testify at class action certification hearing (December 8, 2015); and submit Declaration Regarding Possible Overcharges in Defendants' Database (March 7, 2016).

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

Tresa Puthenveetil On Her Own Behalf and, Derivatively, On Behalf of Victory Pharmacy, Inc. and North Town Pharmacy, Inc. v. Arun Patel and Bharat Patel	<i>Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No. 09 CH 26982)</i>	Testify at deposition pursuant to Supplemental Rule 213(f)(3) Disclosures (May 28, 2015); and testify at trial (March 3, 2016).
Maria Ford et al. v. Gary Yasuda et al.	<i>United States District Court Central District of California (Case No. 5:13-cv-1961-PSG-DTB)</i>	Submit Michael D. Pakter's Expert Report on the Net Losses of the Bakersfield, Clovis and Fairfield Clinics (June 10, 2015); submit Michael D. Pakter's Rebuttal Expert Report on the June 10, 2015 Report of Steven B. Boyles (July 8, 2015); testify at deposition (February 3, 2017), submit Opening Declaration Of Michael D. Pakter In Support Of Defendants Gary Yasuda And Amarillo College Of Hairdressing, Inc.'s Motion For Summary Judgment And/or Order For Specifying Material Facts Existing Without Substantial Controversy Against Plaintiffs Maria Ford, Sundae Worthy, And Paige Martin On All Counts Of Their Second Amended Complaint (April 13, 2017); and submit the Declaration Of Michael D. Pakter In Support Of Defendants Gary Yasuda And Amarillo College Of Hairdressing, Inc.'s Motion For Summary Judgment And/or Order For Specifying Material Facts Existing Without Substantial Controversy Against Plaintiffs Maria Ford, Sundae Worthy, And Paige Martin On All Counts Of Their Second Amended Complaint (June 12, 2017).
Dr. Nicholas Angelopoulos v. Keystone Orthopedic Specialists, S.C., WACHN, LLC, Martin R. Hall, M.D., Ira K. Dubin LTD. d/b/a Green Dubin & Co, and Ira K. Dubin	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 12-cv-05836)</i>	Submit Expert Report of Michael D. Pakter Rebutting the Opinions of Jay Sanders (June 26, 2015); testify at deposition (July 23, 2015); and testify at trial (June 2, 2017).
Michael Colgrove v. Shawn M. Davies and Shawn M. Davies, S.C.,	<i>Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2014-L-006745)</i>	Submit Michael D. Pakter's Expert Report on Michael Colgrove's Economic Damages (June 29, 2015); testify at deposition (July 31, 2015); and testify at trial (November 18, 2015).
Robert Irvine v. Owner Insurance Company and Auto Owners Insurance Company	<i>Circuit Court of 17th Judicial Circuit, Winnebago County, State of Illinois (Case No. 12 L 32)</i>	Submit Michael D. Pakter's Expert Report on Robert Irvine's Lost Wages Before Taxes as a Result of the March 15, 2010 Accident (July 29, 2015).
Unique Insurance Company v. Tri-State Insurance Agency	<i>Circuit Court of Cook County, Illinois Municipal Department, 1st District (Case No. 13 1107259)</i>	Submit Michael D. Pakter's Expert Report on the Lost Profits Sustained by The Tri-State Insurance Agency (September 18, 2015); and testify at deposition (March 7, 2016).
Benjamin Buttolph as Receiver for Mobile Doctors USA, LLC. Mobile Doctors USA, LLC., Mobile Doctors Management, LLC and Lake MI Mobile Doctor, P.C. v. Dike Ajiri, Christine Chung Kenney, Christopher Stemler, Eileen Ajiri and Samuel Ajiri	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 14-L-009268)</i>	Testify at deposition (October 30, 2015).
Federal Deposit Insurance Company as Receiver for First Southern Bank, Plaintiff, v. BKD, LLP, Defendant	<i>In the United States District Court for the Eastern District of Arkansas (Case No. 4:13 -cv-JM)</i>	Submit Expert Report (November 21, 2015); testify at deposition (December 17, 2015); and submit Rebuttal Expert Report (February 22, 2016).

Ryszard Skrzeczyna and Beata Skrzeczyna v. Imperial Homes, Inc. et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 11 L 3260)</i>	Submit Michael D. Pakter's Calculations of Ryszard Skrzeczyna's Lost Wages and Medical Expenses (Excluding Loss of Household Services, Other Economic Damages and Prejudgment Interest) (October 16, 2015); testify at deposition (November 23, 2015 and March 1, 2016); and submit Medicare Set-aside Declaration (August 29, 2017).
In the Matter of CSX Intermodal Terminals, Inc. 5567-880-4	<i>Jesse White, Secretary of State, State of Illinois, (File No. C-C1-14)</i>	Submit Expert Report on the December 31, 2010 Transaction (January 5, 2016).
Samuel P. Mathew, M.D. v. Unum Life Insurance Company of America, and Provident Life and Accident Insurance Company	<i>United States District Court for the Northern District of Illinois, Eastern Division (Case No. 1:14-cv-08000)</i>	Submit Expert Report (March 7, 2016).
Dominick R. Voso v. Sharon Teresa Ewton, Kenneth Frank, and Frederic W. Frank, III	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No. 16-CV-00190)</i>	Submit Affidavit (March 8, 2016).
Thai Tours and Trans Airways Company, Ltd., v. BCI Aircraft Leasing, Inc., and Craig Papayanis	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No. 13-cv-08511)</i>	Submit Expert Report on Plaintiff's Lost Profits Claims (March 18, 2016); and testify at deposition (April 26, 2016).
Greg Tehle v. Texor Petroleum Co. Inc. and World Fuel Services, Inc. d/b/a Shell Gas Station	<i>In the Circuit Court for the Nineteenth Judicial District Lake County – Waukegan, Illinois (Case No. 14 L 905)</i>	Submit Michael D. Pakter's Expert Report on The Alleged Damages Suffered by Dr. Gregory S. Tehle on May 19, 2014 (April 4, 2016).
Diagnostic Imaging Associates, Ltd. v. Abrix Radiology Billing Services, LLC and The Abrix Group, LP, Abrix Billing Services, LLC, Robert Krypzel and Linda Siegel	<i>In the Circuit Court of Cook County, Illinois, County Department – Law Division (Case No. 151470)</i>	Submit Affidavit (April 29, 2016).
In Re: The Former Marriage of Orenstein	<i>In the Circuit Court of the Nineteenth Judicial Circuit – Lake County, Illinois (Case No.: 03 D 560)</i>	Submit Michael D. Pakter's Expert Report on Richard Orenstein's Net Income for Child Support Purposes (April 29, 2016).
Greg Merdinger, individually and derivatively on behalf of Buck Broadway & Reade, LLC v. The John Buck Company LLC	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No.: 12 CH 37780)</i>	Submit Affidavits (April 29, 2016).
In Re: Blue Buffalo Company, LTD. Marketing And Sales Practices Litigation	<i>In the United States District Court for the Eastern District of Missouri (Case No.: 4:14 MD 2562 RWS)</i>	Submit Affidavit (May 10, 2016).
Virginia Blasco v. Milina Gerasimov	<i>In the Circuit Court of Cook County, Illinois (Case No. 14 L 6697)</i>	Submit Michael D. Pakter's Rebuttal Expert Report Of Stan V. Smith's June 1, 2015 Letter Regarding Blasco's Loss of Earnings (May 17, 2016); testify at deposition (June 24, 2016); submit Michael D. Pakter's Supplementary Expert Report Of Stan V. Smith's Supplementary July 16, 2015 Letter Regarding Blasco's Loss of Earnings; and testify at trial (October 14, 2016).

Mark Oliver, Dana Shourd, Wayne Herman, and Signature Sales & Marketing, LLC, v. The Combined Group, LLC, and Combined Holding Group Inc.	<i>In the Circuit Court of Cook County, County Department, Chancery Division (Case No. 2013 CH 15233)</i>	Submit Michael D. Pakter's Expert Report On Amounts Due and Owing To Dana Shourd and Wayne Herman (May 20, 2016); testify at deposition (June 29, 2016); submit Michael D. Pakter's Expert Report On Damages Arising From Counter-Defendants Not Transferring Saleslink, LLC to Signature Sales & Marketing, LLC (January 25, 2017); submit Michael D. Pakter's Revised Expert Report On Damages Arising From Counter-Defendants Not Transferring Saleslink, LLC to Signature Sales & Marketing, LLC (May 3, 2017); and testify at trial (June 29, 2017).
Great Northern Lumber, Inc. v. Illinois Concrete - I.C.I., Inc., et al. and Willow Electrical Supply Co., Inc. v. Illinois Concrete - I.C.I., Inc., et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division Mechanics Lien Section (Case No. 2010 CH 41543 Consolidated with 2010 L 66042 and 2011 CH 05114)</i>	Submit Michael D. Pakter's Expert Report (August 26, 2016); testify at deposition (November 11, 2016); and testify at trial (May 16, 2017).
Fona International, Inc. v. Flavor Concepts, Inc. et al.	<i>In the Circuit Court of the Eighteenth Judicial Circuit, County Department, Chancery Division (Case No. 2010 CH 3722)</i>	Submit Michael D. Pakter's Expert Report and Disclosure - Rebuttal of Expert Report and Disclosure of Melissa A. Bennis - Concerning Defendants' Alleged Unjust Enrichment (September 6, 2016); and testify at deposition (September 28, 2016).
Unifin, Inc. v. Van Ru Credit Corporation	<i>In the Circuit Court Cook County, Illinois, County Department, Law Division (Case No. 2015 L 2181)</i>	Submit Michael D. Pakter's Expert Report on Unifin's Damages (September 9, 2016).
Branko Tupanjac, individually and derivatively on behalf of 233 E. Ontario LLC v. Ramiro Cazares, a/k/a Tony Cazares, James Cazares and Ivy Hotel LLC. (and counterclaims)	<i>In the Circuit Court Cook County, Illinois, County Department, Law Division (Case No. 2013 L 003364)</i>	Submit Michael D. Pakter's Expert Report on Plaintiff's Damages (September 30, 2016); submit Michael D. Pakter's Expert Report Responding to Joan Bowen's Letter Dated September 28, 2016 (November 21, 2016); and testify at trial (October 26, 30 and 31, 2017).
The People of the State of Illinois v. Jacquelyn Greco	<i>In the Circuit Court of Cook County, Illinois, County Department, Criminal Division (Case No. 13MC3001359)</i>	Submit Michael D. Pakter's Expert Report Concerning the Net Assets of Carl Anthony Gaimari Near the Date of His Death (October 4, 2016).
Robert Lauciello v. Vince & Sons Pasta Company, Robert Okon and Jo Mo Enterprises	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2013-L-002483)</i>	Submit Michael D. Pakter's Expert Report on Robert Lauciello's Lost Compensation (October 26, 2016); and testify at trial (December 12, 2016).
Edvard Grinyov v. Igor Maslennikov, Vem Transportation, Inc. 303 Taxi L.L.C., Suburban Dispatch LLC, Main Street Investments LLC, Henry Elizar, David Gauer and Eugene Rappaport	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2009 L 008192)</i>	Submit Michael D. Pakter's Expert Report on Unnecessary Payments Made By 303 Taxi, LLC To Related Entities From 2008 to 2010 (October 14, 2016); and testify at deposition (November 15, 2016).
Stephanie Gentles, Richard Messerly, Gregg Brown and David Bair, individually and on behalf of all others similarly situated v. Healthport Technologies, LLC	<i>In the United States District Court for the Southern District of Illinois (Case No.: 3:15-cv-00069-DRH-DGW)</i>	Submit Michael D. Pakter's Expert Report on Healthport Technologies, LLC's Allegedly Unauthorized Overcharges (December 9, 2016).
Vici Marketing, LLC V. United Marketing Group, LLC, Teleformix, LLC and SHC Direct, LLC D/B/A Inte Q or Inte Q Global, LLC	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No.: 1:15-cv-11614)</i>	Submit Michael D. Pakter's Expert Report on Vici Marketing, LLC's Past and Future Unpaid Monthly Commissions (December 22, 2016); update commission calculations; and testify at deposition (April 9, 2019).

State Farm Fire & Casualty Company v. David Brown	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division (Case No.: 16 CH 7201)</i>	Submit Affidavits (January 18, 2017 and January 25, 2017); and submit Estimate of David Brown's Assets, Liabilities, Income and Expenses as at December 31, 2016 (January 11, 2017).
La Playita Cicero, Inc., d/b/a Serenata Restaurant and Bar, and Gerardo Meza, v. The Town of Cicero	<i>In the Circuit Court of Cook County, Illinois County Department – Law Division (Case No.: 11 CV 1702)</i>	Submit Michael D. Pakter's Expert Report Regarding the Opinions of Dr. Gregory Green (January 25, 2017).
Nicholas Nesson, Individually and as Executor of the Estate of Jannette Nesson, deceased; Vilas Buckley Nesson, Julie Vandover, f/k/a Julie Nesson; Erika Stoker, f/k/a Erika Nesson; Abby Jean Alvarez, f/k/a Abby Jean Nesson; and Dusty Grant Nesson, v. William Warren Nesson	<i>In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois (Cases No: 09 CH 0261 and 2014 L 68)</i>	Submit Michael D. Pakter's Expert Report On Monies Taken By William Warren Nesson From The Nesson Family Agreement And His Accounting Thereof And Related Issues (February 13, 2017); submit Michael D. Pakter's Supplemental Expert Report On Monies Taken By William Warren Nesson From The Nesson Family Agreement And His Accounting Thereof And Related Issues (September 11, 2017); and testify at trial (December 6, 2017).
Nicholas Nesson, as former Agent in Fact of Jannette Nesson, and as Executor of the Estate of Jannette Nesson v. William Nesson	<i>In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois (Case No: 2015-L-76)</i>	Submit Michael D. Pakter's Expert Report on Monies Taken by William Warren Nesson From the Fidelity "Convenience" Account (February 13, 2017).
Nicholas Nesson, Individually and as Executor of the Estate of Jannette Nesson v. William Nesson	<i>In the Circuit Court of The Twenty-Third Judicial Circuit Kendall County, Illinois (Case No: 2014-L-0067)</i>	Submit Michael D. Pakter's Expert Report on Notes Payable to The Estate of Jannette Buckley Nesson From William Warren Nesson And Related Matters (February 13, 2017); and testify at trial (December 6, 2017).
C&C Power, Inc. and uPower Supplies LLC, v. C&D Technologies, Inc.; Diversified Assembly Technologies Corporation; EnXergy, LLC; and Gary Gray	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No.: 09 L 12138)</i>	Submit Michael D. Pakter's Expert Report Responding to the January 16, 2017 Expert Report of John R. Bone and Candice K. Quinn (March 14, 2017); and testify at deposition (April 6, 2017).
Ocean Tomo, LLC v. Jonathan Barney and PatentRatings, LLC	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No.: 12 C 8450)</i>	Issue Preliminary Royalty Audit Report Under the September 1, 2004 License Agreement (May 14, 2014); testify at deposition (March 22, 2017); submit Michael D. Pakter's Expert Report On Royalties and Other Payments Owing By Ocean Tomo, LLC to PatentRatings, LLC (May 1, 2017); submit Michael D. Pakter's Expert Report Regarding Jonathan Barney's Member's Capital Account, Undistributed Profits And Distributions Owed To Jonathan Barney Under The Ocean Tomo, LLC Operating Agreement And Related Matters (May 1, 2017); submit Declaration of Michael Pakter (May 12, 2017); testify at deposition (May 19, 2017); testify at deposition (June 6, 2017); and testify at trial (July 26-28, 2017).
Demil Metals, Inc. v. Bedford Recycling, Inc.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No.: 15 L 2694)</i>	Submit Michael D. Pakter's Expert Report Responding to the Preliminary Report of Michael Goldman Regarding the Accounting and Joint Venture Profitability (March 27, 2017); testify at deposition (June 14, 2017); and testify at trial (September 1, 2017).
Greg Allen, et al., v. International Truck and Engine Corporation, f/k/a Navistar International Corporation	<i>In the United States District Court for the Southern District of Indiana, Indianapolis Division (Case No.: 1:02-cv-00902-RLY-MJD)</i>	Submit Calculation of the Estimated Taxes Owing on Mr. Matthew Whitfield's Damages Award letter (May 2, 2017); and submit Response to the FTI Expert Report of the Estimated Taxes Owing on Mr. Matthew Whitfield's Damages Award letter (May 12, 2017).

David Craig v. Village Greene Phase IV Condominium Assn. Building C and M.W. Roofing and Aluminum Incorporated	<i>In the Circuit Court of Cook County, Illinois County Department Law Division (Case No. 14 L 9567)</i>	Submit Michael D. Pakter's Expert Report Responding to Stan Smith's February 28, 2017 Letter Regarding Lost Wages, Benefits and Household Services (May 15, 2015); and testify at deposition (June 16, 2017).
John Jamrozik v. Lynda Jamrozik	<i>In the Circuit Court of Cook County, Illinois (Case No.: 15 D 8976)</i>	Submit Michael D. Pakter's Calculation Report on The Fair Market Value of John Jamrozik's 100% Ownership Interest in LaGrange Custom Concrete, Inc. as of December 31, 2016 (June 23, 2017); and submit supplemental letter (December 9, 2017).
D5 Iron Works Inc., Richard Lindner, Scott Kudingo, Bill Tonnesen, The Estate of Joe Weil, and Harry Harper v. Iron Workers Local 395, AFL-CIO, Thomas Williamson Sr., Jeffrey Veach, Joseph Upchurch and Sean Griswald	<i>In the District Court for the Northern District of Indiana, Hammond Division (Case No. 16 CV 200 JD PRC)</i>	Submit Michael D. Pakter's Expert Report Responding to Paul C. Maurin's March 27, 2017 and March 28, 2017 Letters on D5 Iron Works Damages Allegedly as a Result of the January 2016 Incident (9.1.2017); and testify at deposition (9.6.2017).
Bluff City, LLC v. Plote Investments, L.P. et al	<i>In the Circuit Court of Cook County, Illinois (Case No. 15 L 011334)</i>	Submit Michael D. Pakter's Expert Report on Total Royalties on Chargeable Aggregates Owning to Bluff City, LLC for Calendar Years 2008 through 2016 (10.23.2017); testify at deposition (December 20, 2017); and update royalty calculations based on additional information received and Court Orders (February 23, 2018, March 25, 2019, June 10, 2019 and July 8, 2019).
Robert Bratton, Individually and On Behalf of All Others Similarly Situated, Plaintiff, v. The Hershey Company, Defendant.	<i>In the United States District Court For the Western District of Missouri (Civil Action No.: 2:16-cv-4322-C-NKL)</i>	Submit Declaration of Michael David Pakter In Support of Plaintiff's Motion for Class Certification (October 27, 2017); and testify at deposition (December 1, 2017).
Halo Creative & Design Limited, Halo Trademarks Limited and Halo Americas Limited v. Comptoir Des Indes Inc., CDI International, and CDI Furniture	<i>In the United States District Court for the Northern District of Illinois, Eastern Division, (Case No. 1:14-cv-08196)</i>	Submit Michael D. Pakter's Expert Report on Plaintiffs' Damages (November 7, 2017); submit Michael D. Pakter's Supplemental Expert Report on Plaintiffs' Damages (December 22, 2017); testify at deposition (January 4, 2018); and testify at trial (January 26, 2018).
Amy Montagnani And Steven Montagnani vs. Advocate Health and Hospitals Corporation, et al.	<i>In the Circuit Court of Cook County, Illinois County Department Law Division (Case No. 14 L 2915)</i>	Testify at deposition as to the following components of Amy Montagnani's damages: Household Services; Personal Care Services; Past and Future Medical Costs; and Lost Wages (November 28, 2017).
Jeffrey S. Reiniche, et al vs. Andrew M. Paul, et al	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division, (Case No. 2013 CH 05368)</i>	Submit Michael D. Pakter's Rebuttal Expert Report of the Expert Report of James L. McGovern (December 22, 2017); and testify at deposition (January 16, 2018).
Wisconsin Central Ltd. v. Soo Line Railroad Company	<i>In the United States District Court for the Northern District of Illinois, Eastern Division (Case No. 1:14-cv-08196)</i>	Submit Michael D. Pakter's Expert Report Rebutting the Expert Report of Joseph D. Kenyon and Ryan D. Stretmater (January 16, 2018).
In Re John Johnson and LaNitta Johnson, Debtors, Chapter 7; Installation Specialists, Inc., v. John Johnson and La Nitta Johnson	<i>In the United States Bankruptcy Court for the Northern District of Illinois (Adversary No. 14-00856)</i>	Submit Michael D. Pakter's Expert Report in Support of Plaintiff's Amended Adversary Complaint to Deny Discharge and Other Relief (February 7, 2018); and testify at trial (June 26, 2018).
Knight Capital Partners Corporation v. Henkel AG & Company, KGaA	<i>In the United States District Court for the Eastern District of Michigan Southern Division (Case No. 16-12022, filed June 3, 2016)</i>	Submit Michael D. Pakter's Expert Report on Plaintiff's Damages (March 1, 2018); and testify at deposition (May 22, 2018).

DT Grill, Inc. vs. Bolo and Lulu	<i>In the Circuit Court of Cook County, Illinois County Department Law Division (Case No. 16 L 2646)</i>	Submit Michael D. Pakter's Expert Report Estimating DT Grill's Property and Business Losses as a Result of the April 7, 2011 Fire (March 26, 2018); and testify at deposition (April 10, 2018).
Daryl White, Jr., Individually and On Behalf of All Others Similarly Situated, Plaintiff, v. Just Born, Inc., Defendant.	<i>In the United States District Court For the Western District of Missouri (Civil Action No.: 2:17-cv-04025-NKL)</i>	Submit Declaration of Michael David Pakter In Support of Plaintiff's Motion for Class Certification (April 1, 2018); and testify at deposition (May 8, 2011).
Windy City Distribution Company Plaintiff, v. Shelton Brothers Inc. and River North Sales & Service, LLC, Defendants	<i>In the Circuit Court for the Eighteenth Judicial District DuPage County, Wheaton, Illinois (Case No. 2012 L 000774)</i>	Submit Michael D. Pakter's Expert Report (April 6, 2018); testify at deposition (May 29, 2018); submit Supplementary Expert Report (August 3, 2018); and submit Supplementary Expert Report (October 12, 2018).
Nicole Hayes, Petitioner, v. Marc Hayes, Respondent	<i>In the Circuit Court of Cook County, Illinois, County Department, Domestic Relations Division (Case No. 15 D 28)</i>	Submit Michael D. Pakter's Calculation Letter of the Fair Market Value of Nicole Hayes' 50% Ownership Interest in Haywill, LLC as of December 31, 2016 (April 10, 2018).
Community and Economic Development Association of Cook County, Inc., (CEDA) v. Washington, Pittman & McKeever, LLC.	<i>In the Circuit Court of Cook County, Illinois, County Department, Law Division (Case No. 2017 L011583)</i>	Submit Michael D. Pakter's Preliminary Expert Opinions on Defendant's Deviations from the Standard of Care and Plaintiffs' Resultant Damages (April 24, 2018).
Frank Schmalz, v. Village of North Riverside, Hugh Hermanek, Ken Krochmal, Tom Corgiat, Randy Czajka, H. Bob Demopoulos, Rocco Desantis, Vera Wilt and Lane Neimann	<i>In the United States District Court for the Northern District of Illinois (Case No. 1:13-cv-8012)</i>	Submit Michael D. Pakter's Expert Report on Frank Schmalz's Lost Earnings and Diminished Pension Benefits (May 7, 2018); and testify at deposition (October 4, 2018).
Joel T. Osburn, et al v. Espinal Trucking, et al	<i>In the United States District Court Northern District of Illinois, Eastern Division (Case No. 14 cv 07917)</i>	Submit Michael D. Pakter's Expert Report on Steel Warehouse Inc., Steel Warehouse Company, LLC, and J. H. Jones LLC as of July 21, 2014 (May 15, 2018); and testify at deposition (July 12, 2018).
Locy Electric, LLC v. A2N2, LLC	<i>In the Circuit Court, Fond Du Lac County, State of Wisconsin (Case No. 16-CV-453)</i>	Submit Michael D. Pakter's Expert Report Responding to Claims of Financial Damages (June 11, 2018).
DeGroat Petroleum Service, Inc. v Illinois Concrete - I.C.I., Inc., et al.	<i>In the Circuit Court of the Twelfth Judicial Circuit, Will County, State of Illinois (Case No. 11 L 245)</i>	Testify at trial (June 28, 2018).
Michael D. Napoli, Receiver, The Ticket Reserve, Inc., vs. CBS Corporation.	<i>In the United States District Court Northern District of Texas Dallas Division (Civil Action No. 3:17-cv-01106-B)</i>	Submit Michael D. Pakter's Expert Rebuttal Report (June 22, 2018).
J&B Signs, Inc. and Chicago Title Land Trust Company v. Commonwealth Edison Company	<i>In the Circuit Court of Cook County, Illinois County Department, Chancery Division (Case No. 11 CH 36912)</i>	Submit Michael D. Pakter's Expert Report Determining Plaintiff's Lost Profits Resulting from Defendant's Trespass (July 9, 2018); issue supplemental letter (July 26, 2018); and testify at deposition (July 27, 2018).
Jean Ann Downey, as Trustee of the Jean Ann Downey Trust dated 8/15/1990, v. Downey & Rippe, LLC, and Trinity Guardion, LLC	<i>In the Circuit Court of the 18th Judicial Circuit, DuPage County, Illinois (Case No. 2016 L 000054)</i>	Submit Michael D. Pakter's Expert Report (July 25, 2018); testify at deposition (October 11, 2018); and testify at trial (July 12, 2019).

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

Mark Munizzi vs. UBS Financial Services, Inc.,	<i>Before the Arbitration Committee of Financial Industry Regulatory Authority Dispute Resolution, Inc. FINRA Arbitration No. 18-02179.</i>	Submit Michael D. Pakter's Expert Report on Claimant's Lost Earnings Resulting from Improper Termination on April 19, 2018 (May 14, 2019).
Mark Pent vs. UBS Financial Services, Inc.,	<i>Before the Arbitration Committee of Financial Industry Regulatory Authority Dispute Resolution, Inc. FINRA Arbitration No. 18-02012.</i>	Submit Michael D. Pakter's Expert Report on Claimant's Lost Earnings Resulting from Improper Termination on April 19, 2018 (June 25, 2019); and testify at arbitration (November 6, 2019).
Kurt Kaiser, Suzanne Kaiser, Plaintiffs, v. MB Real Estate Services, Inc., et al	<i>In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2017 L 005900</i>	Submit Michael D. Pakter's Rule 213(f)(3) Disclosure Responding to Plaintiffs' Rule 213(f)(3) Disclosure To Defendant MB Real Estate Services, Inc. and testify at deposition (September 4, 2019).
Midwest Valve & Fitting Company v. City of Detroit	<i>In the Circuit Court for the County of Wayne, Michigan, Case No. CZ</i>	Submit Affidavit (July 29, 2019).
One Stop Shop Only, Inc., v. All American Midwest Insurance Brokers, Inc. and Penn-Star Insurance Company	<i>In the Circuit Court of Cook County, Illinois, County Department – Law Division, Case No. 2017-L-012168</i>	Submit Michael D. Pakter's Expert Report Determining the Loss of Business Income and Continuing Operating Expenses Arising from the September 7, 2017 Burglary and Theft at 249 East 115th Street, Chicago IL 60628 (July 19, 2019).
Norman Rose, as Independent Administrator of the Estate of Eric Holt, Deceased v. United States of America	<i>In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 18-cv-02927</i>	Submit Michael D. Pakter's Expert Report on the Decedent's Loss of Earning Capacity and Loss of Value of Household Services Reduced to Present Cash Value (August 12, 2019); and testify at deposition (October 7, 2019).
Gucci Food Mart, Inc., v. Farmers Underwriters Association et al	<i>In the Circuit Court of Cook County, Illinois County Department, Law Division</i>	Submit Michael D. Pakter's Expert Report on Gucci Food Mart, Inc.'s Lost Business Income After the September 11, 2012 Robbery (May 6, 2013); and submit additional analyses (April 18, 2014).
Advanced Bio Development, Inc. v. Pri-Pak, Inc.	<i>American Arbitration Association, Case No. 01-18-0004-5899.</i>	Submit Michael D. Pakter's Expert Report Rebutting the July 26, 2019 Expert Report of Ned S. Barnes, CPA (August 28, 2019); and testify at arbitration (September 26, 2019).
Element Construction LLC and 705-707 S. 5th Street, LLC v. The Lunar Agency et al.	<i>In the Court of Common Pleas of Pennsylvania; Philadelphia County - Civil Trial Division; December Term 2017; No. 261; Case ID: 171200261.</i>	Submit Michael D. Pakter's Expert Report Reviewing and Analyzing Plaintiffs' \$2,776,123 Damages Claim (October 1, 2019); and testify at deposition (October 7, 2019).
Sarah Johnson, M.D., v. Alexian Brothers Specialty Group, et al.	<i>In the Circuit Court of Cook County, Illinois, County Department, Chancery Division Case No. 17 CH 15351.</i>	Submit Michael D. Pakter's Expert Report On the Improper Calculation of Bonus; the Lost Compensation from Wrongful Termination; and the Loss of Benefits and Business Expense Reimbursements Under Employment Agreement (October 18, 2019); and testify at deposition (January 8, 2020).
UL LLC v. ManSeeManWant LLC	<i>United States District Court for the Central District of California Case No.: 2:17-cv-08166; subsequently transferred to the United States District Court for the Central District of Illinois Case No: 3:2019-cv 03103.</i>	Submit Michael D. Pakter's Expert Report Responding to Deborah S. Dickson's Accountant's Letter (November 13, 2019).
Casdan, Inc., v. Harold Rosen and Wolin & Rosen	<i>Circuit Court of Cook County, Illinois, County Department, Law Division, Case No.2018-L-004362.</i>	Submit Michael D. Pakter's Expert Report On Plaintiff's Damages Caused by Defendants' Negligence (November 18, 2019); and testify at deposition (November 26, 2019).

Midwest Real Estate Investment Company, Atlantic Municipal Corporation and Wheeler Financial, Inc., v. Robert A. Palasz, CPA.	<i>Circuit Court of Cook County, Illinois County Department, Law Division Case No. 16 L 12434.</i>	Submit Michael D. Pakter's Response to Expert Report and Disclosure of Mark J. Hosfield (December 10, 2019); and testify at deposition (December 18, 2019).
Gary Stittgen, Charles Schnuda, Harry Maisel, Connie Dornan, Leslie Glazier, and Marguerite K. Dooley, on behalf of themselves and all other similarly situated individuals v. Midwest Realty Ventures, LLC D/B/A Prudential Rubloff, Home Services Of Illinois, LLC, Michael Pierson, Chris Eigel and Nancy Nagy.	<i>Circuit Court of Cook County, Illinois County Department, Chancery Division Case No. 14 CH 1892.</i>	Testify at deposition (December 23, 2019).
Lawrence Scott v. City of Chicago, Officer Vahl, Officer Barsch, Officer Gentile, et al.	<i>In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 1:15-cv-07172</i>	Submit Michael D. Pakter's Expert Report Responding to Phillip D. Sidlow's Report (January 27, 2020).
Christine Babnik v. The Village of Antioch	<i>In the United States District Court for the Northern District of Illinois, Eastern Division Case No. 1:18-cv-04490</i>	Submit Michael D. Pakter's Expert Report on Officer Christine Babnik's Lost Wages and Diminished Pension (March 10, 2020) and testify at deposition (April 3, 2020).
International Precision Components Corporation v. Miller Cooper & Co. Ltd.	<i>In the Circuit Court of Cook County, Illinois County Department, Law Division, Case No. 2018L010536</i>	Submit Michael D. Pakter's Expert Opinions On Defendant's Deviations from the Standard of Care and Plaintiff's Resultant Damages (April 13, 2020).
Raenell T. Crenshaw, as Independent Administrator of the Estate of Rev. Floyd S. Crenshaw, Deceased, v. United States of America	<i>In the United States District Court for the Central District of Illinois, Urbana Division Case No. 2:17-cv-2304</i>	Submit Michael D. Pakter's Expert Report on Plaintiff's Loss of Pension, Loss of Foster Income, and Lost Value of Household Services, Reduced to Present Cash Value (June 22, 2020) and testify at deposition (June 30, 2020).
Greyhunt Holdings LLC and David M. Hunt v. Busey Bank as successor First Community Financial Bank	<i>In the Circuit Court of Cook County, Illinois, Case No. 17 L 60988</i>	Submit Michael D. Pakter's Expert Report On Counter Plaintiffs Economic Damages Resulting from Counter Defendant's Breach of Contract and Lack of Good Faith and Fair Dealing (July 28, 2020).
Troika Media Group, Inc., Troika-Mission Holdings, Inc., MissionCulture LLC, Mission-Media Holdings Limited, Mission-Media Ltd., and Mission Media USA Inc., v. Nicola Stephenson and James Stephenson	<i>JAMS New York Arbitration, Reference No.: 1425029686</i>	Submit Michael D. Pakter's Expert Report on Claimant's Damages (August 3, 2020); submit Michael D. Pakter's Expert Report, a Rebuttal of Daniel Tinkelman's August 3, 2020 Expert Report on Certain Accounting Matters (August 14, 2020); and testify at arbitration (October 7-8, 2020).
Central Carolina Hosiery, Inc. v. The Cincinnati Insurance Company, Defendant	<i>In the United States District Court for the Middle District of North Carolina, Case No. 01:19-cv-1041</i>	Submit Michael D. Pakter's Expert Report On Plaintiff's Lost Profits Resulting From Its Hurricane Florence Shutdown in September 2018 and Defendant's Denial of its Insurance Coverage Claim (October 12, 2020).
Estate of Harold E. Sippel v. Homestar Bank	<i>In the Circuit Court of the Twenty-First Judicial Circuit Kankakee County, Illinois – in Probate, Case No. 16 P 131</i>	Submit Michael D. Pakter's Expert Report Responding to and/or Rebutting the Opinions of Jerry Kinnan (November 18, 2020).
Douglas Friedrich and James R. Weill, v Willow Group Holdings, d/b/a Highline Fashion and Tamar Siedlecki	<i>Superior Court of New Jersey, Law Division, Essex County, Docket number. L-5767-19</i>	Submit Michael D. Pakter's Expert Report On Counter Plaintiffs' Lost Profits, Actual Costs, and Other Economic Damages Resulting from Counter Defendants' Breach of Contract and Lack of Good Faith and Fair Dealing (November 30, 2020).

Zubair Kazi, and KFC of Pueblo, Inc. v. KFC US, LLC.	<i>In the United States District Court for District of Colorado, Case No. 1:19-cv-03300-RBJ</i>	Submit Michael D. Pakter's Expert Report Rebutting Jeffrey B. Opp's Opinions On Franchisee's Alleged Lost Operating Income (December 24, 2020)
Joseph Y. Perlman v. Miriam S Kolodny, Basya R. Ely, John Doe 1-10, and Jane Doe 1-10	<i>Supreme Court of the State of New York, Kings County, Index No. 1489/2018</i>	Submit Affidavits (September 17, 2020 and October 31, 2020)

December 31, 2020