

**COMMONWEALTH OF PUERTO RICO
COURT OF FIRST INSTANCE
BAYAMÓN JUDICIAL CENTER**

PATRICK A.P. DE MAN; MIKA DE MAN
(A/K/A. MIKA KAWAJIRI-DE MAN OR
MIKA KAWAJIRI); and the COMMUNITY
PROPERTY PARTNERSHIP COMPRISED
BY BOTH

Plaintiffs,

v.

ADAM C. SINN; RAIDEN COMMODITIES,
L.P.; RAIDEN COMMODITIES 1 LLC;
ASPIRE COMMODITIES, L.P.; ASPIRE
COMMODITIES 1, LLC; SINN LIVING
TRUST

Defendants.

CASE NO. D AC2016-2144 (702)

RE:

AFFIDAVIT OF GARY KLEINRICHERT

I affirm under the penalties for perjury that the following representations are true:

1. I am an adult of sound mind, capable of testifying to the matters in this affidavit.
2. I am currently a Senior Managing Director in FTI Consulting's Forensic and Litigation Consulting Practice.
3. I have 33 years of experience as an auditor and consultant in accounting, auditing, forensic investigation, and valuation matters.
4. I am a Certified Public Accountant and Certified in Financial Forensics, among other certifications. Attachment A is a current copy of my curriculum vitae.

5. I am a member of the American Institute of Certified Public Accountants, the AICPA Fraud Task Force and the National Association of Certified Valuation Analysts, among other professional affiliations.

6. United States Federal tax law is enacted by Congress in Title 26 of the United States Code (26 U.S.C.), referred to as the Internal Revenue Code (the "IRC"). Federal tax regulations are published in Title 26—Internal Revenue of the Code of Federal Regulations (26 C.F.R.) and represent the current regulations issued by the Internal Revenue Service (IRS) and the Department of the Treasury (the "CFR"). As a CPA, I am familiar with and understand the IRC and the CFR, including those provisions relating to the informational forms through which partnerships report income, gains, losses, deductions, and credits for tax purposes.

7. Partnerships are required to prepare a return for each taxable year specifying items of gross income and deductions, including the names and addresses of individuals entitled to share in the taxable income of the partnership if distributed and the amount of the distributive share of each individual. (26 U.S.C. § 6031(a)) For each taxable year, partnerships are further required to furnish each partner a copy of such information required to be shown on such return as may be required by regulations. (26 U.S.C. § 6031(b))

8. The IRS, which has responsibility for administering the IRC, develops tax return forms and instructions that explain the requirements of the IRC and tax regulations. These forms and instructions are distributed by the IRS to assist taxpayers in complying with the law. (26 C.F.R. 601.602(a))

9. Form 1065 is the U.S. Return of Partnership Income. Form 1065 is an information return used to report income, gains, losses, deductions, credits, etc. from the operation of the partnership. (Form 1065 Instructions for 2015) All domestic partnerships must file Form 1065, unless such partnerships neither receive income nor incur any expenditures. (*Ibid.*)

10. Schedule K-1 shows each recipient's separate share of income, gains, losses, deductions, and credits. (Form 1065 Instructions for 2015; *See also*, Partner's Instructions for Schedule K-1.)

11. In the instant matter, I understand that Plaintiffs assert, among other claims, that Patrick A.P. De Man ("De Man") was a limited partner in and owner of Raiden Commodities, L.P. ("Raiden"). I further understand that De Man makes these assertions on the basis that he received a Schedule K-1 related to tax year 2015 from Raiden. I understand that De Man has never executed a partnership agreement admitting him into Raiden as a general partner or a limited partner. I further understand that Plaintiffs claim the Schedule K-1 related to tax year 2015 from Raiden establishes that De Man is currently owed a liquid and payable debt of \$690,847 (*i.e.*, \$890,847 net of \$200,000 paid to De Man in 2016).

De Man's Interest in Raiden for Tax Purposes per Schedule K-1

12. I have reviewed Raiden's 2015 Schedule K-1 for De Man. This Schedule K-1 is consistent with De Man maintaining a profits interest in Raiden for tax purposes. Revenue Procedure 93-27 defines a profits interest to be a partnership interest other than a capital interest, where a capital interest is defined to be:

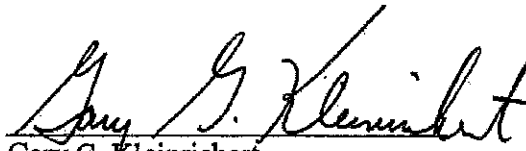
“an interest that would give the holder a share of the proceeds if the partnership's assets were sold at fair market value and then the proceeds were distributed in a complete liquidation of the partnership. This determination is generally made at the time of receipt of the partnership interest.”

Schedule K-1, Part II, Item J reports the recipient's percentage share of the partnership's profit, loss, and capital as of the beginning and end of the partnership's tax year for tax purposes, as determined by the partnership agreement. (See Form 1065 Instructions for 2015) Raiden's 2015 Schedule K-1 for De Man states that De Man had a 0% interest in Raiden's profits, losses, and capital as of both the beginning and end of the respective tax year in Part II, Item J.

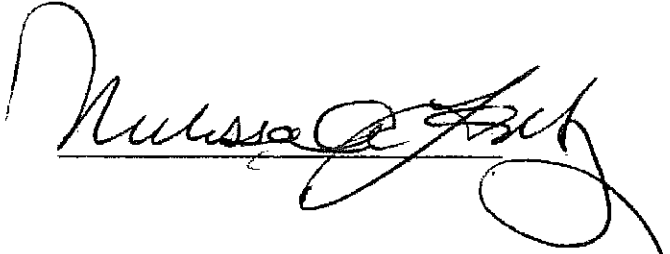
13. Raiden's 2015 Schedule K-1 for De Man indicates De Man's share of Raiden's income was limited to \$1,890,847 of income from Section 1256 contracts & straddles. (Raiden's 2015 Schedule K-1 for De Man, Part III, Item 11) Section 1256 contracts refer to any regulated futures contract, any foreign currency contract, any nonequity option, any dealer equity option, and any dealer securities future contract. (26 U.S.C § 1256(b)) No additional distributive share of income was described by the 2015 Schedule K-1 to De Man beyond the income related to Section 1256 contracts. Raiden's providing the 2015 Schedule K-1 to De Man as a profits interest partner for tax purposes, with income amounts equal to only his Section 1256 income, appears proper.

De Man's Tax Basis Capital Account in Raiden at December 31, 2015 per Schedule K-1

14. Partnerships are required to maintain capital accounts for tax purposes (26 C.F.R. 1705-1). Raiden's 2015 Schedule K-1 for De Man states that Raiden distributed to De Man \$1 million of the \$1,890,847 of income from Section 1256 contracts & straddles attributed to De Man. (Raiden's 2015 Schedule K-1 for De Man, Part III, Item 19) This resulted in a \$890,847 ending tax basis capital account during the 2015 tax year for tax purposes. (Raiden's 2015 Schedule K-1 for De Man, Part II, Item L) The fact that De Man had a tax basis capital account with Raiden at the end of the 2015 tax year means only that as of the end of the 2015 tax year, De Man had undistributed income in Raiden at that time. The Schedule K-1 alone does not identify a current and payable debt to De Man. De Man's 2015 Schedule K-1 says nothing about the nature of his interest or De Man's ability or right to receive any payment from Raiden for that interest, which would typically be dictated by the partnership or other agreement.


Gary G. Kleinrichert

Subscribed and Sworn before me
this 31st day of July, 2018


Melissa A. Lantz





Gary G. Kleinrichert, CPA/ABV/CFF/CGMA, CVA

Senior Managing Director — Co-Leader, US Forensic Accounting & Advisory Services

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FTI Consulting

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Chicago, IL 60606
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Education

B.A., Accounting &
Computer Science, St.
Joseph's College

Certifications

Certified Public
Accountant

AICPA National Fraud
Task Force — former
member

Accredited in Business
Valuation (ABV),
Chartered Global
Management Accountant
(CGMA), and Certified in
Financial Forensics
(CFF) by the AICPA

Certified Valuation
Analyst (CVA) by the
NACVA

Professional Affiliations

American Institute of
Certified Public
Accountants

Illinois CPA Society

Association of Certified
Fraud Examiners

National Association of
Certified Valuation
Analysts

Better Government
Association, Board of
Directors (Former) and
Life Trustee

Stanley K. Lacy

Ex. Leadership Series

Gary Kleinrichert is a Senior Managing Director and Co-Leader of FTI's US Forensic Accounting and Advisory Services Practice and is a nationally recognized forensic accountant and accounting expert witness. Mr. Kleinrichert has led high profile forensic accounting investigations in many regions of the world including North America, South America, India, Asia, and Europe. Mr. Kleinrichert has provided expert testimony on over 50 occasions at trial, arbitration and deposition. Mr. Kleinrichert has performed significant work in both criminal and civil matters, testified throughout the United States federal and state courts (bench and jury), served the court as a special master, and has served as an arbitrator.

Mr. Kleinrichert has testified on a wide variety of matters including economic damage issues (including lost profits, diminution in value, royalties, extra and incurred costs, benefit of the bargain), valuation of businesses and business interests, financial and accounting topics, matters related to forensic accounting investigations, allegations of fraud and related damages, alter ego/corporate control, solvency, fraudulent transfers, and financial reporting. Mr. Kleinrichert has a degree in both accounting and computer science and thus his education and background make him well-suited for large matters with significant data retrieval and analysis elements.

He has significant experience in a variety of industries including automotive, manufacturing, retail, health care, high-tech, distribution, financial services (mortgage / insurance / banking / brokerage / finance companies), transportation/logistics, sports, consumer products, medical devices, utilities, telecommunications, real estate, , and others. Mr. Kleinrichert has also worked on several matters on behalf of the U.S. Dept. of Justice.

The early part of his career was devoted to directing and performing financial audits of private and publicly held companies, as well as non-profits and governmental bodies. Mr. Kleinrichert is a Certified Public Accountant, Accredited in Business Valuation, Certified Valuation Analyst, Chartered Global Management Accountant (cost accounting), and is Certified in Financial Forensics.

Mr. Kleinrichert is a former member of the AICPA National Fraud Task Force and has been included in the *Who's Who Legal* listing as one of the top forensic accountants and accounting expert witnesses in the world.

Mr. Kleinrichert has extensive experience testifying and consulting on matters involving working capital disputes, indemnification claims, and allegations of fraud related to business transactions pursuant to asset and stock purchase agreements. He has also served as an arbitrator in matters involving these types of disputes.

He has extensive experience in many accounting areas including revenue recognition, inventories, receivables, contingencies, leasing, accruals, deferred costs, derivatives, guarantees, consolidations, disclosures, pensions, and others.

Professional Experience

Litigation Advisory Experience

- Testified at trial (federal and state, bench and jury), arbitration and deposition in jurisdictions across the U.S. Also served the court as a Special Master and has served as an Accounting Arbitrator.
- Significant experience valuing businesses, business interests, securities, and certain intellectual property assets. Mr. Kleinrichert has extensive testimony experience related to valuation opinions and has testified in Delaware Chancery Court.
- Damages cases have involved many types of business disputes, including large breach of contract matters, valuation disputes, trade secrets, shareholder disputes, software and outsourcing failures, copyright, trade secrets, non-solicitations/non-competes, fraud, torts, mass torts and class actions, environmental, professional malpractice, dealer and franchise disputes, product liability matters, bad faith claims, alter ego and other types of business disputes.
- Led numerous engagements involving disputes related to the appropriate application of generally accepted accounting principles, generally accepted auditing standards and conducted numerous fraud and forensic investigations. Leader of the forensic accounting aspect of the team engaged on behalf of special committee investigating high profile \$1 billion restatement of publicly traded company (investigative findings and independent report was accepted in entirety by SEC and other federal regulators). Significant experience with numerous accounting areas including revenue recognition, capitalized costs, inventories, receivables, taxes, contingencies, impairments, consolidations/joint ventures, disclosures, leases, software licenses, derivatives, hedging, and others.
- Led and supervised numerous engagements related to creation and reconstruction of accounting and financial records for purposes of performing financial and forensic analyses. Led numerous engagements involving disputes related to the appropriate application of generally accepted accounting principles, generally accepted auditing standards; conducted numerous fraud and forensic investigations.
- Post-acquisition business disputes have included earn-out claims, misrepresentations of representations and warranties, fraud, and working capital matters. In addition, has conducted preference, solvency and fraudulent conveyance analyses.
- Many cases have involved organization and review of large document productions and coordination with other experts and large legal teams.

Testimony Experience (*matters for last ten years and represented party in italics*)

- *Another Planet Entertainment LLC, Gass Entertainment LLC, Another Planet Touring LLC, and BGCA Management LLC v. Robert M. Piccinini Trust* utd March 18, 2002 and Louis J. Girauda, and Does 1 – 5; Deposition Testimony.
- Donna J. Dellen v. *John W. Boyd and Barnes & Thornburg LLP*; Deposition Testimony.
- Zayo Group, LLC v. *Latisys Holdings, LLC*; Trial and Deposition Testimony.

- *Pabst Brewing Company, LLC, and Blue Ribbon Intermediate Holdings, LLC, v. MillerCoors LLC*; Deposition Testimony.
- *Asum Chughtai, MD, A.J. Pampalon, DO, Bryan Waldo, MD, Steven Mischel, DO, Marisla Varela, MD, David Ashbach, MD, and Kristoph Giricz, MD v. Barnes & Thornburg, LLP and Laura Seng*; Deposition Testimony.
- *FitzMark, Inc. v. Greg Humrichouser, Parminder Singh, and Direct Connect Logistix, Inc.*; Deposition Testimony.
- *Appvion, Inc. and NCR Corporation v. P. H. Glatfelter Co., Menasha Corp., City of Appleton, Neenah-Menasha Sewerage Commission, WTM I Company, U.S. Paper Mills Corp., and Georgia-Pacific Consumer Products LP, Georgia-Pacific LLC, Fort James Operating Company, Fort James Corporation*; Deposition Testimony.
- *William R. Mink, et al., v. Wyeth, Inc. and Wyeth Pharmaceuticals, Inc.*; Deposition Testimony.
- *Global Fleet Sales, LLC; R.M. Asla (HK) Limited; RMA Middle East FZE; RMA Automotive Co., Ltd.; and Kevin Robert Whitcraft vs. Leonard James Delunas and Mohammad Dawoud (a/k/a "David") Wahab*; Deposition Testimony.
- *SDI, Inc., et al., v. Platinum Equity, LLC, et al*; Deposition Testimony.
- *Tetra Technologies, Inc. v. Veolia Water Technologies (successor by merger to HPD, LLC)*; Deposition and Arbitration Testimony.
- *Craftsman Chemical Corp. v. Industrial Coatings, Inc.*; Deposition Testimony.
- *Kmart v. Dow Roofing Systems*; Arbitration Testimony.
- *The Patriot Group, LLC, v. Hilco Financial, LLC, n/d/a 1310 Financial, LLC; Hilco Trading, LLC; Hilco Appraisal Services, LLC; Hilco Enterprise Valuation Services, LLC; and Hilco, Inc.*; Deposition Testimony.
- *KRG New Hill Place, LLC, and Kite Realty New Hill Place, LLC. v. Springs Investors, LLC, B. Kyle Ward, Michael L Hunter, and Stephen C. Ward*; Deposition Testimony.
- *Sites, LLC, v. The University of Notre Dame du Lac*; Deposition Testimony.
- *Biomet Heartland Orthopedics, Inc. v. Biomet Orthopedics, Inc.*; Deposition Testimony.
- *Jo Ann Howard and Associates, P.C., Special Deputy Receiver of Lincoln Memorial Life Insurance Company, et al, v. J. Douglas Cassity; Randall K. Sutton; Brent D. Cassity; J. Tyler Cassity; Rhonda L. Cassity; Katherine P. Scannell; Randall J. Singer; Howard A. Wittner, individually and as Trustee of the RBT Trust II; Wittner, Spewak & Maylack, P.C. f/k/a Wittner, Poger, Spewak, Maylack & Spooner, P.C.; David R. Wulf; Wulf, Bates & Murphy, Inc.; Michael R. Butler; Lennie J. Cappleman; James M. Crawford; Tony B. Lumpkin, III; Nekol Province; Roxanne J. Schnieders; George Wise, III; Marianne Jones, Anne Chrun; National Heritage Enterprises, Inc.; Forever Enterprises, Inc. f/k/a Lincoln Heritage Corporation; Lincoln Memorial Services, Inc.; Rhonda L. Cassity, Inc. a/k/a Wellstream, Inc., f/k/a R.L. Cassity, Inc. and Trans-American Facilities, Inc.; Forever Network, Inc. f/k/a Forever Enterprises, Inc., Cassity Enterprises, Inc., and Cassity Heritage Funeral Homes, Inc.; Forever Illinois, Inc.; Hollywood Forever, Inc.; Texas Forever, Inc. d/b/a Forever All Faiths; National Prearranged Services Agency, Inc.;*

- Legacy International Imports, Inc. d/b/a Triad; Wise, Mitchell & Associates, Ltd.; Brentwood Heritage Properties, LLC; Bremen Bank and Trust Company; National City Bank; *Marshall & Ilsley Trust Company, N.A.*; *Southwest Bank an M&I Bank*; U.S. Bank, N.A.; Bank of America, N.A.; American Stock Transfer and Trust Company; Comerica Bank and Trust, N.A.; Brown Smith Wallace, L.L.C.; PNC Bank, N.A.; *BMO Harris Bank, N.A.*; Richard Markow; Herbert Morisse; and John Does 1- 25; Deposition Testimony.
- United States Commodity Futures Trading Commission v. *U.S. Bank, N.A* (re Peregrine Financial).; Deposition Testimony.
 - Volvo Trucks North America, a division of Volvo Group North America, LLC, v. *Andy Mohr Truck Center and, Andrew F. Mohr*; Deposition and Trial Testimony.
 - *Monique Desoto v. ITT Educational Service*; *Linda Desoto v. ITT Educational Services*; and *Jeremy Clark v. ITT Educational Services*; Deposition Testimony and Hearing Testimony.
 - *Workhorse Custom Chassis, LLC v. Robert Bosch LLC*; Deposition Testimony.
 - *Ameren Inc. v. Town of O'Fallen, Illinois*; *Ameren Inc. v. Town of Peoria, Illinois*; Hearing Testimony.
 - United States of America and the State of Wisconsin v. NCR Corporation, Appleton Papers Inc., Brown County, City of Appleton, City of Green Bay, *CBC Coating, Inc.*, Georgia-Pacific Consumer Products LP, Kimberly-Clark Corporation, *Menasha Corp.*, *Neenah-Menasha Sewerage Commission*, *Newpage Wisconsin Systems, Inc., P.H. Glatfelter Co., U.S. Paper Mills Corp., and WTM I Company*; Deposition and Trial Testimony.
 - *Snowstorm Acquisition Corporation v. Tecumseh Products Company, AlixPartners, LLP, AP Services, LLC and James Bonsall*; Deposition Testimony.
 - *Meridian Rail Products Corp. v. Town of Cicero, Illinois*, Deposition Testimony.
 - Casey Williams Hyland, Graham Pullen, Christopher R. Burnette and Mystic Burnette v. *Home Services of America, Inc., Home Services of Kentucky, Inc.*, Semonin Realtors, Rector-Hayden Realtors, RE/MAX International, Inc., RE/MAX Connections, Properties East, Inc., d/b/a RE/MAX Properties East, Century 21 Real Estate LCC (f/k/a Century 21 Real Estate Corporation), Cendant Corporation, Coldwell Banker Real Estate Corporation, Coldwell Banker McMahan, Alliance Real Estate Services, LLC, d/b/a RE/MAX Alliance, Suzy N. Watkins, d/b/a RE/MAX Alliance, Realtors 2000, Inc., and RE/MAX of Kentucky, Tennessee, Inc.; Deposition Testimony.
 - *Bank of America, N.A., successor to LaSalle Bank, N.A. v. Pethinaidu Veluchamy and Parameswari Veluchamy*; Affidavits, Deposition Testimony, and Trial Testimony.
 - *Meridian Rail Products Corp. v. Town of Cicero, Illinois*; Deposition Testimony.
 - *Marsh Supermarkets, LLC v. Roche Diagnostics Operations, et al.*; Deposition and Trial Testimony.



- Morrison International Construction, Inc. v. *HITT*; Arbitration Testimony.
- Sears Logistics v. *Duke-Weeks Realty*, et al.; Deposition Testimony.
- *Rolls-Royce Corporation* v. AvidAir Corporation; Trial Testimony.
- In Re: Lauth Investment Properties, LLC, et al., Bankruptcy Proceedings; Deposition Testimony on behalf of *LIP Holdings LLC*.
- *Deutscher Tennis Bund (German Tennis Federation), Rothenbaum Sports GMBH and Qatar Tennis Federation* v. ATP Tour, Inc., Etienne de Villiers, Charles Pasarell, Graham Pearce, Jacco Eltingh, Perry Rogers and Iggy Jovanovic; Deposition and Trial Testimony.
- *Rolls-Royce Corporation* v. H.E.R.O.S., Inc., et al; Deposition Testimony.
- KIK International LLC v. *Satish Shah, The Satish Shah Revocable Trust, Amish Shah, Debra Ann Shah, Robert E. Theroux, Daniel L. Williams and Frederick H. Bachman*; Deposition Testimony and Arbitration Testimony.
- Ferolie Corporation v. *Advantage Sales & Marketing, LLC and Advantage Sales & Marketing Inc.*; Arbitration Testimony.
- Limagrain Genetics Corporation, Inc. v. *Bayer CropScience Inc. (as successor in interest to Rhone-Poulenc, Inc.)*; Arbitration Testimony.
- Ecesis LLC and John Smith (Plaintiffs/Counterclaim Defendants) v. *Hinshaw Roofing & Sheet Metal Co., Inc., Environmental Assurance Co., Inc., Jerry Brand, John Hatter, Bruce Morain, INOK Investments, LLC* (Defendants/Counterclaimants) and LXP-SCE I, LLC (Intervenor Defendant) and Jerry Brand, John Hatter, Bruce Morain and INOK Investments, LLC (Third Party Plaintiffs) v. Apogean, LLC (Third Party Defendant) and LXP-SCE I, LLC (Intervenor Third Party Plaintiff) v. Apogean, LLC and Tricad, Inc. (Third Party Defendants); Deposition Testimony.
- *Sumco, Inc.* v. Underwriters at Lloyd's, London, Lexington Insurance Company, Hartford Fire Insurance Company, Wurttembergische Versicherung AG; Deposition Testimony.
- *Re Metris Securities Litigation*; Deposition Testimony.
- *Murray's Discount Auto Stores, Inc.* v. USRP Texas, L.P., First American Bank; Deposition Testimony.
- Maria Reynolds, Plan Trustee, For the Estate of Unger & Associates, Inc., v. Steven Feldman, Melvin I. Feldman, Harvey Schrednik, David Kailicka, John Sullivan, Barry Schulman, Alan Goodman, Bruce F. Hambro, Stanley Winer, *Myron D. Rowland and W. Robert Lawhorn*; Deposition Testimony.
- *Made2Manage, Inc.* v. ADS Information Systems, Inc.; Deposition Testimony.
- Carolyn G. Kochert, M.D. v. Greater Lafayette Health Services, Inc. *Anesthesiology Associates, P.C.* John Walling, *Kenneth Bochenek, M.D.*; Deposition Testimony.

- Peter R. Thomas v. *American Electric Power, Inc., American Electric Power Service Corporation, AEP Communications, Inc.*; Deposition Testimony

Employment History

FTI Consulting – Forensic & Litigation Services Practice (2003 to present).

Senior Managing Director – CoLeader of US Forensic Accounting & Advisory Services.

Focus on damages and valuations assessments in complex litigation matters, forensic / accounting investigations, and regulatory investigations. Held various leadership roles with FTI. Currently Co-Lead all Forensic Accounting & Advisory Services for the U.S. He has offices in Chicago and Indianapolis.

KPMG LLP - Forensic Services Practice (2002 to 2003)

Partner. Focus on forensic / accounting investigations as well as damages and valuations assessments in complex litigation matters. In addition, performed risk assessments and forensic audit procedures on numerous large audit clients of KPMG. Responsible for coordination of all Forensic Services practice for Midwest region of US. Member of Dispute Advisory Services Practice which was sold by KPMG to FTI Consulting effective November 2003.

Arthur Andersen LLP - Value Solutions Practice (1999 to 2002).

Partner. Focus on damage assessment and forensic accounting/fraud investigation, business and intellectual property valuations. Later joined KPMG as part of transaction where a portion of the national forensic practice was sold by Andersen to KPMG.

PricewaterhouseCoopers LLP –

Financial Advisory Services (1994 - 1999)

Most recently as a **Partner**, focusing on damages assessment and forensic accounting/fraud investigation, business valuations, due diligence and other consulting related to mergers & acquisitions.

Accounting & Auditing Services (1985 to 1994)

Business advisor and auditor to public and private companies. Gary has experiences in a variety of industries including financial services (banking, mortgage banking, and broker-dealers), utilities, insurance, manufacturing, retail/distribution, sports-related businesses and leagues, high-tech, retail/distribution, government/not-for-profit organizations, and employee benefit plans. Responsibilities included managing engagements and reporting results to senior management, audit committee and/or board of directors for over 150 audits and reviews. Additionally, coordination with clients for other services provided to these including tax, human resource, and other consulting engagements. Although Mr. Kleinrichert transferred to the FAS practice in 1994, he continued to provide accounting and auditing services to certain major clients for several years.

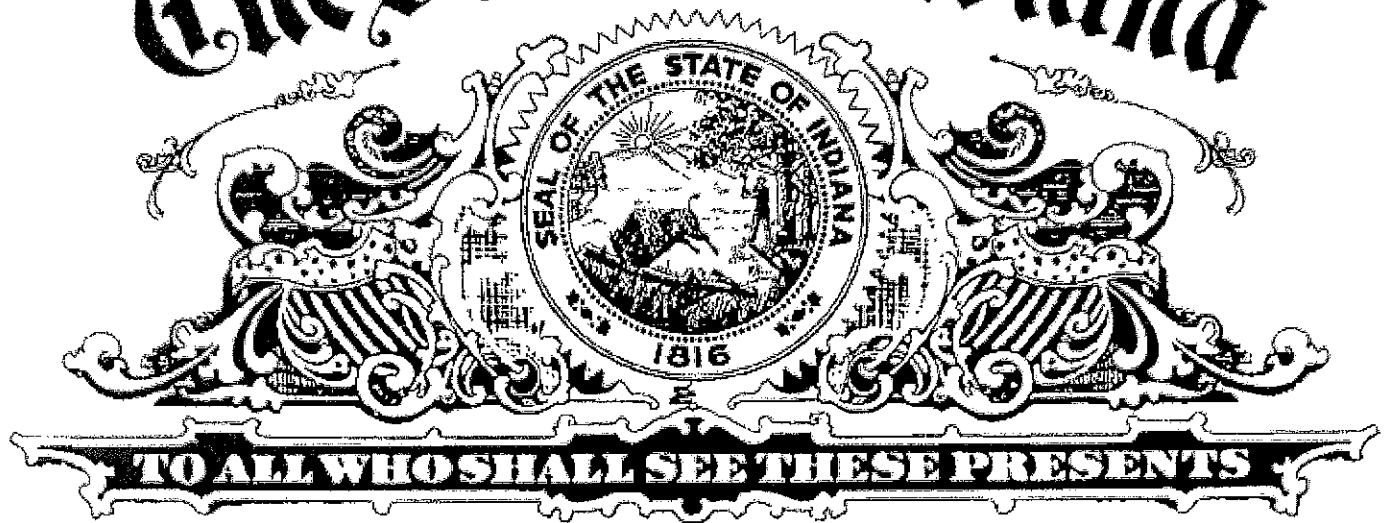
Speeches, Seminars & Publications

- "How to Organize a Forensic Accounting Investigation", White Paper published by the AICPA. Co-author.
- Illinois CPA Society – Fraud Conference, panel speaker.



- Law Bulletin – Annual White Collar Crime + Corporate Governance Conference, panel speaker.
- “IFRS Update,” speaker at AICPA National Fraud and Valuations Services Conference.
- “Even Litigators Go Green – Environmental Issues Affecting Business Litigation,” panel member at a seminar hosted by DTCL.
- “Investigations, Accounting Fraud, and Related Economic Damages,” co-presented at the SecuritesDocket.com webinar.
- “A New Frontier – Best Practices in Fraud Investigations,” co-presented at the SecuritesDocket.com webinar.
- “Corporate Compliance after Dodd-Frank: One Voice; How Many Masters?,” co-presented at the SecuritesDocket.com webinar.
- “Forensic Accounting, Electronic Discovery and other Investigative Techniques Pertaining to FCPA and Special Committee Investigations with an Emphasis on Legal, Privacy and Electronic Data Matters,” co-presented at the AICPA FVS Section national webinar.
- “Avoiding Surprises with Post-Acquisition Disputes,” presented at the Columbus (Ohio) Bar Association.
- “Calculating Economic Damages & the Admissibility of Expert Witness Testimony,” presented at the Indiana Continuing Legal Education Forum.
- “Using Your IP to Increase Shareholder Value,” presented at the Intellectual Property Seminar sponsored by the Indiana Chamber of Commerce.
- “The Last 20 Year of Patent and Trademark Damages: A Litigation Evolution,” presented at the Midwestern Intellectual Property Symposium (sponsored by the Indiana Continuing Legal Education Forum).
- “Calculating Damages in Complex Litigation,” presented at the Ohio Association of Civil Trial Attorneys Meeting.
- “Business Valuation Issues in Litigation,” presented at the Indiana Continuing Legal Education Forum.
- “Damage Analysis – determining lost revenues and Daubert considerations,” published in *The Indiana Lawyer*.
- “Mergers, acquisitions and divestitures – common issues in post-transaction disputes,” published in *The Indiana Lawyer*.
- “Board Governance Series,” quoted in *Corporate Board Member*, volume 12, 2008.
- Presenter at numerous recruiting events at colleges, universities, and numerous local and national training courses.

The State of Indiana



Know Ye. THAT IN THE NAME AND BY THE AUTHORITY OF
THE STATE OF INDIANA, I DO HEREBY APPOINT AND COMMISSION AS

A Notary Public

COMMISSION NUMBER: 709129
MELISSA A. LANTZ
9550 BEALL STREET
DYER, IN 46311-4631

WITHIN AND FOR THE COUNTY OF LAKE
AND THE STATE OF INDIANA
FROM JANUARY 10, 2018 UNTIL AND EXPIRING ON JANUARY 9, 2026

In Testimony Whereof

I HAVE HEREUNTO SET MY HAND AND
CAUSED TO BE AFFIXED THE SEAL OF
THE STATE, AT THE CITY OF
INDIANAPOLIS, ON JANUARY 23, 2018
ERIC HOLCOMB - GOVERNOR



Eric Holcomb

Corrie Lawson

State of Indiana

Demographic Information

Name: MELISSA A. LANTZ

Address Information

County: Lake

License Information

Lic #:	NP0709129	Profession:	Notary Public	Type:	Notary Public	Secondary:	
Status:	Active	Issued:	1/10/2018	Expiration:	1/9/2026		
Method:	Application						

Discipline Information

Bond Information

Bonding Agent:	Western Surety Company	Bond Number:	63479200N
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Documents

No Public Documents Available



Connie Hanson
Secretary of State

State of Indiana
Office of the Secretary of State
I hereby certify that this is a true
and complete copy of the (1)
page document filed in this office.

Dated: August 1, 2018

By: Beth Swindle

This stamp replaces our previous
certification stamp.