

John K. Lane Curriculum Vitae Inglewood Associates LLC

Forty-five years of broad financial, operational, technical and international experiences with middle market and entrepreneurial companies, serving as board member, CEO, CFO and CRO. Have participated in virtually all facets of numerous companies in the areas of strategy, marketing, operations, accounting, contracts, tax, information systems, performance measurement, employee benefit and other incentive plans. In addition to in-depth accounting and reporting knowledge, specific functional and industry experiences include:

- **Industry Experience** – Includes distribution, agribusiness, trucking, retailing, franchising, restaurants, real estate, chemicals, professional services, venture capital, software and technology, medical products and the manufacture of a variety of industrial and consumer products.
- **Receivership Experience** – Have been appointed as receiver in several jurisdictions, including Cuyahoga, Lake, Lorain, Mahoning, Portage, Summit and Trumbull Counties, wrote an article on receiverships for a national publication and have moderated and served on a panel of experts on the alternatives to bankruptcy.
- **Legal Expert Experience** – Have been deposed numerous times, have testified and been cross examined numerous times in court and in Bankruptcy Court, have directed fraud audits, served as consulting expert, issued solvency opinions, arbitrated issues relating to the break-up of a business, calculated and presented damages in a variety of cases.
- **Merger and Acquisition Experience** – Performed numerous valuations, due diligence, structuring, negotiations, and review of legal documents.
- **Sales and Marketing Experience** – Directed sales and marketing efforts and have also consulted on structuring of sales reporting and compensation issues.
- **Financing Experience** – Advised on, structured, and helped seek various forms of capital.
- **International Experience** – Worked with many cross-border situations in both Europe and Asia, and have lived in Asia.

Inglewood Associates Inc. – August 2002 to Present.

Joined this business and financial consulting firm as the Managing Director/CEO. Firm specializes in turnaround and bankruptcy services, litigation support, and other consulting services to senior management of middle market and entrepreneurial companies. Projects have included:

- Recently appointed to serve as receiver for a large, international designer and manufacturer of tunnel boring machines ranging in diameter from 2 to 50 feet used in the excavation of tunnels for auto, rail, metro, water transmission, and sewer applications. Projects have been located in United States, China, India, Australia, Russia, Europe and South America. Inglewood will assist the company in restructuring its balance sheet and financing to position the company for a stronger, more profitable future.
- Retained to assist family perennial nursery business obtain \$20 million in financing after the company experienced its worst loss year in its history. Inglewood prepared all of the marketing materials for the effort, including the initial Confidential Information Memorandum that outlined all of the issues that the company had faced and the steps the company had taken to resolve them. Several banks indicated that this upfront addressing



of the issues was the critical factor in them agreeing to take a deeper look at the situation. Over fifteen traditional banks were contacted and ultimately three presented offers for the company's consideration. Inglewood ran the entire process for this financing raise and assisted the company in not only obtaining the necessary financing, but also identifying a bank that will support the company's growth plans.

- Retained as the financial advisor to the Chapter 11 Trustee for one of Perkins Restaurants largest franchise groups. At the time of our appointment, the company was eight months behind in closing its books, its POS systems were antiquated and offline, and the bank accounts had not been reconciled in nearly two years. Lead the charge in getting the accounting up to date, in implementing an online sales reporting methodology, and in assessing the viability and value of the business. While the owners had not invested in the business since the purchase ten years prior and while none of the locations were ADA compliant, Inglewood assisted the Chapter 11 Trustee in identifying a stalking horse bidder and ultimately running an auction that resulted in a very favorable sale transaction.
- Retained as the debtor's financial advisor for a wholesaler and distributor of automotive parts subsequent to the owner's suicide. The company was suffering from poor communication with the bank and an inability to provide timely financial information, both of which were resolved. Recommended a transaction structure that was the basis for the company emerging from bankruptcy with all of the creditors being paid in full.
- Successfully turned around a trucking concern that had filed for bankruptcy and that was believed by most parties to be days away from liquidation. The company emerged from bankruptcy with a plan of reorganization that was unanimously approved by the creditors.
- Assisted a mixed-use real estate developer negotiate a forbearance agreement with its lender that in turn allowed the \$750 million East Bank Flats development to proceed.
- Appointed as receiver for another trucking concern where there was significant animosity and misunderstandings amongst the parties. Opened communications between the parties, identified root issues, directed the company's responses to due diligence requests pertaining to a sale, and managed the sale process through to close. Became involved on an ancillary transaction that had languished for months; resolved pending issues such that the transaction closed four days later.
- Served as the consulting expert in a breach of contract claim in which the client's customer failed to abide by a signed multi-million-dollar purchase order.
- Directed the calculation of damages for a lawsuit concerning a multi-million dollar failed software implementation at a large distributor.
- Acted as expert witness for a Fortune 500 Company in a dispute in Federal Court arising from the sale of a business. In the bench trial, the judge found for our client on every issue.
- Assisted in the turnaround effort at a home improvement product manufacturer, allowing the company to borrow additional funds despite being in a workout situation.
- Have prepared numerous valuations of high tech and other businesses.

Lube Holdings, Inc. (Quaker Steak & Lube) – September 2015 to December 2016.

Engaged as Interim CFO as part of the engagement of Inglewood Associates. Within 11 days of being engaged, helped identify ultimate buyer of the Company's assets and designated the ultimate transaction price.



Led the Company's effort to respond to the acquirer's due diligence review. Led the Company through a Chapter 11 Bankruptcy filing so that the buyer could acquire the assets "free and clear". Led the effort to make all financial filings for the bankruptcy, including Schedules, Statements of Financial Affairs, Cure Costs, Monthly Operating Reports, among others. Testified on behalf of the Company at the 341 Meeting and in litigation with a terminated franchisee. Participated in mediations regarding franchise disputes. Led the Company's financial preparation for the pending transaction close and assisted in a variety of transition issues. Led in various financial and operating winddown efforts of the estate.

In December 2016, the Ohio Chapter of the Turnaround Management Association (TMA) awarded the Quaker Steak & Lube Team its annual Turnaround/Transaction of the Year for 2016. In presenting the award, the TMA credited the Quaker Steak & Lube Team with saving an iconic 40-year-old brand and 1,000 jobs through the sale of the company's operations to TravelCenters of America (TA).

American Roll Formed Corp. – October 2012 to October 2013.

Engaged in January 2012, through Inglewood Associates, to improve operations of this 85% ESOP owned business and to provide strategic consulting advice. In October 2012, was appointed CEO. Led the management team whose accomplishments to date include, among others:

- Completely restructured the organization chart, properly aligning people and job positions where they can best help the Company be successful.
- Obtained a competitor's VP of Sales and Marketing, who is providing much needed structure to the sales and marketing effort.
- Increased sales pipeline from \$15 million to over \$100 million.
- Increase sales backlog from \$4 million to almost \$9 million.
- Completed Company's first true strategic and marketing plans.
- Reduced average scrap rates by 25%.
- Increased average mill run times by 8%.
- Created set up teams and a set up process, reducing set up hours by 40%.
- Opened and produced first parts in a new Las Vegas facility only three months after Board approval of the expansion.
- Promoted a VP to the President position and otherwise restructured the management team to allow the company to operate without Inglewood's services.

The Revere Group – July 2000 to August 2002.

Recruited to serve as Managing Director of the Cleveland Office of this business and technology consultancy which provided services on both a project and leased employee basis. Responsible for marketing, sales, delivery efforts and profitability, including:

- Developed the office's marketing program on a limited budget, utilizing mail, seminars, event sponsorship, and sponsorship of CrainTech to make The Revere Group a known commodity in the Cleveland IT marketplace.
- Directed the design and building of new office space in a unique setting in the Powerhouse in the Flats. This setting has supported recruiting, employee morale, and marketing efforts.

- Actively participated in the office's sales efforts, directing the team that tripled revenues in 2001 as compared to 2000 during a very difficult period for the consulting industry. The Cleveland office had the largest percentage revenue increase and the third largest absolute dollar increase amongst the firm's six offices.
- Full P&L responsibilities for the office, resulting in a \$120,000 EBITDA profit in 2001 as compared to a loss of \$580,000 in 2000. The year 2000 was the first full year of operations for the Cleveland office.

Evergreen Partners Ltd. – June 1995 to July 2000.

Formed Evergreen Partners Ltd. to assist companies in making decisions regarding corporate strategy, capital structure, acquisitions and divestitures. Largely due to client referrals, served clients based in Greater Cleveland, Chicago, San Francisco, Washington DC, Taipei and Shanghai. Some of the projects worked on have included:

- Negotiated and structured a truck rail product joint venture between two international companies which each had total revenues exceeding \$1 billion.
- Marketed, negotiated and sold a division of a plastics molder as well as a medical products distributor.
- Developed business plans for and/or helped raise capital for a variety of companies including a leased staffing company and a company developing Internet-enabled registration websites for the sale of art and other collectibles.
- Served as a part time CFO for an Internet venture capital fund.
- Acted as business advisor for a medical services company, a distributor of agricultural products, and a manufacturer and distributor of business products, assisting all companies in the evaluation of potential restructurings, acquisitions and/or divestitures. Also assisted a retail services company in its decision of whether to go public.
- Providing direction, contacts and capital raising for a variety of cross border sports management projects. Have worked with Treasury and State Department representatives as well as representatives of the DPRK Government and the Municipal Government of Shanghai.

Price Waterhouse LLP (Now PricewaterhouseCoopers LLP) – August 1976 to June 1995.

Served in the Atlanta, Sydney and Cleveland offices, including six years as Partner. Primary focus was on providing auditing and consulting services to middle market and rapidly growing companies. Served clients in numerous industries including chemical manufacturers, a developer of software, newspaper and television media companies, construction equipment and vehicles manufacturers, REIT's and other real estate entities, educational institutions, data processing companies, among others. Was a member of the firm's Real Estate and Retail Specialty Practices. Some of the projects worked on have included:

- Provided negotiation strategies for a successful \$275 million acquisition in the retail industry.
- Actively participated in three IPO's, including companies in the rental industry, the telecommunications industry and OfficeMax, which was at that time the largest retail IPO.
- Marketed and monitored change management projects and measurement systems to a retailer and a distributor of industrial gases.

- While in Atlanta, served on the audits of all three of that office's Real Estate Investment Trust (REIT) clients.
- While in Cleveland, served on the Price Waterhouse team that performed a special review of AmeriTrust's loan loss review, which recommended a significant increase in that reserve.
- Performed due diligence reviews for clients in a variety of industries including manufacturers of paints, electrical components and heavy truck components and a provider of telecommunication services.

Publications and Presentations

- Presenter for "Financial Game Plan for the New Normal" webinar held by EDGE, a membership-driven non-profit focused on growing Northeast Ohio's mid-sized companies, June, 2020.
- Presenter for "Financial Game Plan for the New Normal" webinar held by the Cleveland Chapter of the Financial Executives Networking Group, May, 2020.
- Panelist for "Stabilizing Your Business in the COVID-19 Era" webinar held by the Northern Ohio Chapter of the Turnaround Management Association (TMA), March, 2020.
- Moderator and Panelist for "Issues and Opportunities Surrounding 363 Sales in a Franchise Environment" at the 2017 Bankruptcy Bench Bar Retreat, October, 2017.
- Moderator and Panelist for "Franchisor/Franchisee Bankruptcies – Challenges and Opportunities" at the 2017 Turnaround Management Association (TMA) Great Lakes Conference, May, 2017.
- Moderator and Panelist for "Anatomy of a Franchisor Bankruptcy" at the Seventh Annual Bankruptcy & Turnaround Update presented by the Cleveland Metropolitan Bar Association (CMBA) and the Turnaround Management Association (TMA), October, 2016.
- Panelist for "The Legal, Practical and Strategic Implication of Valuing Assets" at the Sixth Annual Bankruptcy & Turnaround Update presented by the Cleveland Metropolitan Bar Association (CMBA) and the Turnaround Management Association (TMA), October, 2015.
- Interviewed as the subject of an article appearing in the September 2015 issue of the Turnaround Management Association's global publication Journal of Corporate Renewal, "John K. Lane, A Room with a View".
- Moderator and Panelist for "White Collar Crime" at the Third Annual Bankruptcy & Turnaround Update presented by the Cleveland Metropolitan Bar Association (CMBA) and the Turnaround Management Association (TMA), November, 2016.
- Expert panelist for McDonald Hopkins webcast "Creative Alternatives to Bankruptcy: Strategies that may offer the benefits of bankruptcy at a fraction of the cost", originally broadcast July 2010.
- "Receiverships Might Be Good Alternative to Bankruptcy, A Non-Legal Perspective on Risks, Benefits", August 2008 issue of The Journal of Corporate Renewal, the national publication of the Turnaround Management Association.
- Moderated panel on the use of receiverships and other alternative approaches to bankruptcy for the 2008 Annual Conference of the Turnaround Management Association (TMA).

- Moderated panels on valuations of troubled companies and the regional economy for the 2007 Annual Conference of the Turnaround Management Association (TMA).
- Served as a panelist discussing IT contract negotiating strategies at NEOSA's 2002 IT Managers' Symposium.
- Created Price Waterhouse's 1993 NAFTA Survey.
- Co-authored Price Waterhouse's 1988 "Expanding into Exports".
- Co-authored articles on exporting for The Cleveland Plain Dealer and Corporate Cleveland.
- Have been quoted on receiverships, troubled companies, technology and international business in Akron Legal News, The Cleveland Plain Dealer, Crain's Cleveland Business and USA Today.
- Have been interviewed on international trade on WCLV and WHK.

Professional Qualifications, Affiliations and Boards

- Certified Turnaround Professional, active.
- Series 7 Securities License, inactive.
- Certified Public Accountant – Georgia (1978) and Ohio (1982). Currently holding a non-practicing license in Ohio.
- Turnaround Management Association, Former Ohio Chapter President and Board Member.
- Knotice, Ltd., Former Board Member.
- Hudson Business Products, Former Advisory Board Member

Education

- B. B. A. - Accountancy - University of Notre Dame - 1976.
- Participated in and taught courses on matters ranging from international trade, technology, troubled businesses, real estate, corporate business strategies, business combinations and divestitures, and SEC filings.

Litigation Support History:

Clients	Nature of Assignment	Judicial Process	Date
Luggage Designer, Manufacturer Distributor and Marketer (Travel-Light, Inc.)	Court Appointed Appraiser	Court of the Chancery of the State of Delaware	2020
Recreational and Outdoor Patio Products Distributor and Retailer (American Heritage Billiards, LLC)	Court Appointed Receiver	Cuyahoga County Court of Common Pleas	2020
CNC Machine Distributor (Tipton Machinery Company)	Court Appointed Receiver	Cuyahoga County Court of Common Pleas	2020
E-commerce Selling of Luxury Watches (Alliance Time Holdings LLC)	Court Appointed Appraiser	Court of the Chancery of the State of Delaware	2020

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Grower of Perennial Grasses and Converter into Sustainable Raw Materials (Aloterra, LLC)	Court Appointed Receiver	Trumbull County Court of Common Pleas	2020
Designer and Manufacturer of Tunnel Boring and Excavation Machinery (The Robbins Company)	Court Appointed Receiver	Cuyahoga County Court of Common Pleas	2019 - 2020
Manufacturer of Retail Display Fixtures (Premier Fixtures, LLC)	Court Appointed Appraiser	Court of the Chancery of the State of Delaware	2019 - 2020
Behavioral Health Facility (California Palms, LLC)	Court Appointed Receiver	Mahoning County Court of Common Pleas	2019 - 2020
Designer, Manufacturer and Marketer of Winch Systems (Superwinch, LLC)	Court Appointed Appraiser	Court of the Chancery of the State of Delaware	2019
Structural Steel Fabricator (Boardman Steel, Inc.)	Court Appointed Receiver	Mahoning County Court of Common Pleas	2019
Equipment Manufacturer and Demolition Services (Allied Consolidated, Inc.)	CRO and then Creditor Trustee, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Youngstown	2016 - 2019
Provider of Encryption Services, Applications and Devices (Silent Circle, Inc.)	Court Appointed Appraiser	Court of the Chancery of the State of Delaware	2018 - 2019
Wallcovering Design and Manufacturing (Koroseal Interior Products, LLC v. Tracey Reinberg Design)	Damages Expert – Royalty Fees	American Arbitration Association	2018 - 2019
Air Handling and Cooling Systems for Data Centers (Data Cooling Technologies LLC)	CRO, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court Northern District of Ohio, Eastern Division, Akron	2018
Retailer (Adrian Mitchell v. Arhaus, LLC)	Liability & Damages Expert – Corporate Governance, Executive Employment, Corporate Distress and Severance	American Arbitration Association	2017 - 2018
Restaurant Franchisee (28 Perkins Restaurants – Unique Ventures Group)	Financial Advisor to Chapter 11 Trustee, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Western District of Pennsylvania, Erie	2017 - 2018
Restaurant Franchisor (Lube Holdings, Inc. DBA Quaker Steak & Lube)	Interim CFO, Accounting issues & bankruptcy matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Akron	2015 - 2017

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Beverage Distributor (Earl Gaudio & Son, Inc. v. 1803 LLC, et al.)	Solvency Expert	United States District Court for the Central District of Illinois	2015
Creditor in a Receivership for Investment Fund (Gordon v. Dadante)	Damages Expert – Receiverships Fees	United States District Court for the Northern District of Ohio, Eastern Division	2014 - 2015
Mobile Phone Manufacturer (Cell and Network Selection LLC vs. MetroPCS Communications, Inc., et al.)	Damages Expert – Patent Infringement	United States District Court for the Eastern District of Texas, Tyler Division	2014
U.S. Department of Justice (Utah Telecommunications Open Infrastructure Agency vs. The United States)	Consulting Expert	U.S. Court of Federal Claims	2014
Steel Processor (American Processing)	Court Appointed Receiver	Cuyahoga County Court of Common Pleas	2012
Ski and Golf Resort (Peek 'n Peak)	Financial Advisor to Debtor, Accounting issues & bankruptcy matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Cleveland	2010 - 2011
Retailer (InkStop, Inc.)	Financial Advisor to Chapter 7 Trustee, Accounting issues & bankruptcy matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Cleveland	2009 - 2013
Manufacturer of Screw Machine Products (Arrow Machine Company, Ltd.)	Court Appointed Receiver	Lake County Common Pleas Court	2009 - 2012
Metal and Wire Wheel Wholesaler (Player Wire Wheel)	CRO, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Youngstown	2009 - 2010
Truck Repair Company (Carnegie Body)	Court Appointed Receiver	Cuyahoga County Court of Common Pleas	2009 - 2010
Subprime Used Car Dealerships (T&J Acceptance Corporation, et al)	Court Appointed Receiver	Lorain County Common Pleas Court	2008 - 2012
Dry Cleaning Chain (Ladalow Enterprises)	Court Appointed Receiver	Portage County Common Pleas Court	2008

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Electric Motor and Generator Manufacturer (Ideal Electric Company)	Financial Advisor to Creditors Committee, Accounting Issues & Bankruptcy Matters and Consulting Expert	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Cleveland	2006 – 2010
Trucking Company (Wills Trucking, Inc. and Wills Services, Inc.)	Court Appointed Receiver	Summit County Common Pleas Court	2007 -- 2008
Nonprofit (Daniel K. Winer vs. Board of Park Commissioners of the Cleveland Metropolitan Park District)	Damage Expert – Easement	Cuyahoga County Court of Common Pleas	2006 – 2007
Nonprofit (Philip L. Londrico, et al vs. Board of Park Commissioners of the Cleveland Metropolitan Park District, et al)	Damage Expert – Easement	Cuyahoga County Court of Common Pleas	2006 – 2007
Automobile Industry Service Provider (PASCO, Inc. vs. Motors Insurance Corporation)	Damage Expert – Theft of Intellectual Property	Arbitration	2005 – 2007
Automobile Industry Service Provider (PASCO, Inc. vs. PDP Group, Inc. and AccuTel, Inc.)	Damage Expert – Theft of Intellectual Property	United States District Court for the Northern District of Ohio, Eastern Division	2005 – 2007
Building Product Manufacturer (Stark Ceramics, Inc.)	Financial Advisor to Debtor, Accounting and operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Canton	2006
Radiation Department (Middleburg Radiation Associates, Inc. v. Southwest General Health Center Arbitration	Damage Expert – Breach of Contract	Arbitration	2006
Radiation Department (Middleburg Radiation Associates, Inc. v. University Radiologists of Cleveland, Inc.)	Damage Expert – Tortious Interference	Cuyahoga County Court of Common Pleas	2006
Behavioral Health Facility (Vaccar Towers, Inc.)	Financial Advisor to Debtor, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Youngstown	2006
Confidential – Experts not disclosed	Damage Expert – Intellectual Property Infringement	United States District Court for the Southern District of Ohio, Western Division	2005 – 2006

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Printing Technology Company (Tesson, Ltd. v. Xerox Corporation)	Damage Expert – Patent Infringement	United States District Court for the Northern District of Ohio, Eastern Division	2005 – 2006
Home Product Manufacturer	Accounting Issues and Valuation	Ultimately Not Filed	2005
Home Builder (Silvestro)	Valuation	Cuyahoga County Common Pleas Court – Domestic Relations	2005
Print Media (Craver Marcom, Inc.)	Court Appointed Receiver	Summit County Common Pleas Court	2004 -- 2012
US Post Office Contract Mail Hauler (Rood Trucking Company, Inc.)	CRO, Accounting and Operational Issues & Bankruptcy Matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Youngstown	2004 – 2005
Financial Service Franchisor (Commission Express National, Inc., et al v. NRT, Inc., et al)	Damage Expert – Unfair Competition	Superior Court of New Jersey, Bergen County	2004 – 2005
Foodservice Distributor (Anderson-Nelson)	Evaluation of Gross Income	Cuyahoga County Common Pleas Court – Juvenile Division	2004 – 2005
Foodservice Franchisee (M. Ballard & Associates, Inc. v. John B. Mudgett, et al.)	Valuation	Cuyahoga County Common Pleas Court	2004 – 2005
Diversified Manufacturer (TransPro, Inc. v. Leggett & Platt, Inc.)	Damage Expert – Purchase Accounting	United States District Court for the Northern District of Ohio, Eastern Division	2004 – 2006
Metalworking Business	Damage Expert on Issues Arising from Divorce	Ultimately Not Filed	2004
Sports Products Wholesaler (Schamps)	Valuation	Cuyahoga County Common Pleas Court – Domestic Relations	2004
Home Improvement Product Manufacturer and Installer (Lisboa)	Brought in primarily by judge to protect, preserve and improve the marital estate.	Cuyahoga County Common Pleas Court – Domestic Relations	2004
Trust Department Litigation (Robert M. Bensman, et al., v. Cashel Management Co., Inc., et al.)	Damage Expert – Fiduciary Responsibility for Fraud	Cuyahoga County Common Pleas Court	2003 – 2004
Municipal Government	Consulting Expert	U.S. District Court	2003
Financial Service Franchisor (Commission Express National, Inc., et al v. Realty One, et al)	Damage Expert – Unfair Competition	Cuyahoga County Common Pleas Court	2003

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Tube Mill (Olympic Steel, Inc. v. Rafter Equipment Corporation)	Damages Expert – Breach of Contract	Cuyahoga County Common Pleas Court	2003
Advertising Media Company (Thompson)	Valuation	Cuyahoga County Common Pleas Court – Domestic Relations	2003
Power Modulating Equipment Company	Consulting expert	U.S. District Court, Northern District of Ohio, Eastern Division, Akron	2002 – 2003
Automobile Renting Company (Action Auto Rental, Inc.)	Accounting issues & bankruptcy matters	U.S. Bankruptcy Court	1994
Public school system	Led fraud audit; calculated damages	Lorain County Common Pleas Court	1994
Insurance brokerage	Arbitrator of dissolution accounting issues	Arbitration	1993
Scrap metal dealer	Led fraud audit; calculated damages	Settled prior to lawsuit being filed.	1993
Aluminum finishing company (Hadgis)	Valuation	Cuyahoga County Common Pleas Court – Domestic Relations	1991
Construction Equipment Manufacturer (Terex Inc.)	Accounting issues & bankruptcy matters	U.S. Bankruptcy Court, Northern District of Ohio, Eastern Division, Akron	1983