

FRANK A. WISEHART
MBA, CPA, ABV, CFE, CVA, MAFF

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SUMMARY

Frank Wisehart, MBA, CPA, ABV, CVA, CFE, MAFF, is a nationally recognized forensic accountant and valuation expert who has over thirty years of experience testifying in high-stakes litigation. Mr. Wisehart is a managing director in BRG's Forensic Accounting practice. He has made over 120 appearances as a testifying expert, he provides financial and economic analyses in complex litigation involving lost profits, business valuation, economic damages, white-collar crime, alter ego, bankruptcy, family law, and other commercial disputes. He combines rigorous analytical methods with practical financial insight to quantify economic impact, distill complex data, and deliver credible, defensible testimony in state and federal courts.

Mr. Wisehart's areas of expertise include:

- lost profits and economic damages
- forensic accounting
- business valuation
- white collar crime
- gift and estate tax valuation
- family law
- bankruptcy
- general commercial litigation

EDUCATION

MBA	Cornell University, 2009
MBA	Queen's University, Canada, 2009
BS, Business	Miami University, 1988

PRESENT EMPLOYMENT

Managing Director, BRG, 2023–present

PREVIOUS POSITIONS

Partner, Baker Tilly US, LLP, 2018–2023
Partner, RGL Forensics, 2014–2018
Director of Business Advisory Services, Schneider Downs, 2010–2014
President, Wisehart & Wisehart, Inc., 1999–2010
Manager of Audit and Information Technology, Ernst & Young, 1997–1999
Chief Financial Officer, Newtowne Group & Colony Development, 1989–1997

PROFESSIONAL AWARDS, RECOGNITION, AND PRIZES

2008–2016, 2024	Instructor of Exceptional Distinction, National Association of Certified Valuation Analysts (NACVA)
2013–2014	NACVA National Instructor of the Year (Circle of Light Award)
2004–2007	NACVA Instructor of Great Distinction
2007	NACVA Outstanding Member Award

PROFESSIONAL CERTIFICATIONS

2014–present	Certified Public Accountant (CPA), State of California
1994–present	Certified Public Accountant (CPA), State of Ohio
2001–present	Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners (ACFE)
2003–present	Certified Valuation Analyst (CVA), National Association of Certified Valuation Analysts (NACVA)
2006–present	Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants (AICPA)
2016–present	Master Analyst in Financial Forensics (MAFF), National Association of Certified Valuation Analysts (NACVA)
2025-present	Certified Cryptocurrency Expert (CCE), Blockchain Council

PROFESSIONAL AFFILIATIONS

Present

American Institute of Certified Public Accountants (AICPA)

- Member, Professional Ethics Executive Committee, Enforcement Subcommittee, 2025–present

National Association of Certified Valuation Analysts (NACVA)

- Current Updates in Valuation Team Instructor, 2022–present
- Lost Profits Damages Team Instructor, 2024-present
- Bankruptcy, Insolvency, and Restructuring Team Instructor, 2025-present

American Academy of Matrimonial Lawyers Foundation

- Member, Forensic and Business Valuation Division, 2024–present

Blockchain Council

- Member, 2025–present

Previous

American Institute of Certified Public Accountants (AICPA)

- Member, Professional Ethics Executive Committee, Technical Standards Subcommittee, 2003–2007

National Association of Certified Valuation Analysts (NACVA)

- Member, Litigation and Forensics Board, 2022–2025; 2006–2008
 - Chairman, 2023–2024
- Internal Revenue Service Instructor Team, 2009–2020
- Standards Committee Board Member, 2005–2019

- Certification Team Instructor, 2004–2016
- Exceptional Report Writing Team Instructor, 2008–2015
- Valuation Credentialing Board Member, 2011–2013
- Intermediate Team Instructor, 2016–2020
- Matrimonial Litigation Team Instructor, 2006–2007

Association of Certified Fraud Examiners (ACFE)

- National Conference Speaker, 2007, 2009, 2010, 2011, 2012, and 2019

Association for Corporate Growth – San Francisco Chapter

- Board Member, 2018–2022

Ohio Society of Certified Public Accountants

- Ethics Committee Board Member, 2003 – 2010

EXPERIENCE

Lost Profits and Economic Damages

- Rebutted claims of \$350MM of claims arising from alleged defective wind turbines at a large Texas coastal wind farm operation. A large New York-based clean energy developer asserted substantial lost profits, loss of use, breach of contract and warranty claims. The matter was adjudicated by the New York Supreme Court.
- Developed economic models to quantify damages stemming from contract breaches, intellectual property infringements, and noncompete clause violations for an electronic media and content entity owned by a former #1 golfer. Created models to calculate lost profits and assess permanently impaired business value. Analyzed lost market share based on the volume of misappropriated business. Applied reasonableness tests using current, relevant economic data to validate assumptions, evidence, and methodologies.
- Rebutted damage claims of a large regional construction contractor involving allegations of employee raiding, non-compete violations and misuse of proprietary information.
- Developed economic models to calculate lost profits resulting from the fraudulent concealment of cash, rents received, and misappropriation of expenditures over a 10-year period at multiple apartment complexes under common management. Reconstructed financial operating statements and balance sheets to assess economic losses from unpaid distributions, fraudulent vendors, and unperformed work. Utilized economic modeling, including the Consumer Price Index and other relevant economic data, to address gaps in financial data. Provided expert testimony, and the damage calculations and methodology were upheld on appeal by the California Court of Appeals.
- Rebutted \$100MM of damages relating to construction delays on a wastewater treatment facility. Prepared analyses in tandem with causation expert's reports to refute allegations. Also prepared cross-complaint damages with causation expert.

- Rebutted claims of lost equity value arising from alleged mispricing of stock options for a major Silicon Valley mobile technology startup. The plaintiff asserted loss of value related to employment termination and compensation disputes.
- Calculated damages due to the developer of a large integrated commercial property and luxury residential resort in Sonoma, California. Multi-use development included a 130-room hotel, winery, restaurants, and 120 single family and multi-family residences. Calculated damages related to the sale of the resort, lost profits, and other commercial damages.
- Determined economic damages for a commercial hotel involved in a cash skimming scheme. Utilized rent rolls to reconstruct actual cash receipts versus amounts deposited into corporate bank accounts. Analyzed undocumented alleged cash expenses and provided expert opinions on tax and accounting rules and regulations concerning the evidence required to substantiate cash expenditures.
- Conducted an ability-to-pay analysis for a prominent national restaurant franchise. Calculated vendor payouts to support debt restructuring negotiations.
- Provided expert analysis for a prominent Beverly Hills physician practice and surgical center regarding the fairness of its financial presentation. Traced capital contributions, equity ownership, and the allocation of distributions to management and partners. Analyzed the waterfall structure of management fees and distributions compared to physicians' distributions.
- Rebutted the economic damages claimed by a large construction supplier of structural building products, components, and services for new construction and remodeling projects. Plaintiffs alleged non-compete violations related to the loss of key employees to a competitor. Conducted an analysis that demonstrated the majority of the claimed losses were due to contemporaneous economic conditions, not employee departures. Identified significant methodological errors in the plaintiffs' expert report and calculations.
- Rebutted plaintiffs' economic damages claim related to the failure ("bricking") of over 26,000 Visa and MasterCard terminals provided and serviced by a payment processing center. Analyzed the terminal failures, which resulted from multiple factors unrelated to the defendants' actions. Excluded successor liability claims from the plaintiffs' expert damages analysis and rebutted claims for lost business value and lost profits.
- Prepared an economic damages analysis for prominent Pixar director against prominent investment firm alleging conflicts of interest in the management of the director's substantial investment portfolio. The case successfully settled prior to litigation.
- Prepared a lost profits and business valuation rebuttal analysis for a sand and gravel mining, extraction, and distribution company pursuant in response to an eminent domain action by the State of California. Rebutted the plaintiff's expert's use of comparable companies, discount rates, and profitability analysis.
- Prepared economic damages rebuttal analysis for private equity firm and its directors regarding alleged damages from investment losses. Plaintiffs claimed that the firm's management decision to convert liabilities into stock, followed by the subsequent lockup of that stock under SEC Rule 144, resulted in significant losses. Conducted business valuations, stock pricing analysis, ability-to-pay assessments, and other financial analyses to demonstrate no liability owed to the plaintiffs.

Forensic Accounting and White Collar

- Traced the multi-million-dollar misuse of investor funds by a fiduciary manager. Funds from multiple entities, either wholly or partially owned by related parties, were misappropriated for personal use and business opportunities. Calculated damages resulting from the money movement scheme and prepared an analysis to bar the same manager from receiving any portion of the award based on his pro-rata ownership in the partnership.
- Traced cryptocurrency assets transferred across multiple blockchain addresses and digital wallets to identify and reconstruct the movement of funds obscured through layered transactions.
- Traced payments from a real estate developer/apartment manager stemming from collusion between management and favored vendors. Conducted an analysis comparing selected vendors to a control group to quantify the losses resulting from the collusion. Assessed economic losses due to job inefficiencies and delays in addressing tenant turnover.
- Analyzed State of California fraud allegations involving government-issued benefit card transaction and alleged collusion between a grocery store chain and SNAP beneficiaries. Developed forensic analysis quantifying the alleged damages and evaluating transactional patterns on behalf of the defendants.
- Traced payments, invoices, and third-party corroborative evidence for the construction of a wastewater treatment facility involving multiple partners and parties. Analyzed vendor payments by tracing funds from their source through intermediary entities to the ultimate recipient. Investigated alter ego claims related to shell companies of affiliated parties. Conducted onsite inspections and interviews with key personnel involved in the project and plant construction.
- Retained as a Chief Financial Officer for a large continuous-process recycling plant with wastewater facilities during its bankruptcy proceedings. Identified significant improper payments to related parties. Administered bankruptcy payments and submitted required reports pursuant to the plan of reorganization. Reconstructed books and records to accurately account for funds spent on construction and ongoing cash flow support from the equity lender. Continued in the role of CFO post-petition and served as member of the transition team that replaced the board of directors and financial management.
- Traced substantial equity payments from a Chinese investment firm through books, records, ledgers, and tax returns from China to U.S.-based real estate operations. Identified multiple irregularities in the recording of equity and loan proceeds on both the LLC's books and tax returns.
- Traced cash payments from restaurant customers to a large multi-location restaurant LLC involved in allegations of tax fraud. Analyzed payments made to contract employees and rebutted unsupported calculations by state taxing authorities, resulting in savings of millions of dollars in taxes owed.
- Rebutted lease amounts due to Real Estate Investment Trust (REIT) landlord by a large San Francisco Bay Area technology company. Calculated mitigation and other significant lease credits due to the tenant.
- Traced the books and records of a Homeowners' Association for potential fraud. Reviewed detailed schedules of parking income, tenant payments, and purchases over a 12-year period.
- Conducted due diligence on the financial records of a food processing plant in connection with a sale and merger agreement. Traced journal entries, general ledgers, and payment details. Identified Generally Acceptable Accounting Principle (GAAP) irregularities in the capitalization of repairs and

maintenance expenses. Performed true-up calculations for working capital and reviewed insurance claims against policy limits. Analyzed reliance on the top 10 customers and dependent vendor relationships.

- Retained as a neutral expert in the sale and merger of a large nonprofit healthcare system provider. Reconstructed accounts receivable by tracing payments and sales journals for an entity that claimed all receivable historical records were lost and unrecoverable. Performed true-up calculations for inventory, current assets, and current liabilities as of the merger date. Determined the total working capital credit balance owed to the buyer.
- Reviewed the scope and extent of financial management's influence over the books and records of a well-funded San Francisco Bay Area robotics startup. Assessed the control exercised by the key financial manager during the period under review. Analyzed subscription terms, return rates, and the lapping of subscriber revenues.
- Defended multiple U.S.-based corporations regarding allegations related to the misuse of funds under the U.S. Government's Payment Protection Program (PPP Loans). The allegations included misuse of funds, fraudulent applications, and corruption by senior members of the organization. Traced the sources and uses of funds received under the PPP Loan program, as well as all other sources of funds during the relevant time period.
- Conducted ability-to-pay analyses for compensatory and punitive damages in defense of a publicly traded medical group. Defended the group in a class action involving the consolidation of 1,126 lawsuits related to defective medical devices. Analyzed SEC filings, financial statements, working capital access, and borrowing capacity. Performed cash adequacy, solvency, guideline company, and cash flow analyses.

Business Valuation

- Valued over 400 businesses across various industries, including real estate, construction, property management, investment holdings, restaurants, hotels, automotive, trucking, wineries, franchises, retail, professional services, physician practices, healthcare, daycare, cannabis, and manufacturing. Determined the value of noncompete agreements and personal guarantees. Applied discounts for lack of control, lack of marketability, and trapped capital gains as appropriate. Valuations were prepared in accordance with standards from the Internal Revenue Service (IRS), American Institute of Certified Public Accountants (AICPA), International Financial Reporting Standards (IFRS), SEC, National Association of Certified Valuation Analysts, and California family law, for litigation, gift tax, estate tax, and family law purposes.
- Rebutted claims of lost business value related to a Section 409A stock valuation plan for a highly compensated executive at a major Silicon Valley technology startup. The plaintiff alleged the 409A valuation was improper and presented alternative analyses purporting to reflect a higher equity value.
- Reviewed the work of other auditors on over 100 fair value issues, including business valuations, intangible asset valuations, and liability valuations, in accordance with Financial Accounting Standards Board (FASB), Public Company Accounting Oversight Board (PCAOB), or International Financial Reporting Standards (IFRS). Independently calculated valuations of businesses, assets, intangibles, and liabilities to test compliance with accounting standards, primarily in the context of mergers and acquisitions for audited financial statements.

- Valued a prominent Napa Valley winery brand for internal corporate and family purposes. The valuation supported resolution of shareholder and family disputes involving property acquisitions, dividend distributions, and inter-company loan adjustments.
- Valued a large mortgage warehouse firm for litigation purposes. Analyzed portfolios of mortgage-backed securities, evaluated associated risk and projected future cash flows, and assessed the accounting methodology used to mark loans to market.
- Valued a start-up health franchise for litigation purposes. Analyzed over 900 locations, assessing growth trajectories, capital investment, franchise fees, branding fees, and recurring revenue. Provided expert testimony on the business's value and cash flows.
- Valued a 100-year-old, industry-leading marine construction and dredging operation for litigation purposes. Assessed unique investment capital requirements, changes in equity positions over a 20-year period, and the profitability of a newly added commercial fleet.
- Valued a cannabis operation and Put Option for litigation purposes. Opined on the changing business value in response to changing economic and regulatory conditions in the cannabis industry.
- Rebutted a valuation expert in a pharmaceutical chain's claims for lost business value, allegedly due to prosecutorial misconduct in a federal action against the United States. Highlighted multiple issues in the plaintiff's report, including insufficient relevant data, improper use of assumptions, flawed risk rate calculations, and questionable methodology.
- Valued a well-known dress brand/label for estate tax purposes, subject to IRS review. Analyzed the company's historical profitability and applied the relief of royalty methodology. Determined the discount for lack of marketability using a Mandelbaum analysis.
- Valued the economic benefit streams of an NFL franchise, including advertising revenue, sponsorship revenue, rental revenue, club suite revenue, seat licensing fees, and parking. Compared NFL event revenues to non-NFL event revenues, costs, concessions, expenses, and net profits. Provided analysis and opinions on the financial arrangements within public-private stadium partnerships. Analyzed and presented findings on revenue sharing, expense sharing, and the profitability of concessions.
- Determined the value of three regional real estate brokerage firms in California for merger purposes. Computed the economic interests of each firm and their relative share of common stock.
- Valued numerous equity interests for private equity clients, including pre-IPO entities. Assessed series and round (A, B, C, etc.) stock interests, carried interests, waterfall cash flows, contingent fee arrangements, co-investments, claw-back provisions, and future vesting rights. Utilized Black-Scholes option modeling for IRS gift and estate tax purposes.
- Valued over 35 cannabis operations for Public Company Accounting Oversight Board (PCAOB), SEC Audit, due diligence, and litigation purposes. Testified before the PCAOB regarding the value of approximately twelve cannabis operations.
- Valued a large pet food manufacturer for buy-out purposes. Assisted the board of directors in successfully extinguishing liability and damage claims from a claimant minority owner.
- Supported the board of directors in a medical service provider action involving the buyout of minority interests in a subsidiary. Provided analysis that supported the independent business valuation relied upon by the directors in accordance with the purchase agreement.

- Valued the loss of service of a U.S. Arleigh Burke-class Destroyer following its collision with a tanker off the coast of Asia. Traced personnel costs, munitions expenditures saved, depreciation, useful life, and mid-life modernization costs. Analyzed historical nautical records, including average mission lengths, fuel costs, and repair expenses.

Alter Ego

- Traced the multi-million-dollar misuse of investor funds by a fiduciary manager. Funds from multiple entities, wholly or partially owned by related parties, were misappropriated for personal use and business opportunities. Calculated damages resulting from the money movement scheme and prepared an alter ego analysis to prevent the manager from receiving any portion of the award due to his ownership in the partnership.
- Rebutted multiple California municipalities' alter ego claims regarding several Management Service Organizations, including physician-owned medical centers, medical practices, imaging centers, and prison system medical management groups. Countered plaintiffs' expert insolvency claims by preparing solvency, capital adequacy, cash flow, and ability-to-pay analyses. Provided financial evidence demonstrating the observance of corporate formalities, separate corporate record-keeping, segregation of financial duties, proper shared management services agreements, reasonable resource pooling agreements, and standard multi-practice management oversight.
- Rebutted alter ego claims involving a well-known construction and real estate firm. Plaintiffs alleged alter ego status due to the common ownership of multiple entities and insufficient financial capitalization by the defendants. Conducted a timeline analysis of financial solvency, capital adequacy, cash flow, and ability to pay over a multi-year period. Traced the flow of assets into and out of the corporations, focusing on entity solvency and owners' distributions. Analyzed intercompany cash flows and provided financial evidence of corporate formalities, including separate record-keeping, segregation of financial duties, and distinct bank accounts.
- Separated damage claims against a prominent national restaurant franchise asserting alter ego claims. Prepared independent financial statements, franchise valuations, and proposed bankruptcy waterfall payment analyses.
- Prepared financial analysis for a restaurant chain regarding the liabilities of a subsidiary. Developed separate financial statement analyses and bankruptcy waterfall payment analysis. Assisted in successfully negotiating to limit liability to the subsidiary's ability to pay.

Accounting and Litigation Standards Committees

- Currently serve as a member of the Professional Ethics Executive Committee (PEEC) Enforcement Subcommittee, reviewing issues and recommending enforcement actions involving CPA members, including matters related to independence, due care, and acts discreditable to the profession.
- Served as Chairman and a current member of the National Association of Valuation Analysts (NACVA) Litigation Forensics Board. Focused on reviewing the adequacy and appropriateness of materials used for national economic damages analysis and forensic accounting curriculum in litigation-based teaching. Reviewed issues concerning the admission and expulsion of association members.

- Served on the American Institute of Certified Public Accountants (AICPA) Professional Ethics Executive Committee Technical Standards Subcommittee. Reviewed 100+ cases alleging failure to comply with accounting rules and regulations, including auditors' alleged failure to properly apply standards for revenue recognition, expenses, accounting estimates, and other issues. Worked on cases to determine compliance or noncompliance with accounting rules and regulations at the time of the issued report.
- Former member of the NACVA Standards Committee, where I reviewed cross-entity national standards from AICPA, NACVA, and ASA for comparison purposes. Contributed to the development of practice standards for opinion development, reporting purposes, and ethical compliance.
- Former member of the Ohio Society of CPAs Ethics Committee, where I reviewed over 200 cases involving alleged unethical practices by auditors and CPAs licensed in Ohio. Worked on cases to determine compliance or noncompliance with ethical standards.

TESTIMONY (LAST FOUR YEARS)

- *Jennings-Dill, Inc., vs. Place Services, Inc., et al.* Court of Common Pleas, Thirteenth Judicial Court, County of Greenville, South Carolina. Deposition provided, October 2025. Retained by Defendants.
- *Jeff Banducci Farms, Inc. vs. Michael Banducci*, Superior Court of California, County of Kern. Deposition provided, September 2025. Retained by Plaintiff.
- *The Lewis Perry Group, LTD., vs. Utility Contractors, Inc.*, American Arbitration Association, Dallas, Texas. Testimony provided, July 2025. Retained by Claimant.
- *Saal vs. Glydways, Inc., et al.*, Superior Court of California, County of San Francisco. Deposition provided, June 2025. Retained by Defendant.
- *Evan Miller vs. Nolyn Miller*, Superior Court of California, County of San Diego. Testimony provided, December 2024 and March 2025. Retained by Respondent.
- *Danielle Schmid-Maybach vs. Ulrich Schmid-Maybach*, Superior Court of California, County of San Francisco. Deposition and testimony provided, March 2025. Retained by Respondent.
- *Corso vs. Michael Phillips*, Superior Court of California, County of Napa. Testimony provided, February and July 2025. Retained by Petitioner.
- *Kellar, Allan, et al. vs. Central Investments, Accounting Data Associates, et al.*, Superior Court of California, County of Santa Clara. Deposition and testimony provided, May and December 2024. Retained by Plaintiff.
- *Michelle Diamond vs. Lee Diamond*, Superior Court of California, County of San Francisco. Testimony provided, December 2024. Retained by Respondent.
- *Cole Ashbury Group, LLC vs. Cookies Creative Consulting & Promotions, LLC*, Arbitration. Testimony provided, October 2024. Retained by Plaintiff.
- *GN Media, LLC vs. Club Car, LLC and GPS Industries LLC*, Arbitration. Deposition and testimony provided, April 2024 and May 2024. Retained by Plaintiff.
- *Patel vs. Broadway Hotel, Inc.*, Superior Court of California, County of San Francisco, and testimony and deposition provided, April and May 2024. Retained by Plaintiff.

- *Lu Management Investment, Inc., vs. Gang Yuan, Yuan's H&H Investment, LLC, Yuan Management Investment, Inc.*, Arbitration. Deposition and testimony provided, September 2023 and January 2024. Retained by Plaintiff.
- *Mary Elizabeth LeMasters vs. Paul Francis Deninger*, Superior Court of California, County of San Mateo. Deposition and testimony provided January and August 2023. Retained by Defendant.
- *Randall Scott Johnson vs. City of Redding, Wellpath LLC, et al.*, United States District Court, Eastern District of California. Deposition provided, May 2023. Retained by Defendants.
- *Reddy Vijay Annappareddy vs. The United States, et al.*, United States District Court, District of Maryland. Testimony provided, October 2022. Retained by Defendants.
- *The Robert Green Company vs. Sonoma Luxury Resort LLC*, Judicial Arbitration and Mediation Service, County of Sonoma. Deposition provided, July 2022. Retained by Plaintiffs.
- *Kamakura Inc, Wayne Yamoto and Akiko F. Yamato vs. The Thompson Family Trust, et al.*, Superior Court of the State of California, County of Alameda. Deposition provided, June 2022. Retained by Plaintiffs.
- *Mei Hsin Cheng vs. Feng Min Shiao*, Superior Court of California, County of Santa Clara. Deposition provided, March 2022. Retained by Respondent.
- *Jennifer Laursen vs. Stefan Laursen*, Superior Court of California, County of Marin. Testimony provided, March 2022. Retained by Petitioner.
- *Probuild Company, LLC, dba Builders First Source, Inc. vs. Michael J. Da Dalto, The Parr Company, et al.*, Superior Court of the State of Washington, King County. Deposition provided, March 2022. Retained by Defendants.
- *Glenn Parker, Katy Parker & Madeline Foster vs. Alhambra Valley Retreat, LLC, et al.*, Superior Court of California, County of Contra Costa. Deposition provided, November 2021. Retained by Plaintiffs.
- *Chi Chi Beignet, Inc. dba Biscuit and Blues vs. Saeed Khan dba Jack In The Box, et al.*, Superior Court of California, County of San Francisco. Deposition provided, October 2021. Retained by Defendants.
- *Carly Jann, Erik Gonzalez, Sucheta Shahane vs. Donna Noah, Ruben Barrenechea, Bryan Campbell, 98 Broderick, LLC*, Superior Court of California, County of San Francisco. Deposition provided April 2021. Retained by Defendants.
- *Chik Pui Wong vs. Yim Pooi Wong, Lai Hung Wong, Investors Real Estate, Inc, et al.*, Superior Court of California, County of Los Angeles. Testimony and deposition provided, December 2019, March 2021, and April 2021. Retained by Plaintiff.

PUBLICATIONS AND PRESENTATIONS

- *"Mastering Document Discovery in Construction Litigation,"* Author, San Francisco Bar Association, October 2025.
- *"Bankruptcy, Insolvency and Restructuring,"* Presenter, National Association of Certified Valuation Analysts, July 2025.
- *"Business Valuation Case Law Update,"* Co-Author/Presenter, National Association of Certified Valuation Analysts, National Conference, Fort Lauderdale, FL, December 2023, May 2025.

- *"Foundations of Recovery for Lost Profits Damages,"* Author, National Association of Certified Valuation Analysts, June 2024, April 2025.
- *"Calculations for Recovery of Lost Profits Damages,"* Author, National Association of Certified Valuation Analysts, April 2025.
- *"Analysis and Case Studies in the Recovery of Lost Profits Damages,"* Co-Author, National Association of Certified Valuation Analysts, April 2025.
- *"Commercial Damages and Lost Profits,"* Co-Author, Co-Presenter, National Association of Certified Valuation Analysts, December 2024.
- *"New Perspectives on the Age-Old Discount for Lack of Marketability Challenge,"* Co-Author, Co-Presenter, National Association of Certified Valuation Analysts, December 2024.
- *"A Family Law Litigator's Guide to Financial Data,"* Association of Certified Family Law Specialists, November 2024.
- *"Forum on Construction Law, eDiscovery 101 Practicum,"* Co-Author, Panelist, American Bar Association, October 2024.
- *"Margrabe Exchange Equation Framework for Discounts for Lack of Marketability and Blockage,"* Co-Author, Co-Presenter, National Association of Certified Valuation Analysts, National Conference, Fort Lauderdale, FL, December 2023, Las Vegas.
- *"Lost Profits and Business Valuation Analyses for Litigators,"* Author, Presenter, Bar Association of San Francisco, December 2023.
- *"Business Valuation Strategy Update,"* Author/Presenter, National Association of Certified Valuation Analysts, National Conference, Fort Lauderdale, FL, December 2023.
- *"Four Pillars of Expert Testimony and Expert Reports,"* Author, Presenter, Association of Certified Fraud Examiners – Spokane, WA, October 2023.
- *"Current Updates in Valuation,"* Co-Author, Presenter, National Association of Certified Valuation Analysts, May, September, October, November 2023; September 2024, December 2024, and May 2025.
- *"Board Governance Update – 2023,"* Co-presenter, Bar Association of San Francisco, February 2023.
- *"A Litigator's Guide to Financial Data,"* Co-Author, Co-Presenter, Bar Association of San Francisco, December 2022.
- *"Harnessing Massive Data to Track Money Movement, Uncover Fraud,"* Author, Journal of Corporate Renewal, July/August 2020.
- *"Understanding Business Valuation for Divorce Litigation,"* Author, Daily Journal/California Lawyer, June 2020.
- *"Intermediate Valuation,"* Co-Author, Co-Presenter, National Association of Certified Valuation Analysts, Fort Lauderdale, December 2019.
- *"A Litigator's Guide to Business Valuation,"* Author, Presenter, San Mateo Bar Association, April 2018; San Francisco Bar Association, January 2018, October 2017, and December 2016; Alameda County Bar Association, October 2017; California Bar Association Family Law Section December 2018 and October 2019.
- *"When Attorneys Attack – Defending Your Expert Report,"* Author, Presenter, Association of Certified Fraud Examiners National Conference, Austin, June 2019.

- *"Fraud, Facts and Forensics – What Attorneys Need to Know,"* Panel Presentation, Bar Association of San Francisco, June 2019.
- *"Litigation Report Writing (for Experts),"* Webinar, Presenter, National Association of Certified Valuation Analysts, November 2018, May 2019.
- *"Accounting 301 for Litigators,"* Author, Presenter, San Francisco Bar Association, January 2019.
- *"10 Common Errors in Valuations and How to Address These Issues,"* Webinar, Presenter, National Association of Certified Valuation Analysts, September 2018.
- *"Advanced Techniques for Exceptional Report Writing,"* National Association of Certified Valuation Analysts, Author, Presenter, webinar, 2010 to 2018.
- *"Looking Back at 'Daubert',"* California Lawyer Online, Author, October 2017.
- *"The Foreign Corrupt Practices Act, How What You Don't Know and Don't Do Can Hurt You and Your Client,"* Co-Author, Co-Presenter, San Francisco Bar Association, March 2017.
- *"Business Valuation: "Fundamentals and "Applications and Calculations of the Income and Asset Approaches,"* National Association of Certified Valuation Analysts/International Business Appraisers, Lecturer, webinar, 2011 to 2016.
- *"Facts to Conclusion (for Business Valuation),"* National Association of Certified Valuation Analysts, Contributing Author/Presenter, Atlanta, Phoenix, Minneapolis, Orlando, Chicago, Ft. Lauderdale, Las Vegas, Miami, Dallas, Houston, Austin, San Francisco, San Diego, Boston, New York City, Scottsdale, Denver, Washington D.C., 2004 to 2016.
- *"The Market Method Approach to Business Valuations,"* National Association of Certified Valuation Analysts, Contributing Author, Presenter, Atlanta, Phoenix, Minneapolis, Orlando, Chicago, Ft. Lauderdale, Las Vegas, Miami, Dallas, Houston, Austin, San Francisco, San Diego, Boston, New York City, Scottsdale, Denver, Washington D.C., 2004 to 2016.
- *"Special Purpose Valuations (Fair Value, ASC 805, 409A, ASC 820), Mergers and Acquisitions and Litigation),"* National Association of Certified Valuation Analysts, Contributing Author/Presenter, Baltimore, Dallas, Houston, Austin, San Francisco, San Diego, Chicago, Boston, Phoenix, Atlanta, New York City, Miami, Scottsdale, Denver, Washington D.C., webinars, 2008 to 2016.
- *"Business Valuation: Fundamentals, Techniques, and Theory,"* National Association of Certified Valuation Analysts, Contributing Author, 2015.
- *"Mergers and Acquisitions Due Diligence to Support Higher Valuations,"* Co-Author, Co-Presenter, San Francisco Bar Association, March 2015; Association for Corporate Growth Webinar, October 2015.
- *"Structuring Co-Ownership for Success,"* Co-Author, Co-Presenter, San Francisco Bar Association, December 2014.