

DOMINIC LoBUGLIO, CPA, CFF

CURRICULUM VITAE

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## PROFESSIONAL BIOGRAPHY OF DOMINIC LoBUGLIO, C.P.A., C.F.F.

Dominic LoBuglio received his Master of Business Administration from the University of Southern California in 1976. He received his Bachelor of Science in Business Administration from California State University at Los Angeles in 1974.

Mr. LoBuglio has been a Certified Public Accountant in California since 1977 and is also Certified in Financial Forensics. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. He has served as a member of the Board of Directors of the California Receivers Forum since the early 1990s. He is involved in Los Angeles-based charities as a current board member and CFO of the California Jazz Foundation and former board member and CFO of Stop Cancer.

Mr. LoBuglio began his career in business as an operations officer and as a loan officer with Security Pacific National Bank. He started his public accounting in 1975 with Arthur Young & Company where he worked in audit and taxation in a variety of industries.

In 1982, Mr. LoBuglio, together with Michael Sigman, formed LoBuglio & Sigman, specializing in forensic accounting while providing accounting and tax services to small and medium size businesses. The firm provided litigation services, serving as accountants to receivers and bankruptcy trustees and serving as expert witnesses and consultants in business litigation cases. Mr. LoBuglio has extensive experience investigating investment schemes, has testified in both the Superior Court and the United States District Court as an expert witness, and has provided expert declarations to the Superior Court, the United States District Court and the United States Bankruptcy Court. He has been retained by both the Securities and Exchange Commission and the United States Attorney's Office as an expert witness. In 2017, LoBuglio & Sigman was dissolved and Mr. LoBuglio has continued his practice through his professional corporation Dominic LoBuglio CPA, Inc.

Mr. LoBuglio has participated in a number of California Receivers Forum programs as a panelist, including all of the Loyola programs.

DOMINIC LoBUGLIO

QUALIFICATIONS AND EXPERIENCE

PROFESSIONAL AFFILIATIONS:

- Certified Public Accountant in California since 1977
- Certified in Financial Forensics
- Member of the American Institute of Certified Public Accountants
- Member of the California Society of Certified Public Accountants
- Arbitrator - American Arbitration Association's Panel of Arbitrators (prior service)
- Board of Directors - California Receivers Forum

EMPLOYMENT:

- President at Dominic LoBuglio CPA, Inc. (June, 1983 – Current)
- Partner at LoBuglio & Sigman (November, 1982 – August, 2017)
- Manager at Martin Algaze, An Accountancy Corporation (January, 1980 – November, 1982)
- Supervisory Senior at Arthur Young & Company (September, 1975 – January, 1980)
- Operations Officer and Loan Officer at Security Pacific National Bank (August, 1970 – September, 1975)

EXPERIENCE:

Accounting

- Audit and taxation in a variety of industries, including manufacturing, engineering, real estate and construction, entertainment, advertising, insurance, and farming and dairy
- Accountant for court-appointed receivers of various entities involved in real estate, mining, finance, and numismatics
- Accountant for bankruptcy trustees
- Special purpose investigations
- S.E.C. filings
- Expert witness (see attached list)
  - Testimony in Federal District Court
  - Testimony in California Superior Court

Entertainment

- Audits of production/distribution participation statements (film; video; television, including barter sales syndications)

Banking

- Commercial banking operations and commercial bank lending activities

Finance

- Financial consulting
- Investment analysis
- Business acquisitions/dispositions

DOMINIC LoBUGLIO

QUALIFICATIONS AND EXPERIENCE

EDUCATION:

- M.B.A. in Management, University of Southern California, 1976
- B.S. in Accounting, California State University at Los Angeles, 1974

## RECEIVERSHIP ENGAGEMENTS

### CASE

### RECEIVER

Goldfield Deep Mines (Gold Investments)	Monte Krissman
Orefield Partnerships (Real Estate)	John Busetti
American National Cellular (Licensing)	Robert Baker
Schoolhouse Coins (Numismatics)	Robert Baker
American Equities (Mortgage Broker)	David L. Ray
Visa Enterprises Inc. (Real Estate)	David L. Ray
Eurobond/Eurogold (Securities Investments)	David L. Ray
Flahavan Et Al (Law Firm)	David L. Ray
Nemix Foods (Food Distribution)	David L. Ray
National Consumers Finance Co. (Lending)	Peter A. Davidson
Ventura Plaza (Real Estate)	John McGann
Univest Home Loan (Mortgage Broker)	David L. Ray
Stratified Advertising (Employment Services)	Peter A. Davidson
Tipar Produce, Inc. (Food Distribution)	Edythe L. Bronston
PCI Data, Inc. (Foreign Currency Trading)	Peter A. Davidson
Subo Corporation (Communications)	Byron Z. Moldo
INETINTL.COM, Inc (Internet Services)	David L. Ray
All-Pacific Escrow (Escrow Services)	Peter A. Davidson
Automated Systems & Concepts International, Inc., et al. (Infomercial Productions)	Byron Z. Moldo
Long Beach Hospital (Health Care)	David J. Pasternak
Century Direct Marketing, Inc. (Auction Catalogs)	David L. Ray

RECEIVERSHIP ENGAGEMENTS

CASE

RECEIVER

Ritchie Brothers Precision Manufacturing, Inc. (Manufacturer of Industrial Machinery)	Andrew R. Zimbaldi
RSA Lighting, LLC (Specialized Lighting Systems)	Les Rodin
General Supply Centers, Inc. (Toner and related products)	Byron Z. Moldo
Mediworks, Inc. (Medical Billing Software)	Peter A. Davidson
Schultz Investment Advisory (Mutual Fund)	David L. Ray
Medicor, LLC (Medical Billing Software)	Byron Z. Moldo
KT Security Services, Inc. (Towing Services)	David J. Pasternak
Ami Shafir, et al. v. Sarit Shafir, etc., et al. (Real Estate)	David J. Pasternak
Jose Gudino v. Ruben Vasques, et al. (Food Processing)	Byron Z. Moldo
In Re Marriage of Fatemeh Nadia Iravani and Amir Moshen Iravani (Divorce Case)	David J. Pasternak
Alden Jonathon Appleton, et al. (Real Estate)	David L. Ray
NLCS Escrow Services, Inc. (Escrow company)	David J. Pasternak
Los Angeles Homeowners Aid, Inc. (Real Estate)	Edythe Bronston
Federal Trade Commission v. Unicyber Technology, Inc., et al. (Computer Hardware Distribution)	Peter A. Davidson
Connecticut General Life Insurance Company, et al. v. New Images of Beverly Hills, etc., et al. (Medical and Surgical Centers)	David L. Ray

RECEIVERSHIP ENGAGEMENTS

<u>CASE</u>	<u>RECEIVER</u>
Sarkis Gumrikyan, et al. v. Khachik Kesheshyan, etc., et al. (Catering Business)	David J. Pasternak
Kea Balani; Kio Bahrami; et al. v. Curtis Tao, Alice Tao, Akita Floors, etc., et al. (Hardwood Floor Manufacturing)	David J. Pasternak
Garnik Gholikandi Badalyans v. Caltron Construction Inc. (Construction)	Robert C. Warren
Securities and Exchange Commission v. Jon W. James, et al. (Offer and sale of securities)	Edythe L. Bronston
In Re Marriage of Sharon Steffien v. Alvin T. Steffien (Equipment Leasing)	David J. Pasternak
Escrow Diversified, Inc. (Escrow Company)	Peter A. Davidson
Precision Pipeline, Inc. (Pipeline Construction)	Edythe L. Bronston
Michael M. Koshak, et al. v. Hany Malek, et al. (Health Care)	David J. Pasternak
Premier Transactions Escrow, Inc. (Escrow Company)	Peter A. Davidson
Platinum Escrow (Escrow Company)	Peter A. Davidson
Securities and Exchange Commission v. Billion Coupons, Inc. (Foreign Currency Trading)	Barry A. Fisher
West Escrow, Inc. (Escrow Company)	Peter A. Davidson
Securities and Exchange Commission v. Sun Empire, LLC, et al. (Offer and Sale of Securities)	Richard Weissman
Prime West Escrow (Escrow Company)	Peter A. Davidson

RECEIVERSHIP ENGAGEMENTS

<u>CASE</u>	<u>RECEIVER</u>
Gateway Business Bank v. Direct Buy of Thousand Oaks and Direct Buy of Burbank (Home Furnishing Franchises)	Edythe L. Bronston
Tax Care Professionals, Inc. (Tax Compliance)	David A. Ray
Apple Escrow, Inc. (Escrow Company)	Peter A. Davidson
Intermedia Film Equities USA, Inc. & Subsidiaries (Film Distribution)	William Shpall
Zender's, Inc. (Retail Furniture Sales)	Edythe L. Bronston
MBE Digital, Inc. and BMR Digital, LLC (Digital Printing)	David J. Pasternak
Canam Capital Corporation et al. (Investments)	Peter A. Davidson
AAA Hearing (Hearing Aid Clinic)	Edythe L. Bronston
Techniform Metal Curving, Inc. (Metal Fabrication)	Nancy Knupfer
Piron Escrow, Inc. (Escrow Company)	Peter A. Davidson
Commercial Escrow Services, Inc. (Escrow Company)	Peter A. Davidson
A.C.T. Escrow, Inc. (Escrow Company)	Peter A. Davidson
The Cochran Firm Los Angeles (Law Firm)	David A. Ray
Seaside Escrow, Inc. (Escrow Company)	Peter A. Davidson
Diversity Escrow, Inc. (Escrow Company)	Peter A. Davidson
Federal Trade Commission v. Virtual PC Solutions, et al. (Telemarketing Sales of Computer Security and Technical Support Services)	Howard Camhi



RECEIVERSHIP ENGAGEMENTS

CASE

RECEIVER

Consumer Financial Protection Bureau v.  
National Legal Help Center, Inc., et al.  
(Consumer Mortgage Loan Modifications)

Howard Camhi

Raw State, LLC (Wholesale Apparel)

Edythe L. Bronston

Gourmet Green Room, Inc.  
(Medical Marijuana Dispensary)

David J. Pasternak

Efficient Escrow Services Group  
(Escrow Company)

Peter A. Davidson

Behavioral Learning Center, Inc.  
(Health Services)

David A. Pasternak (Provisional Director)

Providence Escrow, Inc.  
(Escrow Company)

Peter A. Davidson

Builders Control Service Co.  
(Escrow Company)

Peter A. Davidson

Edison Maricopa  
(Oil Leases)

Kevin Singer

Cooper's Escrow  
(Escrow Company)

Peter A. Davidson

World Organics, LLC  
(Agriculture Wholesaler)

David J. Pasternak

4300 Melrose Associates  
(Commercial Real Estate)

David J. Pasternak

New Age Pharmaceuticals, Inc.  
(Pharmacy)

David J. Pasternak

DF Real Estate Partners, LLC  
(Real Estate)

Robert P. Mosier

SEC v. Secured Capital Investments, LLC  
(Offer and Sale of Securities)

Robert P. Mosier

RECEIVERSHIP ENGAGEMENTS

CASE

RECEIVER

SEC v. Capital Cove Bancorp, LLC  
(Offer and Sale of Securities)

Robert P. Mosier

AZUSA Pacific University vs. David Reid,  
Diamond Villa LLC, and David Reid Real Estate  
(Real Estate)

George R. Monte

IRMO WHITEHEAD  
(Family law case involving a CPA practice)

Thomas H. Coleman

Amerilink Escrow, Inc.  
(Escrow Company)

Peter A. Davidson

City of Sierra Madre vs. Jeffrey M. Hildreth, et al.  
(Health and safety code violations)

David J. Pasternak

City of Commerce vs. Helen Mendez, et al.  
(Health and safety code violations)

Edythe L. Bronston

The People of the State of California vs.  
Carlita Henrietta Taylor, et al.  
(Health and safety code violations)

David J. Pasternak

Rebecca Spears and Rachel Daet vs.  
Marsoljuliet Diaz, et al.  
(Real property dispute)

Andrew Zimbaldi

The People of the State of California vs.  
Lolita Garcia  
(Diversion of funds from a non-profit entity)

David J. Pasternak

Cosmojet, Inc.  
(Cosmetics manufacturing - Appointment of  
Provisional Director)

David J. Pasternak

America Money Group, Inc. vs.  
Ten Minute Title Loans Holdings, LLC, et al.  
(Consumer lending)

Carl G. Petta

Wamdara, Inc.  
(Real Estate)

Robert P. Mosier

RECEIVERSHIP ENGAGEMENTS

<u>CASE</u>	<u>RECEIVER</u>
Magma Holding, Inc. vs. Ka Tat Au-Yeung (Shareholder dispute)	Kevin Singer
Blair Stover vs. 9220 S Sepulveda LLC (Member dispute)	Byron Z. Moldo
Builders Disbursements Inc. (Escrow Company)	Byron Z. Moldo
City of Beverly Hills vs. Joel Rosner, et al. (Cal. Health & Safety Code violations)	Blake Alsbrook
Kyle Bayes, et al. vs. Arnold Bernstein, et al. (Partition action – real property)	Byron Z. Moldo
City of Huntington Park vs. The Testate and Intestate Successors of Barbara S. Brym, et al. (Cal. Health & Safety Code violations)	Blake Alsbrook
Securities and Exchange Commission vs. Kent R.E. Whitney, David Lee Parrish, The Church For The Healthy Self and CHS Asset Management Inc. (Securities Investments)	Robert P. Mosier
City of Lancaster vs. Linda Fox, et al. (Cal. Health & Safety Code violations)	Blake Alsbrook
City of Calabasas vs. Harry A. White (Cal. Health & Safety Code violations)	Byron Z. Moldo
In re the Mariage of Vidushi Savant, Petitioner And Vikas Kedia, Respondent (Health care businesses)	Gerard Keena
Blaine Van Patten, etc., et al. vs. Tyree Anne Gilfoil Clark, etc., et al. (Real Property)	Robert P. Mosier
Estate of Nestor Ivan Navarro (Agricultural labor services business)	Mark Adams

RECEIVERSHIP ENGAGEMENTS

CASE

RECEIVER

City of Los Angeles vs. Crest Apartments LP, et al. Mark Adams  
(Cal. Health & Safety Code violations)

State of California vs. Jesus Alvarez Blake Alsbrook  
(Cal. Health & Safety Code violations)

In re the Marriage Norma Margarita Mendoza Byron Z. Moldo  
And Guido Marcelo Prado  
(Possession and control of funds)

Skid Row Housing Trust Mark Adams  
(Cal. Health & Safety Code Violations)

City of South Gate v Delacruz Byron Z. Moldo  
(Cal. Health & Safety Code Violations)

MM CAN USA, Inc. Richard Ormond  
(Cannabis Dispensaries)

AERO Institute Byron Z. Moldo  
(California Nonprofit Public Benefit Corporation)

California Equine Retirement Foundation Byron Z. Moldo  
(California Nonprofit Public Benefit Corporation)

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 1982 Security and Exchange Commission v. Goldfield Deep Mines  
Case involved a fraudulent investment scheme  
Qualified as expert accountant by SEC attorney  
Testified in Federal District Court on behalf of plaintiff
- circa 1990 Business valuation case  
Retained by Marvin Bernstein, Esq.  
Testified in arbitration proceeding
- circa 1994 Ventura Plaza  
Order to show cause pertaining to former owner=s retention of rents in a  
receivership case  
Retained by Sandra Stevens, Esq. of Saltzburg, Ray & Bergman  
Qualified as expert accountant  
Testified in California Superior Court on behalf of receiver
- 1998 In re: Murdock, Inc., Debtor  
Case involved insider preference payments  
Retained by Saltzburg, Ray & Bergman, Special Counsel for Official Committee  
Of Unsecured Creditors  
Case settled
- 1998 Standard Brands Paint v. Fletcher Byron  
Case involved insider preference payments  
Retained by Robert E. Feyder, Esq. of Kirkpatrick & Lockhart LLP on behalf of  
defendant  
Case settled
- 2000 Miller Metals et al  
Case involved the issue of usurious interest on a note  
Retained by Theresa A. Kristovich, Esq. of Kelly Drye & Warren LLP on behalf  
of defendant Miller Metals  
Deposition taken; case settled during trial prior to expert testimony
- 2002/2003 Smurfit v. Media News Group, et al.  
Case involved damages resulting from a breach of contract  
Retained by Theresa A. Kristovich, Esq. of Hughes Hubbard & Reed LLP  
Qualified as expert accountant  
Testified in California Superior Court on behalf of defendant

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2003      Lot 27 Beverly Venture, Inc. v. Han Moeljadi, Evie Moeljadi, and HBE Management & Investment, Inc.  
Case involved damages resulting breach of fiduciary duty, fraud, conspiracy, and conversion  
Retained by Byron Z. Moldo of Rein Evans & Sestanovich LLP as a consultant  
Case settled after mediation
- 2003/2004      Compaq Computer Corporation v. Mag-Tek, Inc.  
Case involved damages resulting from a breach of contract pertaining to the sale of a business  
Retained by Shigeru Watanabe, Esq. of Van Etten Suzumoto & Becket LLP as an expert accountant  
Case settled after deposition and prior to testimony
- 2003/2004      The Capital Life Insurance Company, et al. v. The Prudential Insurance Company of America, et al.  
Case involved losses resulting from purchase of mortgage-backed securities offered by the Defendants in a private placement memorandum  
Retained by Jon Borderud of Prongay & Borderud as an expert accountant  
Case settled after deposition and prior to testimony
- 2004      Touse Homes, Inc. fka Engle Homes, Inc. v. Brent R. Phillips, et al.  
Case involved losses resulting from purchase of the assets of Defendants' real estate development companies  
Retained by Ann Lyter Thomas, Esq. of Kolesar & Leatham, Chtd. as an expert accountant  
Case settled
- 2005      Securities and Exchange Commission v. Emvest Mortgage Fund, LLC, et al.  
Case involved allegations by the Commission of an ongoing Ponzi scheme concerning the fraudulent offer and sale of securities  
Retained by Molly M. White, Esq. of the Securities and Exchange Commission as an expert accountant  
Testified in Federal District Court on behalf of plaintiff
- 2006      James H. Donell, Court Appointed Receiver v. GM Partners LP, et al.  
Case involved alleged fraudulent transfer of real estate.  
Retained by Kimberly D. Lewis, Esq. of Moldo Davidson Fraioli Seror & Sestanovich LLP  
Case settled

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2007 Four Star Financial Services, LLC v. Andrew R. Zimbaldi.  
Case involved alleged fraudulent transfer of money in a  
“Ponzi-type scheme”  
Retained by defendant  
Case settled after issuance of expert report
- 2007 Balani; Kio Bahrami; et al. v. Curtis Tao, Alice Tao,  
Akita Floors, etc., et al.  
Case involved partnership dispute resulting from the sale/  
acquisition of a hardwood floor manufacturing business  
Testimony requested by both parties  
Case settled after testimony in court
- 2008 In re: C&C Jewelry Mfg., Inc., Alleged Debtor  
Case involved an involuntary bankruptcy petition filed against C&C Jewelry  
Mfg., Inc.  
Retained by C&C Jewelry Mfg., Inc.  
Expert report filed  
Motion by C&C Jewelry Mfg., Inc. for dismissal granted
- 2008 Securities and Exchange Commission v. CMKM Diamonds, Inc., et al.  
Case involved allegations by the Commission of a massive and complex scheme  
to improperly issue an sell stock and to manipulate stock price and volume  
Retained by Molly M. White, Esq. of the Securities and Exchange Commission as  
an expert accountant  
Case settled
- 2009 U.S. v. Jon James  
Case involved allegations by the U.S. Attorney that Defendant operated a Ponzi  
scheme.  
Retained, prior to indictment, by Michael Wilner, Esq. of the U.S. Attorney’s  
Office as an expert accountant  
Defendant pleaded guilty
- 2010 Tresierras v Tresierras  
Case involved a partner dispute  
Appointed as Referee by the Superior Court  
Case settled
- 2010 Partnership Dispute  
Retained by Jon Borderud, Esq. for Defendant  
Testified at arbitration hearing  
Case settled

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2011      Securities and Exchange Commission v. Westmoore Management, LLC et al.  
Case involves allegations by the Commission that the proceeds from unregistered securities offerings by numerous issuers were used to operate a Ponzi-like scheme  
Retained by Spencer E. Bendell, Esq. of the Securities and Exchange Commission as an expert accountant  
Case settled
- 2010      Shareholder Dispute  
Retained by Don Burris, Esq. for Plaintiff  
Testified at arbitration hearing.  
Case settled
- 2012      In re the Matter of John E. Unger and Calra G. Unger Revocable Living Trust Dated August 23, 1990  
Retained by Adam L. Streltzer, Esq. for Plaintiff  
Dispute of accounting by trustee  
Case settled
- 2012      Los Angeles County Bar Association Lawyer Referral and Information Services v. James Kosnett, Esq.  
Retained by Ronald P. Slates, Esq. for Plaintiff  
Dispute involving payment of referral fees  
Case settled
- 2012      Securities and Exchange Commission v. Christian Stanley, Inc. and Daniel C.S. Powell  
Case involves allegations by the Commission that the proceeds from unregistered securities offerings were used to operate a Ponzi-like scheme  
Retained by Spencer E. Bendell, Esq. of the Securities and Exchange Commission as an expert accountant  
Case settled
- 2013      New-Ray Toys Co., Ltd.  
Case involves disputing a royalty audit claim by Ford Motor Company  
Retained by Ronald P. Slates, Esq. for New-Ray Toys Co., Ltd.  
Submitted analysis to counsel  
Case settled
- 2013      Marman Industries Inc.  
Case involves a shareholder dispute  
Retained by Marman Industries Inc. Board of Directors  
Case settled



## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2013 U.S. v. Bich Nguyen  
Case involved allegations by the U.S. Attorney that Defendant operated a Ponzi scheme.  
Retained, prior to indictment, by Gregory W. Staples, Esq. of the U.S. Attorney's Office as an expert accountant  
Testified at hearing  
Defendant was found guilty
- 2014 In re the Matter of The Morris Trust Amended and Restate January 5, 2006  
Retained by Adam L. Streltzer, Esq. for Co-Trustee  
Dispute of accounting  
Case settled
- 2016 Osbakken Estate  
Retained by Adam L. Streltzer, Esq. for Beneficiary  
Forensic investigation  
Case settled
- 2016 Moacanin Conservatorship  
Retained by Adam L. Streltzer, Esq. (PVP Counsel for Conservatee)  
Dispute of accounting  
Case settled
- 2016 315 Arden, LLC v. Red Mountain Group, Inc.; et al.  
Retained by Kenneth Miller, Esq. of Ervin Cohen & Jessup LLP for Defendant  
Complaint avoidance and recovery of fraudulent transfer  
Case settled
- 2017 IRMO Coleman  
Retained by Jonathan D. Levin, Esq.  
Family law case involving tracing to determine separate versus community property shares  
Case settled
- 2018 IRMO Goldsmith and Reiss  
Retained by Jonathan D. Levin, Esq.  
Family law case involving tracing to determine separate versus community property shares  
Case settled

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2018 Malek v. Fenton & Nelson  
Retained by Gretchen S. Carner, Esq.  
Legal malpractice suit alleging professional negligence and breach of fiduciary Duty  
Case is currently being litigated
- 2018 Timothy P. Free v. Douglas Hayden, et al.  
Retained by Mark B Wilson, Esq.  
Shareholder dispute involving misuse of corporation funds  
Case settled
- 2018 Petros Taglyan, et al. vs. Tekeyan Cultural Association, Inc., et al.  
Retained by Gretchen S. Carner, Esq.  
Suit alleging breach of contract and fraud  
Case settled
- 2018 Ingrid Beatriz Chicas Special Needs Trust  
Retained by Adam L. Streltzer, Esq. for Beneficiary  
Review of fiduciary accounting
- 2018 Conservatorship of Sanford Weiss  
Retained by Adam L. Streltzer, Esq. for Conservatee  
Review of fiduciary accounting
- 2018 Bledstein Trust  
Retained by Adam L. Streltzer, Esq. for Beneficiary  
Review of investment portfolio
- 2018 RMI International, Inc.  
Retained by Jon Borderud, Esq. to perform a business evaluation  
Dispute was resolved without litigation
- 2019 Cornish Trust  
Retained by Adam L. Streltzer, Esq. for Beneficiary  
Review of fiduciary accounting
- 2019 GAL Rosenberg Trust  
Retained by Adam L. Streltzer, Esq. for Beneficiary  
Review of fiduciary accounting and allocations of estate assets
- 2021 Kazian-Gendian Testamentary Trust  
Retained by Adam L. Streltzer, Esq. for Trustee  
Analysis and Reconstruction of fiduciary accounting

## EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

- 2021 Werner vs. Rubin  
Retained by Laurence Berman, Esq. for Defendant  
LLC member dispute  
Testified at hearing  
Arbitration hearing completed
- 2021 California Receivers Group  
Appointed by Superior Court of the State of California  
Review of Receiver's billings and report to the Court
- 2021 Elder Abuse Investigation  
Retained to investigate various financial issues
- 2022 Gordon vs. Gordon  
Retained by Gary Goodstein, Esq. for Defendant  
Partner dispute  
Case settled
- 2023 Bruce Watanabe and SETA International LLC vs. Sean McEvoy  
Retained by Blake Alsbrook, Receiver  
Partner dispute  
Retained to perform a forensic analysis
- 2023 Conservator of the Estate of Patricia Haynie  
Retained by Adam Streltzer for Conservatee  
Review and analysis of fiduciary accounting
- 2023 Eugene R. Saal vs. Tarzana Plaza Condominiums Association, et al.  
Appointed as Limited Receiver by Hon. Huey P. Cotton  
Appointed to perform a forensic analysis
- 2023 Valesko Family Trust  
Retained by Joel M. Simon  
Review and analysis of fiduciary accounting
- 2023 Phillip Feldman Trust  
Retained by Adam Streltzer  
Analysis of documents and preparation of a fiduciary accounting
- 2023 Estate of Richard Park  
Retained by Joel M. Simon for James Park  
Forensic analysis and tracings

EXPERT WITNESS AND CONSULTATION ENGAGEMENTS

2024

Ocean Blue Investments I, LLC vs. Saeed Farkhondehpour  
Retained by Blake Alsbrook, Esq.  
Case involved an accounting reconstruction  
Report issued