

**JAMES C. SELL, CPA, CFE**  
**2222 E. Camelback Road, Suite 110**  
**Phoenix, Arizona 85016**  
**Office (602) 265-3519**  
**Mobile (602) 524-9357**  
**FAX (602) 265-3622**  
**Web Site: www.forensic-cpa.com**  
**eMail: jsellsprint@earthlink.net**

## **Professional Experience**

January 1981 to Present

James C. Sell, Certified Public Accountant, Certified Fraud Examiner  
Sell Consulting Service, Inc.-President

### **James C. Sell, CPA, CFE**

Forensic accounting and expert witness services for various state, federal and private litigants. Extensive experience in Securities, Receivership, Real Estate, Insurance and general business practice. Court appointed Special Master for resolving dual claimant bond owners' disputes in the Sun Mesa and Chandler Manor Class Action Litigation. Special Master in the Arizona Securities Division vs. First Investor mutual fund action. Determined the amount of restitution to be paid to Arizona claimants on a case-by-case basis. We provide a broad range of litigation support services for class action/securities litigation. Services provided include the development of proprietary document management system for complex cases. Detailed fraud investigations and testimony as an expert witness. Testimony in civil and criminal cases, in excess of 1,000 hours. Accounting services, which include customer/investor collections and distributions, correspondence, tracking, account analysis and preparation of income tax returns and other specialized reporting requirements.

### **Receiverships**

Arizona Corporation Commission v. American National Mortgage Partners, LLC (CV 2003-005724): On April 2, 2003 I was appointed receiver. American National raised money from individuals for the purpose of making hard money loans. The receivership encompasses approximately 110 trust, corporations and limited liability companies. Funds were raised from approximately 350 investors.

David J. Birge and David C. Griswold v. Aluminum Glass Industries, Inc. (CV 2004-001229): On June 25, 2004 I was appointed receiver for Aluminum Glass Industries, Inc., a Phoenix, Arizona glass and aluminum recycling plant. I oversaw the plant operations until its sale on August 31, 2004. Distribution activities are ongoing.

FTC vs. JewelWay International, Inc.: On June 25, 1997 I was appointed receiver to oversee the operations of a multinational multi-level marketing company that sold jewelry through independent representatives. JewelWay sold approximately 10 million dollars of jewelry per month. In addition to its independent representative sales force the company had over 300 employees.

FTC vs. Southwest Publishing and Stealth Publishing: In April 1997 I was appointed Receiver for two professional fund raising companies with four locations in the Phoenix metropolitan area. The companies raised approximately \$7 Million a year.

*FTC vs. Mentor Network, Inc.*: In November 1996 I was appointed Receiver for a "Save the Children" pyramid telemarketing operation based in Irvine, California.

*FTC vs. USA Credit Services, Inc.*: In May 1996 I was appointed Receiver for a credit repair telemarketing company with offices in Carlsbad, California and Mesa, Arizona.

*FTC vs. Showcase Distributing, Inc., V.C. Network*: In July 1995, I was appointed Receiver for two telemarketing companies. The companies sold vending machines and gourmet snack business opportunities to approximately 300 investors.

*Cool Air vs. Babin dba Arizona Automotive Manufacturing Co. (CV 93-24031)*: In December 1994, I was appointed Receiver. Case was resolved in February 1995.

*MacPherson/Fullerton vs. Centra Inc. (CV 88-33030)*: In 1994, I was appointed Receiver. Judgment was resolved in November of 1994.

*CSC Financial Services, Inc.*: In October 1992, the Arizona Attorney General's Office on behalf of the Arizona Banking Department and the defendants CSC Financial Services, Inc. et al (CV 92-17574) and the Nevada Attorney General's Office on behalf of the Financial Institutions Division of Nevada and the defendants CSC Financial Services, Inc. of Nevada (A318358) stipulated to my appointment as Receiver for CSC. CSC was an escrow company, which processes approximately \$285,000,000 of mortgage payments per year for approximately 30,000 accounts. CSC had approximately 40 employees.

*Sun Mesa/Chandler Manor Class Action*: (CIV 89-1087 PHXRCB) During 1992, I was appointed to serve as a Special Master by the Judge in this matter to resolve dual-claimant disputes. In the same case I was retained by class counsel to perform investigative accounting work and provide expert witness testimony.

*Alert Mortgage Corporation*: In August 1989, the Arizona Attorney General's Office on behalf of the Arizona Banking Department and the defendants Alert Mortgage Corp., et al (CV89-19841) stipulated to my appointment as receiver for Alert Mortgage. Alert Mortgage was a small mortgage company, which had raised approximately 1 million dollars from approximately 30 investors.

*Avanti Mortgage, Inc.*: In May 1988 the Arizona Attorney General's Office and the defendants in the Avanti Mortgage Case before the Maricopa County Superior Court agreed to my appointment as receiver for the Avanti entities. "Avanti" was a series of eight (8) private and two (2) public limited partnerships encompassing approximately 4,000 investors and \$38.5 Million of investor funds.

*Verde Valley Broadcasting, Inc.*: In July 1982 on behalf of the Venture IV Partners, in lieu of foreclosure, I took over control of the operations of KCRJ-FM (Verde Valley Broadcasting, Inc.). After takeover I reorganized the operations of the station and negotiated its sale as an operating station. In April 1987 the affairs of Verde Valley Broadcasting, Inc. were successfully concluded. All creditors were paid in full and the investors received a return of 84% of their capital invested.

### **Sell Consulting Service Corporation, Inc.:**

A corporation formed in 1980 to provide property management, bookkeeping service, and business formation and evaluation services for affiliated and nonaffiliated persons. The corporation has organized and maintained the books and records for approximately 20 privately offered limited partnerships and three publicly registered limited partnerships. The scope of the services performed includes investor correspondence, distributions to investors and financial reporting. From 1987 through 1989 the corporation was responsible for the management of a 247 space mobile home park and, from 1987 to 1992 the administration of a residential homeowners association.

January 1976 through January 1981

**Arizona Corporation Commission, Securities Division**  
1200 West Washington, Phoenix, Arizona 85007

During this four-year period, I served as Director of Regulation and was responsible for the review of all applications for Securities Registrations, Broker Dealers and Securities Salesmen Licenses. My duties included the supervision of approximately seven attorneys, seven CPAs and ten support personnel. In addition, as a member of the enforcement committee I supervised all aspects of the accounting investigation for enforcement cases. I testified on behalf of the State of Arizona as an expert witness on accounting and securities matters in numerous administrative civil and criminal proceedings.

October 1973 through January 1976

**United States Defense Contract, Audit Agency**

My duties included the audit of defense contractors' books and records and procurement proposals. Approximately 90% of my time was spent on the review and negotiation of foreign military sales contracts.

April 1972 through July 1973

**Robert C. Hubbard, CPA**

Management consultant to an Arizona County Board of Supervisors. Major areas of endeavor were the development of a surplus funds investment program design of accounting systems and discovery and investigation of embezzlement of county funds.

October 1971 through April 1, 1972

**Arizona State Auditor General**  
1700 West Washington  
Phoenix, Arizona 85007

Performance of audits and preparation of audited financial statements for State and County agencies. Senior level audit work. Fraud investigations of a school district and a Maricopa County Justice of the Peace Office.

June 1970 through October 1971

**Peat, Marwick, Mitchell & Co.**  
100 West Clarendon  
Phoenix, Arizona

Performance of audit functions and preliminary audit reports and unaudited financial statements. Work level varied from junior level to in-charge senior level. The in-charge senior level work was performed on Labor Department audit contracts for Neighborhood Youth Corps. Programs and Operation Main Stream Programs. Other senior level work was performed during the audit of various non-profit agencies.

June 1969 through March 1970

**Defense Contract Audit Agency, AirResearch Sub-Office**

DCAA, 3800 N. Central Avenue  
Phoenix, Arizona

Part time Student Trainee. A variety of preprofessional level assignments designed to provide familiarization with accounting systems at contractor establishments and the organizations and audit techniques of the Defense Contract Audit Agency

January 1964 through January 1967

May 1967 through September 1967

May 1968 through August 1968

**United States Steel Corp.-Data Processing Center**

1509 Muriel Street  
Pittsburgh, Pennsylvania

Accounts Payable: corrected keypunch errors, balanced invoices, wrote checks, assembled data for statistical reports, 01/64-01/67; American Bridge Division: controlled and prepared data for payroll reconciliation and statistical reports, 05/67-09/67; Sales Statistics: controlled and processed weekly and monthly sales analysis and inventory evaluation statistics, 05/68-08/68.

**Education**

Various professional educational courses and seminars, approximately 80 hours per year since May 1970.

		<b>DATE GRADUATED</b>	<b>DIPLOMA OR DEGREE</b>
Arizona State University Tempe, Arizona	9/68-5/70	5/70	B.S. Acctg. w/High Distinction
Salem College Salem, West Virginia	1/67-5/68	--	---
Penn State University Mont Alto, PA	9/62-2/63	--	---
St. Justin High School Pittsburgh, PA	9/58-6/62	6/62	High School Diploma

## **Professional**

1. Arizona State Certified Public Accountant Certificate #1405E issued August 7, 1972.
2. Arizona State Board of Accountancy - Accounting and Auditing Standards Committee Member – August 2000 to Present.
3. Association of Certified Fraud Examiner Certificate No. 11598 issued September 21, 1992.
4. Former Board Member - Century Pacific Securities 1987 to January 1992.
5. NASD Public Arbitrator 1981 to 2003.
6. American Arbitration Association-Neutral Arbitrator 1983 to 2003.
7. American Institute of Certified Public Accountants Membership No. 01598273 issued November 30, 1995.

## **Academic**

1. Guest Speaker/Seminar Instructor - Association of Certified Fraud Examiners
2. Law Enforcement Training Presentations:  
  
Instructor - Arizona Department of Public Safety - White Collar Crime Training, What is a Security and Investigative Techniques.  
Arizona Joint Agency Computer Crime Task Force - Investigative Techniques  
Pima County Attorney's Office - Securities Fraud Investigative Techniques.
3. Beta Alpha Psi - Beta Tau Chapter
4. Beta Gama Sigma - Beta of Arizona Chapter
5. Accounting Department Scholarship

## **Community**

City of Phoenix Reserve Police Academy, Graduated November 1970  
City of Phoenix Reserve Police Office-Selected Community Training Program 1972  
City of Phoenix Reserve Officer 1970-1974

## **REFERENCES**

Larry Wilk, Attorney  
Jaburg & Wilk, P.C.  
3200 N. Central Avenue  
Suite 2000  
Phoenix, Arizona 85012  
(602)248-1000

Robert C. Hubbard, CPA  
10211 N. 32 Street  
Suite B-2  
Phoenix, Arizona 85028  
(602)678-3600

Paul J. Roshka  
Roshka Heyman & DeWulf  
Two Arizona Center  
400 N. 5th Street  
Suite 1000  
Phoenix, Arizona 85004

William C. Taylor  
Princeton American Corporation  
2222 E. Camelback Road, Suite 110  
Phoenix, Arizona 85016  
(602)522-2444

## HOURLY FEES

JAMES C. SELL	\$165.00
ACCOUNTANTS	\$110.00-\$165.00
COMPUTER SYSTEMS ANALYST	\$110.00
EXECUTIVE ADMINISTRATOR	\$95.00
BOOKKEEPER	\$75.00
COMPUTER OPERATOR	\$75.00
DATA ENTRY	\$35.00

James C. Seil CPA,CFE  
Litigation Experience

DATE	CASE NAME	LOCATION	PARTY REPRESENTED	ACTION	ROLE	ISSUES	COMMENTS
02-Jul-81	AZ VS TARZIAN CPA (GREAT NV)	PHX, AZ	PLANTIFF	DEPORTMENT/AMONY	EXPERT WITNESS	GAAP, GAAS/ FALSE FILING	INVESTIGATION/TESTIMONY/CR-106876
08-Nov-81	MASD ARBITRATION	PHX, AZ	UNKNOWN	DONT RECALL	EXPERT WITNESS	SECURITIES	NO TESTIMONY DURING TRIAL/CR-106876
02-Oct-81	AZ VS SCUTTER (GREAT NV)	PHX, AZ	PLANTIFF	DONT RECALL	EXPERT WITNESS	SECURITIES SALES PRACTICES	
29-Sep-81	AZ VS GERSON	PHX, AZ	PLANTIFF	DONT RECALL	EXPERT WITNESS	SECURITIES	
03-Feb-82	AZ VS AMERICAN SAVINGS	PHX, AZ	PLANTIFF	DATA ANALYSIS	ACCTG. ANALYSIS	REORGANIZATION PLAN	2 ANALYSIS AND RECOMMENDATIONS
17-Sep-82	AZ VS ORLANS	PHX, AZ	PLANTIFF	DONT RECALL	EXPERT WITNESS	SECURITIES	CR-12683
18-Dec-82	AZ VS AMERICAN SAVINGS	PHX, AZ	PLANTIFF	DATA ANALYSIS	ACCTG ANALYSIS	INVESTOR LOSSES	JUDGMENT AND 12% DISTRIBUTION TO INVESTORS
01-Jan-83	AZ VS SMART	PHX, AZ	PLANTIFF	DATA ANALYSIS	EXPERT WITNESS	SECURITIES/ACCTG.	NEGOTIATED SETTLEMENT
27-Jan-83	AZ VS ARIZONA CITY	PHX, AZ	PLANTIFF	DEPOSITION	EXPERT WITNESS	SECURITIES/ESTATE	STATE ACTION
01-Jan-84	MASD ARBITRATION	PHX, AZ	UNKNOWN	DONT RECALL	?	SECURITIES	7 COMP. DEBTS, SOLD RADIO STN., NV, DIST.
01-Jan-85	VANNOLE VS. VERDE VALLEY	PHX, AZ	DEFENDANT	DONT RECALL	?	TRADE CREDITORS	NEGOTIATED DURING TRIAL
13-Jan-86	GRANOVAY VS. JOHN LOMEO	PHX, AZ	PLANTIFF	TESTIMONY	GENERAL PARTNER	EMOTION	
18-May-88	AZ VS. AVANTI MORTGAGE	PHX, AZ	RECEIVER	REPORTS/TS-	RECEIVER	SECURITIES	NUMEROUS ISSUES MAJOR CASES SETTLED
14-Jun-88	KATHY PARKS VS PARKS & SONS	PHX, AZ	PLANTIFF	TESTIMONY	ACCTG ANALYSIS	MINORITY INTEREST VALUATION	NEGOTIATED SETTLEMENT
03-Nov-88	COPELAND VS. EDWARDS	PHX, AZ	PLANTIFF	DONT RECALL	EXPERT WITNESS	SECURITIES	CPA RESPONSIBILITIES
27-Jun-88	FISCHER VS. THORSON RICKINNON	PHX, AZ	PLANTIFF	DEPOSITION	EXPERT WITNESS	CLASS ACTION 1086	SUITABLE/DISCLOSURE/DUE DIL/CV 87-24261
22-Aug-88	AZ VS. ALERT MORTGAGE	PHX, AZ	RECEIVER	TESTIMONY	RECEIVER	DIVERSION OF FUNDS	CV 88-02280 CRIMINAL SENTENCE 30% RETURNED
31-Oct-88	PALMER VS. MEDICAL CARE CLINIC	PHX, AZ	PLANTIFF	TESTIMONY	EXPERT WITNESS	CONTRACT COLL.	DAMAGE CALC. INVESTIGATIVE ACCTG CV 88-1087
17-Sep-90	BERTAND VS. IND DEV OF CHANDLER	PHX, AZ	PLANTIFF	ADAM. HEARING	EXPERT WITNESS	CLASS ACTION 1086	SUITABLE/TV/SALES PRACTICES/ACCTG AVALL-27434
18-Sep-90	AZ VS. BOLICHE OEWKE	PHX, AZ	PLANTIFF	COURT	EXPERT WITNESS	SECURITIES	VALUE OF ASSETS
02-Oct-90	SCHULTZ VS. SCHULTZ	PHX, AZ	NEUTRAL	COURT	WITNESS	INVOICE	SUITABLE/TV/ACCTG. CV 91-23149 SETTLED
31-May-91	AWM RTVAL VS. HERVIT	PHX, AZ	PLANTIFF	COURT	EXPERT WITNESS	SECURITIES/ACCTG	SUITABLE/TV/ACCTG. CV 91-23149 SETTLED
28-May-91	AZ VS. WEAVER	PHX, AZ	DEFENDANT	COURT	EXPERT WITNESS	SECURITIES	INVESTIGATION TERMINATED BY STATE
30-Aug-91	AZ VS. WEAVER	PHX, AZ	PLANTIFF	COURT	EXPERT WITNESS	SECURITIES	SALES PRACTICES/ ACCTG ANALYSIS/TERMINL S-28064
13-Sep-91	HALL VS. INDIVIDUAL SECURITIES	PHX, AZ	NEUTRAL	COURT	EXPERT WITNESS	SECURITIES	DISMISSED
28-Oct-91	MAINES VS. HERGEL	PHX, AZ	PLANTIFF	COURT	EXPERT WITNESS	REAL ESTATE	ACCTG INVESTIGATION/ANALYSIS CV 91-11148/SETTLED
02-Jan-92	SUN VALLEY VS. CRAFTSMAN	PHX, AZ	PLANTIFF	DEPOSITION	EXPERT WITNESS	DEBT/PRICING	SETTLED 2-19/93 / CV 92-03206
18-Feb-92	SEEL VS. CIGNA HEALTH PLAN	PHX, AZ	PLANTIFF	REPORTS/TS-	PLANTIFF	MEDICAL MALPRACTICE	
01-May-92	BERTAND VS. IND DEV OF CHANDLER	PHX, AZ	PLANTIFF	TESTIMONY	SPECIAL MASTER	SECURITIES	DUAL CLAIMANT DISPUTE RESOLUTION CV 89-1087
18-May-92	SAPENSTEIN VS. US SECURITIES	PHX, AZ	NEUTRAL	TESTIMONY	MASD ARBITRATOR	SECURITIES	91-03206
01-Sep-92	BENJAMIN VS. GROSKICK	PHX, AZ	DEFENDANT	TESTIMONY	MASD ARBITRATOR	SECURITIES	TESTIMONY/LOCATION OF DEF. 89-1004 AND 93-1005
02-Oct-92	AZ VS. CSC	PHX, AZ	RECEIVER	REPORTS/TS-	RECEIVER	KITING, EMBEZZLEMENT	ONGOING CV 92-17971 NUMEROUS ACTIONS
20-Jan-93	AZ VS. FIRST INVESTORS	PHX, AZ	SPECIAL MASTER	TESTIMONY	IND. REVIEWER	SALES PRACTICES	FINAL REPORT 82045 S-47741
01-May-93	NY STOCK EXCHANGE VS. SULLIVAN	PHX, AZ	DEFENDANT	TESTIMONY	EXPERT WITNESS	SEC REG AND EXC. RULES	SETTLED BEFORE HEARING
21-May-93	ANDERSON VS. PRUDENTIAL SEC.	PHX, AZ	NEUTRAL	TESTIMONY	ARBITRATOR	SECURITIES	SUITABLE/TV/SETTLED
02-Jun-93	ALLISON VS. F.A.N. PRODUCTION	PHX, AZ	PLANTIFF	TESTIMONY	EXPERT WITNESS	PROPT SHARING AGMT.	AAA ARBITRATION/TESTIMONY #76-146-0217-92
19-Jun-93	ALLISON VS. ALI VALLEY	PHX, AZ	PLANTIFF	TESTIMONY	EXPERT WITNESS	PROPERTY INTEREST	CV 81-06468 / TRIAL HELD 7093 / NO DEPO. OR TEST.
03-Apr-94	AZ VS. GALLOMAY	PHX, AZ	PLANTIFF	REPORT	EXPERT WITNESS	EMBEZZLEMENT	CR 84-06390/PEA BARO/WARNES/STITION/SENTENCE
03-May-94	PRESLE CREEK VS. DON DARR	ST LOUIS, MO	DEFENDANT	DEPOSITION	EXPERT WITNESS	SECURITIES	CASE # 829170 / DEPOSITION/SETTLED
01-Jun-94	SMITHS FOOD VS. DAVID MCKINNON	PHX, AZ	PLANTIFF	ADVAUT/RE-	EXPERT WITNESS	ACCOUNTING	REPORT/ CV 84-17390 SETTLED PENDING IRS. CLAIM
02-Jun-94	SEEL VS. CIGNA	PHX, AZ	PLANTIFF	DEPOSITION	PLANTIFF	ERISA/HEALTH INS.	CV 84-04323 PRACTICE SETTLED
16-Jul-94	ACKERMAN VS. SASAK	PHX, AZ	PLANTIFF	DEPOSITION	EXPERT WITNESS	AUDITING/SECURITIES	DEPOSITION /CV 89-0291 CLASS ACTION/SETTLED
01-Sep-94	BILLMeyer VS. DEAN WITTER	PHX, AZ	PLANTIFF	TESTIMONY	EXPERT WITNESS	SECURITIES ARB 44-1824 & 44-1991	REGISTRATION, SALE WITHIN AZ NYSB ARB. SETTLED
01-Sep-94	KUHNS VS. PRUDENTIAL SECURITIES	PHX, AZ	NEUTRAL	TESTIMONY	MASD ARBITRATOR	SECURITIES	#91-03128 SETTLED BEFORE HEARING
01-Sep-94	SHONKOFF VS. MICHAELS	PHX, AZ	NEUTRAL	TESTIMONY	MASD ARBITRATOR	SECURITIES	#93-04653 SETTLED BEFORE HEARING
01-Sep-94	SMITH VS. PEACOCK	PHX, AZ	NEUTRAL	TESTIMONY	MASD ARBITRATOR	SECURITIES	#44-00713 SUMMARY JUDGMENT FOR DEFENDANT

James C. Sell CPA,CFE  
Litigation Experience

DATE	CASE NAME	LOCATION	PARTY REPRESENTED	ACTION	ROLE	ISSUES	COMMENTS
01-Oct-94	MAC PHERSON/ULLERTON VS. CENTRA	PHX, AZ	RECEIVER	NONE	RECEIVER	ACCOUNTING	CV 88-3303 SETTLED NOVEMBER 1994
01-Dec-94	COOL AIR VS. BABIN	PHX, AZ	RECEIVER	NONE	MEDIATION	ACCOUNTING	CV 83-24031 SETTLED FEBRUARY 1995
01-Jan-95	DEL BRUNS VS. HUMANA	HOUSTON, TX	PLAINTIFF	DATA ANALYSIS	EXPERT WITNESS	ACCOUNTING	SETTLED
01-Jun-95	LIVING DYNAMICS VS. CLAROSH & WILLIAMS	PHX, AZ	PLAINTIFF	DEPOSITION	EXPERT WITNESS	ACCOUNTING	SETTLED POLICY LIMITS
24-Jul-95	NORTH SCOTTSDALE HP VS. KIRK	PHX, AZ	PLAINTIFF	TESTIMONY	EXPERT WITNESS	ACCTG / SECURITIES	CV 95-10170 HEARING 7/24/95/ REPORT/DEPOSITION
26-Jul-95	FTC VS. SHOWCASE	PHX, AZ	RECEIVER	TESTIMONY	RECEIVER	ACCTG/SECURITIES	HEARING 7/26/95 CV 95-1348 PERMANENT INJUNCTION
01-Aug-95	RESIDENTS VS. BAPTIST VILLAGE	PHX, AZ	DEFENDANT	REPORT	EXPERT WITNESS	ECONOMIC ANALYSIS	NEGOTIATED SETTLEMENT
01-Sep-95	RANDALL VS. AMERICAN HOME	PHX, AZ	DEFENDANT	AFFIDAVIT	EXPERT WITNESS	ACCOUNTING	CV 94-11904 SUMMARY JUDGMENT FOR DEFENDANT
01-Oct-95	AZ VS. PHILLIPS	PHX, AZ	PLAINTIFF	REPORT	COMPLAINANT	EMBEZZLEMENT	INDICTED/FILED TO APPEAR/ELONY WARRANT ISSUED
01-Dec-95	JEFFREY VS. REDDI BRAKE	PHX, AZ	PLAINTIFF	REPORT	EXPERT WITNESS	SECURITIES	CV 95-16008 SETTLED
03-Jan-96	FRANKS VS. FANCOIL OIL	PHX, AZ	DEFENDANT	NONE	EXPERT WITNESS	ACCOUNTING/SECURITIES	CV 95-11630 SETTLED
01-Feb-96	FLUCK VS. TALLMAN	PHX, AZ	DEFENDANT	AFFIDAVIT	EXPERT WITNESS	SECURITIES	CV 94-06653-PHX-RCS
28-Feb-96	GOLDEN HARVEST COMPANIES INC	PHX, AZ	CREDITOR	AFFIDAVIT	EXPERT WITNESS	ACCOUNTING	HEARING 94-06660-PHX-SGC
01-Mar-96	REINHARDT VS. CALIBER BANK	PHX, AZ	RECEIVER	AFFIDAVIT	EXPERT WITNESS	SECURITIES/ACCOUNTING	CV 94-06663 / AFFIDAVIT/SETTLED
11-Apr-96	FTC VS. USA CREDIT SERVICES, INC.	PHX, AZ	RECEIVER	NONE	RECEIVER	ACCOUNTING, PRACTICES	CV 96-389 J.LSP/ PERMANENT INJUNCTION
01-May-96	PRISM MARKETING GROUP INC.	PHX, AZ	CREDITOR	NONE	EXPERT WITNESS	ACCOUNTING	DISCOVERY STAGE 94-01183-PHX-RTB
01-Jun-96	AZ VS. MERRIA	PHX, AZ	PLAINTIFF	REPORT	EXPERT WITNESS	EMBEZZLEMENT	PLEA BAROAN
20-Sep-96	AZ VS. FRIEDMAN	PHX, AZ	PLAINTIFF	NONE	EXPERT WITNESS	ACCOUNTING/SECURITIES	CR 94-00648 SETTLED PENDING SENTENCING
06-Nov-96	FTC VS. MENTOR NETWORK, INC.	IRVINE, CA	RECEIVER	REPORT/TTES-	RECEIVER	ACCOUNTING, PRACTICES	SA CV 96-1194 LHM (EEX) SETTLED
10-Nov-96	FLYNN VS. DUTTON	MESA, AZ	RECEIVER	TESTIMONY	RECEIVER	ACCOUNTING	CV 96-17043 SETTLED
01-Jan-97	GORRAZ TRUST	PHX, AZ	PLAINTIFF	REPORT	EXPERT WITNESS	ACCOUNTING	PB 96-04228 NEGOTIATED SETTLEMENT
04-Apr-97	FTC VS. SW & STEALTH PUBLISHING	PHX, AZ	RECEIVER	AFFIDAVIT/TESTIMONY	RECEIVER	ACCTG/SECURITIES	CV97-06666-PHX SMM TRO DISMISSED
25-Jun-97	FTC VS. JEWELWAY	TUCSON, AZ	RECEIVER	REPORT/TESTIMONY	RECEIVER	ACCTG/SECURITIES	CV-97-343 TUC JMW/ NEGOTIATED SETTLEMENT
11-Jan-97	FONTAINE VS. CPI ELECTRONICS	PHX, AZ	PLAINTIFF	REPORT	EXPERT WITNESS	EMPLOYEE STATISTICS, PRACTICES	CV 97-311PHX PGR
20-Jan-98	U. S. VS. FRANK LUCA	PHX, AZ	RECEIVER	REPORT	RECEIVER	SECURITIES/REAL ESTATE VALUE	CR 96-077-PHX-SMM
01-Mar-98	IRS PENALTY ABATEMENT	PHX, AZ	TAX PAYER	REPORT	CPA/CCE	PERSONAL RESPONSIBILITY	CNL PENALTY REDUCED FROM \$244,000. TO \$12,000.
08-Mar-98	JONES AND YOUNG VS. CAUDRET GRANT	MOBILE, AL	DEFENDANT	DEPOSITION	EXPERT WITNESS	AUDITING/SECURITIES	CV-98-2498-CMG
01-Jun-98	ARIZONA VS. BAPTIST FOUNDATION OF AZ	PHX, AZ	ARIZONA	REPORT	CPA/CCE	SECURITIES FRAUD	CEASE AND DESIST ORDER/SETTLED
01-Nov-98	ED KIRK BANKRUPTCY	PHX, AZ	CREDITOR	TESTIMONY	CPA/CCE	SECURITIES FRAUD/DAMAGES	NEGOTIATED SETTLEMENT
13-Jun-98	ACER VS. LITA AIRBRATION	PHX, AZ	CREDITOR	TESTIMONY	EXPERT WITNESS	GAAP AND GAAS / CONTRACT TERMS	SETTLED
28-Sep-98	HOLIDAY VS. RHM CUS2001-008996	PHX, AZ	DEFENDANT	NONE	EXPERT WITNESS	ACCOUNTING	SETTLED
07-Mar-97	BEA VS. ANTHON ANDERSON CV2000-01-5448	PHX, AZ	PLAINTIFF	REPORT	EXPERT WITNESS	GAAP/GAAS	NEGOTIATED SETTLEMENT
18-Jun-97	IRS ASSESSMENT APPEAL	PHX, AZ	TAX PAYER	REPORT	CPA/CCE	ASSESSMENT REDUCTION	ASSESSMENT REDUCED FROM \$1 MILLION TO \$200,000
01-Oct-97	ORION ENVIRONMENTAL SOUTHWEST, INC.	PHX, AZ	NETURAL	REPORT/TTES-	CPA/CCE	BUSINESS VALUE	BUSINESS VALUATION
02-Apr-03	ARIZONA VS. AMERICAN NATIONAL MORTGAGE	PHX, AZ	RECEIVER	TESTIMONY	RECEIVER	SECURITIES, LOAN, PONZI SCHEME	CV2003-006724
02-Apr-03	AMERICAN NATL MORTGAGE BANKRUPTCY	PHX, AZ	COMPANY	REPORT/TTES-	RESPONSIBLE PARTY	SECURITIES, LOAN, PONZI SCHEME	B-02-03-03903RH
02-Apr-03	AMERICAN NATIONAL 74 ST. BANKRUPTCY	PHX, AZ	COMPANY	REPORT/TTES-	RESPONSIBLE PARTY	SECURITIES, LOAN, PONZI SCHEME	B-02-03-03799RH
17-Jun-04	ALUMINUM GLASS INDUSTRIES, INC.	PHX, AZ	RECEIVER	TESTIMONY	RECEIVER	OPERATE BUSINESS/SALE OF ASSETS	CV2004-00688
27-Oct-04	PICIBILLO VS. REDWINE	PHX, AZ	DEFENDANT	REPORT	EXPERT WITNESS	EMBEZZLEMENT	CV2003-020276