

August 1, 2017

**William H. Purcell: Business Background Resume and
Summary of Certain Transactions and Expert Testimony Work**

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BORN: July 18, 1942, Kingston, Rhode Island

EDUCATION:

Boston Latin School - 1960
Princeton University - 1964 B.A. Degree, graduated with honors in Economics
New York University Graduate School of Business - 1966 MBA (graduated at top of class)
Pace University Law School (Night Program, 1996, one year)

BUSINESS CAREER:

Present Seale & Associates, Investment Bank, Washington, DC area, Senior Director: 2000 – 2017
Additional investment bank working relationships: M.M. Dillon & Co (CT) and Gordian Group (NYC)
Member of Independent Franchise Advisory Committee of Eggland's Best, Inc.: 2005 – 2017
Financial advisor to South American Homes, the managing participant of a coalition of companies
 providing government supported low-income housing in the Philippines and Brazil: 2007-2017
Expert witness work and testimony for law firms and litigation support firms in various litigation cases:
 over 170 cases from 1976-2017
Director and financial advisor, previously Vice Chairman, Business Talk Radio Network (Blue Star
 Media): 2001-Oct. 2009
Member of Independent Committee of Bedminster, NJ Township re: Sewerage Authority: 2005-2006
Special Advisor to Board of Directors and the CEO of Magnitude Information Systems (Nasdaq); 2003
Taylor Strategic Divestitures, Managing Director: 1997-2000
Board of Directors of AMDG, Inc. (a diabetes biochem company): 1997 - 2000
AmBase Corporation, Senior Consultant: 1991-2001; Director 1993-1995
Gruntal Capital Markets, Senior Advisor to Corporate Finance Department on project basis: 1991-1998
Senior Advisor on project basis to corporate finance departments of smaller-medium sized investment banks
Occasional guest lecturer on investment banking and finance (George Washington University Graduate
 School of Business and Monmouth University)
President of Stanford Court Group Inc. (broker firm), from January 1996 through August 1996
Gulf USA Corporation (Nasdaq), President and Chief Executive Officer, Director and Director of Gulf
 Resources Pacific (New Zealand) from October 1993 through February 1995
Member (1991-1992) of Governor Florio's N.J. Economic Development Task Force
Vice Chairman of Whitehill Capital (NASD member firm) from November 1990 through May 1991

November 1990 Resigned from Dillon, Read & Co. Inc. in November 1990 to initiate and to organize a 13D group to put a new
management team into AmBase Corporation and Carteret Savings Bank,, a subsidiary of AmBase. The 13D
group included an ex Senior Managing Director of Dillon Read, the Chairman of NAC Re Insurance Company,
Augustine Asset Management, Inc, Lindner Management Corp., and others.

1966 – Nov. 1990 Investment Banker at Dillon, Read & Co. Inc., NY, NY
- Joined as an Associate in June 1966; elected Vice President in January 1973; elected Senior Vice President in January 1979; elected Managing Director in January 1982

Worked in all areas of Corporate Finance during the 24 year period, including mergers & acquisitions, various Court testimony regarding fairness opinions, public offerings of equity and debt in both the taxable and tax-exempt areas, private placements, lease financings, real estate financings, securitization and structured financings, limited partnership financings, venture capital and general financial advisory. In addition, performed a number of firm administrative and coordinating functions, including the review and work allocation of Dillon, Read's 50 plus Corporate Finance Associates and Analysts. Client coverage of such companies as Anheuser-Busch, Hoechst Celanese, Volkswagen and Metropolitan Life. Projects of last two years at Dillon, Read and other interesting assignments are as follows: Dow-Marion merger representing Mr. Kauffman, Healthcare International Special Committee of Board representation, Ausimont-Montedison Special Committee of Board, Quantum ReCap and Bridge Loan, workout of Federated Bridge Notes, Horsehead Industries Purchase of Minority Interest, Dillon Read Purchase of Viking Office Products and subsequent IPO, MacMillan situation representing the ESOT, Foodmaker Special Committee of Board, Owens Corning Fiberglass Board representation, Dreyfus Tax Exempt Fund Organization, Gates Learjet Special Committee of Board, Hilton Foundation, Tampa Bay - Steinbrenner race track sale, Sprint-United Telecommunications merger, Guilford-Southern Pacific negotiations, AT&T-Pacific Telephone Special Committee of Board, Twentieth Century Fox Special Committee of Board.

CLUB AFFILIATIONS:

Baltusrol Golf Club, Springfield, New Jersey
Hamilton Farm Golf Club, Gladstone, New Jersey
Ocean Reef Club, Key Largo, Florida
Tiger Inn, Princeton, New Jersey
Princeton Club of New York

AREAS OF EXPERT TESTIMONY

- Due Diligence
- Disclosure Issues
- Mergers & Acquisitions
- Merger process issues
- Fairness Opinions
- Entire Fairness M&A Issues
- Leveraged buyouts and recapitalizations
- Bankruptcy issues, including fraudulent conveyance
- Solvency opinions
- Valuations
- Advice to Special Committees of Boards
- Fiduciary issues
- Fee issues and compensation issues
- Damage issues and analysis
- Lender liability
- Venture capital
- Leasing and real estate financing
- Financing transactions of both debt and equity, both public and private, taxable and tax-exempt, including structured financings.
- MAC and MAE issues
- Document interpretation from an investment banking point of view

- Criminal cases involving alleged securities violations, insider trading, and bank fraud
- Retained as an expert by the SEC, DOJ, and IRS.
- Over 170 expert cases and retained by over 150 law firms.

WHP: Certain Client Transactions and Testimony

(II) M&A Transactions Listed (Various Financing Transactions were also completed for most of these and other Companies) (Fairness Opinion often also involved)

1) Dillon Read 1966-1990 / Managing Director

- Anheuser Busch acquisition of Campbell Taggart.
- Anheuser Busch acquisition of Busch Stadium Inc. and Civic Center Redevelopment Corp.
- Anheuser Busch acquisition of Sea World.
- Anheuser Busch divestiture of its industrials products division.
- Hoechst divestiture of its Calbiochem subsidiary. Also, divestiture of its stool-softening products.
- Hoechst acquisition of polyester film business of Celanese.
- Hoechst acquisition of Celanese Corp.
- Hoechst acquisition of Foster Grant.
- Hoechst valuation study of Marion Labs and Upjohn.
- Roussel Uclaf purchase of Foster Grant Sunglass Corp.
- Volkswagen divestiture of Triumph-Adler subsidiary.
- Volkswagen acquisition of major car manufacturing facility in Pennsylvania (first investment in U.S.A.).
- Metropolitan Life acquisition of Century 21 Real Estate.
- Dow Chemical acquisition of Marion Labs (representing largest independent shareholder).

- International General Industries acquisition of Kliklok Corp.
- International Bank acquisition of International General Industries.
- International Bank acquisition of outstanding minority interest of Globe Industries.
- Mergers of Hawkeye Insurance and Northeastern Insurance of Hartford into Financial Security Group, with International Bank as control shareholder.
- Merger of Bankers Security Life with United Services Life, with International Bank as control shareholder.
- Healthcare International reorganization, representation of Special Committee of the Board.
- Montedison acquisition of Ausimont, representation of Special Committee of the Board.
- Quantum Recapitalization and bridge loan, representation of Special Committee of the Board.
- Horsehead Industries, purchase by management group, representation of Special Committee of the Board.
- Dillon Read LBO Fund purchase of Viking Office Products.
- MacMillan Publishing, purchase by ESOT and management group, representation of Special Committee of the Board.
- Foodmaker, purchase by management group, representation of Special Committee of the Board.
- Owens Corning Fiberglass, purchase by ESOT and management group, representation of Special Committee of the Board.
- Owens Illinois recapitalization, representation of Special Committee of the Board.
- Gates Learjet recapitalization, representation of Special Committee of the Board.
- Hilton Hotels and Hilton Foundation recapitalization and valuation of assets, representation of Special Committee of the Foundation.
- Issued back-up fairness opinion to that of Lehman Brothers to the Board of Directors of UOP in regard to the merger with Signal Corp.

- Sale of Tampa Bay racetrack for Steinbrenner family and Thayer family.
- Purchase of Pacific Telephone minority interest by AT&T, representation of Special Committee of the Board.
- Twentieth Century Fox, purchase by Marvin Davis and relative valuations, representation of Special Committee of the Board.
- The Hillman Co. acquisition of outstanding minority interest of Edgewater Corp.
- MASCO Corp. acquisition of Evans-Aristocrat Industries.
- Purex Industries, purchase by management group.
- United Telecommunications acquisition of Aero-Flow Dynamics, with simultaneous purchase of an Aero-Flow subsidiary by management, representation of Special Committee of the Board of Aero-Flow Dynamics.
- United Telecommunications acquisition of the 50% of Sprint not owned, from GTE Corp.
- Superior Oil acquisition of outstanding minority interest of Canadian Superior Oil Ltd.
- Marcona Corp.'s purchase of Ocean Industries, a subsidiary of Dillingham Corp.
- Foremost McKesson's purchase of Provident Securities, the Crocker family holding company.
- The reorganization of Interpublic Advertising Co.
- The Henry B. Gilpin Co. acquisition of Mooney-Mueller-Ward Co. and Kiefer Stewart Co.
- SKW Trostberg AG purchase of Airco's silicon and manganese divisions.
- Cellu Craft Inc., purchase by management group, representation of Special Committee of the Board.
- Workout of Federated Department Stores bridge financing notes.
- General Mills divestiture of Izod Corp, Footjoy, Monet, and Chrystal Brands.
- Inmont Corp. merger into Carrier Corp.

- Issued back-up fairness opinion to that of Morgan Stanley to the Board of Directors of Texaco in regard to Bass takeover attempt of Texaco.
- Acquisition of Laura Scudder Snack Foods by Dillon Read LBO Group.
- Acquisition of Charleson Publishing Co. by Dillon Read LBO Group.
- Acquisition of Viking Office Products by Dillon Read LBO Group. (This acquisition, for \$65 million, was initiated by Purcell and became Dillon Read's most profitable investment by a wide margin, going public and growing to a market capitalization of over \$2 billion before being acquired.)

2) Since Dillon Read (1991 to present)

- Represented AmBase Corp. in 1992 in the purchase of Augustine Asset Management, and also in 1996 in the sale of Augustine Asset Management to management. Rendered fairness opinion to the AmBase Board of Directors in both cases.
- Represented AmBase Corp. in negotiations with the following companies: Freeman Securities (brokerage), Discount Corp. of New York (government bond trading), Eurobrokers (money brokerage), Fidelity Insurance (life insurance), U.S. Quotes, Specialty Meats Inc. and others.
- Rendered a fairness opinion to the AmBase Board of Directors regarding the proposed purchase of Imperial Premium Finance Corp. from Carteret Savings Bank.
- Rendered a fairness opinion to the AmBase Board of Directors regarding a proposed recapitalization of Carteret Savings Bank through an investment by AmBase and American Stock Transfer Corp.
- Participated in capital raising activities for Carteret Savings Bank/AmBase Corp., including decisions relating to real estate assets.
- Rendered a fairness opinion to the AmBase Board of Directors regarding the proposed acquisition of Marcus Schloss & Co., Inc.
- Represented AmBase Corp. in its investments in two biotech companies, AMDG (diabetes) and SDG (asthma and hepatitis). Was a Director of AMDG.

- Rendered a valuation opinion to the Management Committee of Behringwerke AG in Germany (100% owned by Hoechst AG) in connection with PB Diagnostic Systems, Inc., a company owned 50% by Behringwerke AG and 50% by Polaroid Corp. Also helped to select a mediator/investment bank in regard to the above valuation.
- Rendered a fairness opinion to the Board of Directors of Community First Bank (Jacksonville, Florida) in connection with the sale of American Surety & Casualty Holding Co.
- Together with Shareholder Communications Corp., advised AmBase Corp. regarding a complex escheat program involving past acquisitions closed as far back as the late 1970's.
- Rendered a solvency opinion to the Board of Directors of C&W Acquisition Corp. and Meriwether Capital Corp. (a Rockefeller affiliated investment company) in connection with the leveraged acquisition of C&W Fabricators, Inc.
- As Managing Director of Taylor Strategic Divestitures, represented Moore Corporation in its sale of its business forms European subsidiaries.
- Rendered a valuation opinion to the Board of Directors of AMDG, Inc. in connection with a stock valuation.
- Represented AmBase from a financial point of view in U.S. Bankruptcy Court in connection with a reorganization of Home Holdings by Zurich Insurance.
- As Managing Director of Taylor Strategic Divestitures, represented Atlantic Richfield (ARCO) in the sale of its subsidiary, Union Texas Petrochemicals (ethylene), to the Williams Company.
- As Managing Director of Taylor Strategic Divestitures, represented Shell Chemicals (Shell Oil) in the restructuring and sale of its Polyketone/Carilon Polymers business.
- Advised 10% shareholder of NextHealth, Inc. about possible dissenting or appraisal positions and other alternatives regarding proposed management led going-private transaction.
- As Senior Advisor to Gruntal Capital Markets, oversaw various financings for clients and M&A related transactions.
- As Senior Director of Seale & Associates, advised an investment group about the possible purchase and financing of Belcher Foundry Company, a portfolio company and divestiture of Citicorp Venture Group.

- Advised certain outside Directors of Fisher Communications Inc. about the advantages and disadvantages of certain strategic alternatives proposed by the management of the Company.
- As Senior Director of Seale & Associates, advised Honeywell in regard to the divestiture of Honeywell Tensor (a provider of precise measuring tools) to GE.
- As Senior Director of Seale & Associates, advised American Standard on both the restructuring and subsequent sale of Wabco Braking Systems to the German company, Linnemann Schnetzer, and the sale of Cal-o-Rex (a leading manufacturer of water heaters) to Grupo Industrial Saltillo, a leading Mexican industrial company.
- Advised Board of Directors of Kliklok Corporation about a combination transaction between its English subsidiary and another related English company.
- As Senior Director of Seale & Associates, advised owners regarding the sale of a private nickel plating business, the Houston Plating Co.
- As Senior Director of Seale & Associates, advised a subsidiary of a large east coast utility company (Pepco Energy Services) regarding a possible acquisition of another utility's ESCO (energy services company).
- As Senior Director of Seale & Associates, advised Williams Companies regarding certain aspects of its divestiture program.
- Advised Best Access Systems about a tax-valuation issue and certain other strategy issues in connection with the auction sale of the Company. Sold to The Stanley Works Co. for \$310 million.
- As Senior Director of Seale & Associates, advised about Grupo Industrial Saltillo's (Mexico) divestiture of a foundry tooling subsidiary (di Temsa) to a U.K. company (NPL Technologies).
- Advised PenneCom B.V. about certain M&A issues, including issues regarding its Polish Telecom investment.
- Was one of the finalist candidates considered for the Creditors Committee of United Airlines bankruptcy reorganization.
- As Senior Director of Seale & Associates, advised Special Committee of a Board regarding various business options available to the Company, i.e., going-private versus refinancing, etc.

- As Senior Director of Seale & Associates, advised buyout group about financing options, and obtained commitments (both debt, mezzanine, and equity), for the approximate \$180 million purchase of certain Mid Atlantic gas stations of a major oil company.
- As Senior Director of Seale & Associates, acted as financial advisor to joint venture of large U.S. chemical company and large European chemical company (Basell Holdings) about project financing alternatives. Company sold in 2005 to a private equity group for \$5.7 billion.
- As Senior Director of Seale & Associates, acted as a financial advisor to the City of Houston about a possible \$4.5 billion electric utility rate increase and the City's dealings, i.e., adversary proceedings, with both CenterPoint Energy and Texas Genco.
- As Senior Director of Seale & Associates, part of the team that advised Tec-Lac Consultores, S.A. de C.V. (Mexico) about the divestiture of the cheese, yogurt, butter and dairy cream business of its subsidiary Grupo Chen to Sigma Alimentos, owned by Alfa, S.A. de C.V. (Mexico).
- As Senior Director of Seale & Associates, advised regarding the sale of Lockheed Martin's Commercial Flight Training Center (business) in Orlando, FL to a subsidiary of Boeing Company.
- As Senior Director of Seale & Associates, part of the team that advised the shareholders of Continental Fire Sprinkler Company and Continental Alarm & Detection Company (Omaha, Nebraska) regarding sale to Peter Kiewit Sons', Inc. (the seventh largest construction firm in the U.S.)
- As Senior Director of Seale & Associates, part of the team that advised Amkor Technology, Inc. on the divestiture of its Amkor Test Services business unit ("ATS") to Integra Technologies, LLC. ATS, based in Wichita, Kansas, provides semiconductor test services for military, avionics, and commercial grade applications.
- As Senior Director of Seale & Associates, part of the team that advised WGL Holdings, Inc. (the parent company of Washington Gas) on the divestiture of American Combustion Industries, Inc., an HVAC installation and construction company, to Milestone Capital Management, LLC.
- As Senior Director of Seale & Associates, part of the team that advised Celanese Corporation on both the sale of its Pampa, Texas, facility to Babcock & Brown, and the sale of its AT Films business to British Polythene Industries.

- As Senior Director of Seale & Associates, advised Media General on various corporate finance issues, including dividend policy.
- Part of a team which formed and financed South American Homes, a consortium company to provide government-supported low-income housing in Brazil and Peru.
- Advised Business Talk Radio Inc. in regard to the purchase of radio stations in Boston, Pittsburgh, and Las Vegas. Also advised regarding the recapitalization of company and name change to Blue Star Media.
- As Senior Director of Seale & Associates, part of the team that advised Cryptologic Limited (Ireland) in regards to financial planning and defensive strategies regarding an activist shareholder and a potential proxy contest.
- As Senior Director of Seale & Associates, have advised on certain fairness opinions.

III) Expert Testimony Work

1) Dillon Read clients: 1976-1990

- Adolph Coors Co.: estate valuation, testimony to the IRS.
- Montana Power Co.: testimony before the Montana Public Utility Commission.
- Expert witness for Signal Corp. in Weinberger v. UOP, litigation in Delaware Chancery Court regarding Signal purchasing the minority interest in UOP and which important case established the basic guidelines for "fairness" in going-private transactions, i.e. the concept of entire fairness, encompassing both fair price and fair dealing. (1980 and 1984)
- Witness for International General Industries in Tanzer v. International General Industries, litigation in Delaware Chancery Court regarding IGI purchasing the minority interest in Kliklok Corp. and which important case established the basic guidelines for "business purpose". (1976)
- Testimony before the Department of Insurance in Conn. and Iowa in connection with the mergers of Hawkeye Insurance and Northeastern Insurance Co. into Financial Security Group.
- Expert witness for Metropolitan Life Ins. Co. in Arkansas State Court in connection with whether Met Life or Sun Life Guaranty Corp. should be allowed to buy the reorganized Baldwin United business in that state. (1986)

- Expert witness for Marathon Oil / U.S. Steel in Ohio Federal Court (Cincinnati) and in Ohio State Court (Findlay) in connection with shareholder litigation. (1983)
- Expert witness for Pepsico (Friedman, Wang & Bleiberg) in Delaware State Court in connection with Pizza Hut franchise litigation. (1987)
- Testimony before the California Public Utility Commission in connection with the purchase of the Pacific Telephone minority interest by AT&T.
- Other various fact witness testimony in connection with certain merger transaction litigation for which Dillon, Read & Co. Inc. served as investment banker. (1970-1990)

2) Other: 1992 to Present

- Witness for AmBase Corp. (Friedman, Wang & Bleiberg) in Bowne of New York City, Inc. v. AmBase Corp., in New York Federal Court (1992), in connection with missed mailing date for proxy statement litigation.
- Witness for AmBase Corp. (Wilentz, Goldman & Spitzer) in Richard L. Braun v. AmBase, in N.J. State Court (1993), in connection with employment litigation.
- Investment banking expert in rendering a solvency opinion to the Boards of Directors of C&W Acquisition Corp. and Meriwether Capital (counsel being Satterlee Stephens Burke & Burke) in connection with the leveraged acquisition of C&W Fabricators, Inc. (1996)
- Expert witness for Shared Technologies, Inc. (McCarter & English) in United States District Court, Southern District of New York in connection with merger fee litigation with the investment banking firm of Gerard Klauer Mattison & Co. LLC. (1997)
- Expert witness for NL Industries, Inc. and Harold C. Simmons (Bartlit Beck Herman Palenchar & Scott) in Superior Court of New Jersey, Chancery Division, in connection with litigation about NL's 1991 stock repurchase and tender program (Plaintiff being Frank David Seinfeld). (1997 and 1998)
- Fact witness and expert witness in five subject areas for AmBase Corporation (Pryor, Cashman, Sherman & Flynn) in United States Bankruptcy Court, Southern District of New York, as creditor in connection with the Chapter 11 reorganization of Home Holdings Inc. (owner of Home Insurance Company, controlled by Zurich Insurance). (1998)

- Expert witness for the United States Securities and Exchange Commission (enforcement division) regarding the matter of David Barr, Administrative Law Judge Hearing in Miami, Florida. (1998)
- Expert witness for counsel of beneficiaries (Rucci, Burnham, Carta & Edelberg, LLP), Guardian ad litem for Trusts Under the Will of E. Cotton Rawls, Greenwich Probate Court, District of Greenwich, CT., in connection with trustee fiduciary responsibilities. (1998)
- Expert witness for Quickturn Design Systems, Inc. (Wilson Sonsini Goodrich & Rosati, and Morris, Nichols, Arsht, & Tunnell) in reviewing adequacy opinion rendered by Hambrecht & Quist to the Board of Directors of Quickturn in connection with a hostile tender offer made by Mentor Graphics Corporation; also rendered an independent adequacy opinion; Delaware State Chancery Court. (1998)
- Fact and expert witness for AmBase Corp. (Pryor, Cashman, Sherman & Flynn) in AmBase v. Zurich SF Holdings, Inc. in Supreme Court of New York in connection with a breach of contract and solvency issues. (1999-2000)
- Expert witness for Ernst & Young (Wiggin & Dana) in Share America, Inc. and Share America LP v. Ernst & Young in connection with a failed initial public offering; State of Connecticut, Superior Court. (1998 - 2001)
- Expert witness for Octavian, Inc. (Levin & Associates) in Octavian, Inc. et al. vs. McDonald & Company Investments, Inc. et al. in connection with a failed financing transaction and breach of "best efforts" undertaking; Cuyahoga County Court of Common Pleas, Ohio. (1999-2000)
- Expert witness for the United States Securities and Exchange Commission (enforcement division) regarding the matter SEC v. Erdman; Southern District, Florida. (1999)
- Expert witness for defendants, Berlin et al. (Morris, James, Hitchens & Williams) in Emerald Partners v. Berlin, et al (Hall Real Estate Co. and May Petroleum); Delaware State Chancery Court, in connection with a merger fairness opinion of Bear Stearns and the updating thereof; also due diligence issues. (1999- 2000) (Remanded in 2002)
- Consulting expert for defendants, Arbor Drugs, Inc. et al. (Davis Polk & Wardwell) in Richard Nodel et al. v. Arbor Drugs, Inc. et al. in connection with reviewing a merger fairness opinion of Goldman Sachs; Circuit Court, Oakland County, Michigan. (1999 – 2000)

- Expert witness for defendants, Bally Entertainment, Hilton Hotels, Arthur Goldberg et al. (Cadwalader, Wickersham & Taft; and Latham & Watkins) in Linda Parnes v. Bally Entertainment Corp. et al in connection with reviewing aspects of the merger transaction and the fairness opinions of Goldman Sachs and Merrill Lynch; Delaware State Chancery Court. (2000)
- Expert witness for defendants Hambros PLC et al (Schulte Roth & Zabel) in Kevin D. Shea et al v. Hambros PLC et al in connection with reviewing valuation of the investment banking business and other matters; Supreme Court of the State of New York. (2001)
- Expert witness for defendants Del Monte Foods Company and Morgan Stanley & Co. Inc. (Cleary Gottlieb, and Shearman & Sterling) in PPI Enterprises (U.S.), Inc. versus the above in connection with the valuation of a preferred stock and proper disclosure during a corporate restructuring to a seller of that preferred stock security; United States District Court Southern District of New York. (2001)
- Expert witness for individual defendant (Curtis, Mallet-Prevost) in arbitration with an investment banking firm in connection with valuation issues and fee issues relating to the sale of a luxury goods company.; American Arbitration Association, State of New York. (2001)
- Expert witness for plaintiff Prison Acquisition Company L.L.C. (The Blackstone Group, L.P.; Fortress Investment Group, LLC; and Bank of America Corporation) (Skadden Arps) in Prison Acquisition Company L.L.C. versus Prison Realty Trust, Inc., Corrections Corporation of America et al in connection with a fee dispute and breach of contract; United States District Court Southern District of New York. (2001)
- Expert witness for plaintiff The Statutory Creditors' Committee on behalf of the Estates of Sabratek Corporation et al. (The Bayard Firm and Weil, Gotshal & Manges) versus Ralin Medical, Inc. and versus LaSalle Bank N.A. in connection with valuation and solvency issues, and also due diligence issues; United States Bankruptcy Court for the District of Delaware. (2001)
- Expert witness for defendants IKON Office Solutions, Inc. et al. (Harkins Cunningham) in Whetman versus the above in connection with the valuation and investment attractiveness of IKON; United States District Court for the Eastern District of Pennsylvania. (2001)
- Expert witness for defendant Mead Johnson & Co. (Skadden Arps) in PBM Products, Inc. versus Mead Johnson & Co. in connection with valuation, projections, and damages issues; United States District Court of Virginia, Richmond Division. (2001)

- Expert witness for certain defendants in an alleged criminal securities fraud matter (Lankler Siffert & Wohl; and Manatt, Phelps & Phillips) in United States v. Black, Gardell et al; United States District Court Southern District of New York. (2001 - 2002) (Acquittal)
- Expert witness for individual plaintiff in severance agreement litigation (Skadden Arps and Lowey Dannenberg) in Rizzo v. The MacManus Group, Inc., et al in connection with valuation and disclosure issues; United States District Court Southern District of New York. (2001 - 2002)
- Expert witness for defendants, Best Lock Corp., Best Universal Lock Co. and Frank E. Best, Inc. (Morris Nichols) in IN RE Best Lock Corporation Consolidated Shareholder Litigation in connection with valuation and fairness opinion issues; Delaware State Chancery Court. (2002)
- Consulting expert for defendant K12, Inc. (Sandler and Rosen) in Thomas Weisel Partners, LLC vs. K12, Inc. in connection with a fee dispute; United States District Court Northern District of California. (2002)
- Expert witness for defendant Ernst & Young (Skadden Arps) in ILM II Senior Living, Inc. et al versus Ernst & Young in connection with material adverse change termination of merger agreement; financing issues; and damage issues; American Arbitration Association, Washington, DC. (2002)
- Expert witness for defendant KPMG Consulting, Inc. (McKool Smith) in Equaterra, Inc. versus KPMG Consulting, Inc. and KPMG Consulting, LLC in connection with issues of good faith negotiations and valuation; District Court, Harris County, Texas. (2002)
- Expert witness for plaintiff (cross defendant) (Paul Hastings and Lee, Goddard & Duffy) in Pacific Coin Management et al v. BR Telephony Partners, L.P. et al in connection with issues of disclosure, due diligence, valuation, financing and damages. Los Angeles County Superior Court, Central District, California. (2002)
- Consulting expert for defendant Jefferies & Company, Inc. et al (Quinn Emanuel Urquhart Oliver & Hedges) in Kimberly Herring v. Jefferies & Company, Inc. et al in connection with employment termination issues. San Francisco County Superior Court, California. (2002)
- Expert witness for certain defendant in an alleged criminal securities fraud matter (Law offices of Gerald L. Shargel and Law offices of Maurice Sercarz) in United States v. Ilan Arbel; United States District Court Eastern District of New York. (2002 - 2003) (Hearing to have bail re-instated; successful prison release; follow-up trial with agreement amongst parties during trial.)

- Expert witness for plaintiff (Cadwalader, Wickersham & Taft) in Techmer PM v. Poly One Corporation (as successor of M.A. Hanna Company) in connection with issues of valuation, projections, good faith, rescission issues, and damages. American Arbitration Association, Chicago. (2002)
- Consulting expert for defendant (cross plaintiff) (law offices of Ronald P. Mysliwiec, and of David J. Aronstam) in Markav, Inc. et al v. Mark Eisen in connection with issues of valuation, damages, and disclosure. Supreme Court of the State of New York County of New York. (2002 - 2003)
- Consulting expert for plaintiff (Fieldman Hay & Ullman) in a Telecom Co. v. an Investment Banking Firm et al in connection with issues of M&A termination, due diligence, disclosure and valuation. United States District Court Southern District of New York. (2002 - 2004)
- Expert witness for defendant (Cozen O'Connor) in Compex Legal Services, Inc. v. Uniscribe Professional Services, Inc. et al in connection with issues of disclosure, projections, due diligence, and valuation. Superior Court of the State of California for the County of Los Angeles, Southwest District. (2002 - 2003)
- Expert witness for defendant (Davis Polk & Wardwell) in In re Independent Energy Holdings PLC Securities Litigation (CSFB, DLJ et al) in connection with due diligence and disclosure issues. United States District Court Southern District of New York. (2002 - 2003)
- Expert witness for plaintiff (Conrad & Scherer) in Ginsburg et al v. GAMBRO AB and Cobe Laboratories, Inc. in connection with issues of disclosure, fairness considerations, valuation, damages and Special Committee procedures. Circuit Court of the 17th Judicial Circuit In And For Broward County, Florida. (2002 - 2003)
- Consulting expert for defendant (law offices of Laura Brevetti, and Budoff & Ross) in an alleged criminal securities fraud matter in United States v. Ralph Jarson et al; United States District Court Southern District of New York. (2003)
- Expert witness for plaintiff (Lowey Dannenberg) in Doft & Co. et al v. Travelocity.Com Inc. et al in connection with valuation, fairness, and Special Committee issues; Delaware State Chancery Court. (2003-2004)
- Consulting expert for defendant Ernst & Young Corporate Finance Inc. (Dickinson Wright) in Groupe Deltec-Vespromar et al v. E&Y Corporate Finance in connection with M&A investment banking standards regarding a divestiture project. United States District Court Eastern District of Michigan Northern Division. (2003)

- Expert witness for plaintiff (Gary, Williams, Parenti et al; Bassman Mitchell & Alfano; law offices of Geoffrey Gitner) in DAG Enterprises, Inc. et al v. ExxonMobil Corp. et al in connection with issues of financing feasibility and credit rating analysis. United States District Court for the District of Columbia. (2003-2005)
- Expert witness for defendant (Miller & Wrubel) in EGW Partners, L.P. v. Prudential Insurance Company of America and Prudential Securities, Inc. in connection with investment banking industry standards regarding certain disclosures. The Court of Common Pleas of Philadelphia County, First Judicial District of Pennsylvania Civil Trial Division. (2003)
- Expert witness for defendant (Cadwalader, Wickersham & Taft) in Chapter 11 Trustee of Molton Metal Technology, Inc. et al v. CBS Corporation (f/k/a Westinghouse Electric Corporation) et al in connection with valuation and solvency issues. United States Bankruptcy Court for the District of Massachusetts (Eastern Division). (2003-2004)
- Expert witness for plaintiff (Helms Mulliss & Wicker) in Banc of America Securities LLC v. Shoney's, Inc. in connection with a fee dispute. United States District Court for the Western District of North Carolina (Charlotte Division). (2003-2005)
- Consulting expert for individual defendant (Sills Cummis Zuckerman Radin Tischman Epstein & Gross) in an insider trading case. (2003)
- Expert witness for plaintiff (Sayles, Lidji & Werbner) in Harward et al v. PricewaterhouseCoopers L.L.P. and UBS Warburg L.L.C. in connection with IPO and M&A due diligence issues and other issues. In the District Court of Dallas County, Texas; 44th Judicial District. (2003-2004)
- Expert witness for defendant (Paul Hastings) in Robert Kahn v. Financial Management Advisors, Inc. in connection with the standard investment banking meaning of certain Agreement terms. JAMS Arbitration in Los Angeles, CA. (2003)
- Expert witness for plaintiff (Kirby McInerney & Squire), In re AT&T Corp. Securities Litigation, AT&T Wireless Shareholder Litigation in connection with IPO issues, tracking stock issues, and disclosure issues. In the United States District Court District of New Jersey. (2003-2006)
- Expert witness for defendant (Dechert; and Lomurro Davison Eastman and Munoz) in Allison Williams Co. et al v. ViaSource Funding Group in connection with fee dispute and industry practices regarding engagement letters, indemnification, securitization and other issues. In the United States District Court for the District of New Jersey. (2003-2006)

- Consulting expert for plaintiff (Conrad & Scherer) in Bank Atlantic Bancorp et al v. Henry Edward Asher et al in connection with certain damage issues. Circuit Court of the 17th Judicial Circuit In And For Broward County, Florida. (2003)
- Consulting expert for defendant (Powell Goldstein Frazer & Murphy) in United States of America v. John B. Torkelsen et al in connection with certain SBIC and SBA issues. Both civil and criminal proceedings. In the United States District Court for the Eastern District of Pennsylvania. (2004)
- Expert witness for plaintiff (Cleary Gottlieb) in Fresh Del Monte Produce Inc. et al v. Eastbrook Caribe et al in connection with certain damage issues. Supreme Court of the State of New York County of New York. (2004-2005)
- Expert witness for defendant (Jenner & Block) in VSI Holdings, Inc. et al v. SPX Corporation et al in connection with merger termination, material adverse change analysis, disclosure issues, and damage issues. In the United States District Court for the Eastern District of Michigan Southern Division. (2004-2006)
- Expert witness for City of Houston (Epstein Becker Green Wickliff & Hall) regarding application of CenterPoint Energy and Texas Genco to determine "stranded costs" and other true-up balances (potential \$4 - \$5 billion rate case), before the Public Utility Commission of Texas; Many issues were involved, including valuation, fairness, and minority issues. PUC Docket No. 29526. (2004-2005)
- Expert witness for plaintiff (Ogletree, Deakins, Nash, Smoak & Stewart) in Jim R. Sapp, individually and as trustee of various trusts, versus counsel that represented his company in a purchase transaction; in connection with securitization and refinancing issues. In the Marion County Superior Court State of Indiana. (2004-2005)
- Expert witness for defendants (Briggs and Morgan) in Steven Rupp et al v. L. Daniel Thompson et al in connection with fairness opinion issues and certain other issues. Lyon County District Court for the District of Minnesota. (2004-2005)
- Consulting expert for defendant (Law offices of Gerald B. Lefcourt) in an alleged criminal securities conspiracy matter in United States v. Paul Stark. United States District Court Southern District of New York. (2004-2005)
- Consulting expert for defendant (Wilson, Elser, Moskowitz, Edelman & Dicker) in Ashton v. Valley Brook Farms v. J.H. Reid Recycling in connection with damage and other issues. Superior Court of New Jersey, Law Division: Hunterdon County. (2004-2005)

- Expert witness for defendant (Dechert) in *Cornell Capital Partners v. Eagle Broadband, Inc.* in connection with convertible debenture terms and certain other issues. United States District Court for the District of New Jersey. (2004-2005)
- Consulting expert for plaintiff (Futterman & Howard) in *Harry Berger et al v. Jasmine Ltd., et al* in connection with issues of due diligence and insolvency. United States District Court for the District of New Jersey, Camden Vicinage. (2004-2005)
- Expert witness for defendant (Jenkins & Gilchrist; Troutman Sanders) in *Highland Capital Management v. Leonard Schneider et al v. RBC Dominion Securities* in connection with terms and standards of a certain private transaction and the authority of an advisor. United States District Court Southern District of New York. (2004-2008)
- Expert witness for third-party defendant, Banc of America Securities, in *Bank of America et al v. J.P. Morgan (Chase) Securities et al* in connection with due diligence, disclosure, securitization (Commercial Financial Services, Inc.) and good faith issues (Helms Mulliss and Day Edwards). In the District Court of Tulsa County, State of Oklahoma. (2004-2005)
- Expert witness for plaintiff (Padova & Lisi) in *Joseph A. Robinson et al v. Berwind Financial Securities et al* in connection with engagement contract, best efforts, proper advice and other issues. In the Court of Common Pleas Philadelphia County. (2004-2006)
- Expert witness for defendant (Skadden Arps and Kirkpatrick & Lockhart) in *Baker et al v. SG Cowen et al* in connection with M&A due diligence issues, M&A advisory issues and certain research issues. United States District Court, District of Massachusetts. (2005)
- Consulting expert for plaintiff (Clyde & Co., and Nixon Peabody) in *Petrobras (Petroleo Brasileiro S.A.) v. El Paso Energy et al* in connection with contract modifications. The American Arbitration Association, The International Centre for Dispute Resolution, UNCITRAL Arbitration Rules. (2005)
- Expert witness for defendant (Law office of Joel H. Holt, St. Croix, Virgin Islands) in *Rural Telephone Finance Cooperative et al v. Jeffrey J. Prosser, Innovative Communication Corp., Virgin Islands Telephone Corp. et al* in connection with certain financing issues, certain fiduciary duty issues, and certain damage issues. In the District Court of the Virgin Islands Division of St. Thomas and St. John. (2005-2006)
- Expert witness for plaintiffs (Sonnenschein Nath & Rosenthal) in *Triton Partners et al v. William E. Simon & Sons et al* in connection with certain fee dispute issues. In The Superior Court of the State of Delaware In And For New Castle County. (2005)

- Expert witness for defendants (Turner Padgett Graham & Laney) in Sun One Price v. C. Burt Duren et al in connection with due diligence and financial viability issues. In the United States District Court for the Southern District of Florida. (2005)
- Expert witness for defendants (Kirkpatrick & Lockhart) in Re: Philip Services Corp. Securities Litigation in connection with damage issues. United States District Court Southern District of New York. (2005-2006)
- Expert witness for defendants (Foley & Lardner) in John J. Aquino, Trustee for First Knowledge Partners v. Amadeus Capital Corp. et al in connection with fee issues, fair value and solvency issues. United States Bankruptcy Court District of Massachusetts (Eastern Division). (2005-2006)
- Expert witness for Petitioner (McKee Nelson) in GlaxoSmithKline Holdings (Americas) Inc. & Subsidiaries v. Commissioner of Internal Revenue in connection with tax and M&A issues. United States Tax Court (Washington, D.C.). (2005-2006)
- Expert witness for plaintiffs (Wollmuth Meyer & Deutsch and Sayles/Werbner) in State of Arkansas Teacher Retirement System et al v. Merrill Lynch & Co., Inc. et al in connection with due diligence and disclosure issues, among other things, regarding the placement of limited partnership interests of LJM 2 Co. Investments, L.P., a special purpose entity of Enron. In the District Court of Dallas County, Texas; 193rd Judicial District. (2006)
- Expert witness for plaintiffs (Spencer & Associates) in Kevin Lamkin et al v. UBS Paine Webber, Inc. et al and Samuel GianCarlo et al v. UBS Financial Services, Inc. et al in connection with due diligence and disclosure issues, among other things, regarding the placement of certain Enron securities. In the United States District Court for the Southern District of Texas, Houston Division; Cause No. H-02-0851 and H-03-4359; (2006 - 2014)
- Expert witness for plaintiffs (Greer, Herz & Adams; Pepe & Hazard; Grant & Eisenhofer, and Cotchett, Pitre & McCarthy) in American National Insurance Company et al. v. Citigroup, JP Morgan Chase, Merrill Lynch, CSFB, and Deutsche Bank; In Re Enron Corp. Securities Litigation, Mark Newby et al (Consolidated); in connection with due diligence and disclosure issues and other matters. In the United States District Court for the Southern District of Texas, Houston Division. (2006 - 2008)
- Expert witness for defendants (Sullivan & Worcester) in Drulias et al. v. ADE Corp. et al.; in connection with fairness opinion issues, fees and merger procedure issues, and corporate governance issues. In the United States District Court District of Massachusetts. (2006)

- Consulting expert for defendants (law offices of Gerald L. Shargel) in connection with possible indictment of a CEO by the United States alleging securities fraud and insider trading (United States District Court Eastern District of New York); and, in addition, in the matter of United States v. Robert McAllister alleging securities fraud (United States District Court Southern District of New York.) (2006 - 2007)
- Expert witness for plaintiffs (Catanzarite Law Corporation) in Kaiser et al v. Roth Capital Partners et al; in connection with due diligence and disclosure issues. In the Superior Court of the State of California In and For the County of Orange, Central Justice Center. (2006 - 2007) Also, a separate arbitration proceeding. (2010)
- Expert witness for plaintiff (G.W. Merrick & Associates, LLC) in D.E. Frey Group, Inc. v. FAS Holdings, Inc.; in connection with valuation, disclosure and fairness issues. In the United States Bankruptcy Court for the District of Colorado. (2006 - 2007)
- Expert witness for plaintiff (Kasowitz, Benson, Torres & Friedman) in Murray Capital Management, Inc. v. Deutsche Bank Securities, Inc. et al in connection with due diligence and disclosure issues regarding the placement of certain Exide Technologies securities. United States District Court Southern District of New York. (2006 - 2007)
- Consulting expert for plaintiff and law firm of Walter & Haverfield (Cleveland) regarding the review and analysis of certain client trusts. (2007 - 2009)
- Expert witness for plaintiff (Kasowitz, Benson, Torres & Friedman; Kelley Drye & Warren; and Goulston & Storrs) In re: Bank of New England Corporation, Debtor in connection with issue of payments due senior creditors v. junior creditors. In the United States Bankruptcy Court for the District of Massachusetts Eastern Division. (2007 - 2008)
- Expert witness for plaintiff (Smith, Chapman & Campbell; and Julander, Brown & Bollard) in Decision Warehouse Consultoria E Importação LTDA (Brazil) vs. Business Objects Americas et al in connection with issues of valuation, due diligence and breach of contract. Superior Court of the State of California County of Santa Clara. (2007)
- Expert witness for plaintiffs (law firms of Chimicles & Tikellis; Green Welling; The Rosen Law Firm; Catanzarite Law Corp., Gold Bennett Cera & Sidener; Abraham Fruchter & Twersky; Wolf Haldenstein Adler Freeman & Herz; Labaton Sucharow & Rudoff; and Glancy Binkow & Goldberg): In re Textainer Financial Services Corporation et al; Class Action; in connection with fiduciary issues and issues of fairness, disclosure, and valuation. In the Superior Court of California, San Francisco County. (2007 - 2009)

- Expert witness for defendant (Roemer Harnik & Nethery) in The Fansler Foundation vs. American Realty Investors, Inc. et al in connection with fairness and disclosure issues, including valuation and preferred dividend issues. United States District Court Eastern District of California Fresno Division. (2007)
- Expert witness for Commissioner of Internal Revenue, as Respondent, v. Santa Fe Pacific Gold Company and its successor in interest, Newmont USA Limited, as Petitioner, in connection with M&A process issues, hostile vs. non-hostile transactions, termination fee and certain other issues. United States Tax Court. (2007)
- Expert witness for plaintiff (Catanzarite Law Corporation and The Rosen Law Firm) in Mike Alexandros et al vs. Kor Electronics, Inc. as derivative defendant and vs. New Enterprise Associates IV, L.P. as direct defendant in connection with fairness, disclosure, valuation and fiduciary issues. In the Superior Court of California for the County of Orange, Central Justice Center; Case No. 06-CC-07881. (2007 - 2010)
- Expert witness for defendant and counter-claim plaintiff (Mintz Levin, Cozen O'Connor and Fox Rothschild) in Gemini Investors v. Ches-Mont Disposal in connection with duty of care issues, financing issues, damage issues and fee issues. In the United States District Court for the District of Massachusetts) (2007 – 2009)
- Expert witness for defendant (Stradling Yocca Carlson & Rauth) in Candlewood Partners, LLC v. Koosharem Corp. et al in connection with private placement financing issues, duty of care issues, and fee dispute issues. In the United States District Court, Central District of California Western Division (2008)
- Expert witness for plaintiff The Mafco Litigation Trust per the Marvel bankruptcy (Friedman Kaplan Seiler & Adelman) versus Ronald O. Perelman et al in connection with holding company financing issues and the importance of restrictive covenants on operating company in its debt financings and overall financing flexibility; also fiduciary issues and the issue of damages. United States District Court for the District of Delaware. (2002-2008). This case was decided in favor of the defendant at the District Court level and was reversed by the Third Circuit Court of Appeals based almost solely on the expert report of Purcell, quoted in the Opinion. A major settlement followed.
- Expert witness for defendant (Cleary Gottlieb and Cadwalader Wickersham & Taft) in Calpine Corporation vs. Rosetta Resources Inc. in connection with solvency, financial condition, and valuation issues. United States Bankruptcy Court, Southern District of New York. (2007 - 2008)

- Expert witness for plaintiff (Sonnenschein; and Covington & Burling) in an American Arbitration Association Case (California) in connection with due diligence issues in an acquisition, contract issues, and asbestos claim issues; Confidential arbitration; American Arbitration Assoc. Case No. 74-489-Y-01220-07-JRJ. (2008-2010)
- Expert witness for plaintiff (Catanzarite Law Corporation and The Rosen Law Firm) in Meruelo Capital Partners 2, LLC vs. Dijji Corp. et al in connection with disclosure, due diligence, and damage issues. In the Superior Court of the State of California In the County of Los Angeles (2008-2009)
- Consulting expert for defendant (law offices of Gerald L. Shargel) in alleged securities fraud in United States v. Joseph Lando et al. In the United States District Court Eastern District of New York. (2008)
- Expert witness for plaintiffs (Donovan & Associates, Cahill & Associates, and Sills Cummis & Gross) in CC Investors III, L.P. et al v. Alfred C. Eckert III et al in connection with certain best interests duties and certain damage issues to limited partners in investment funds. Superior Court of New Jersey, Law Division: Morris County. (2004-2008)
- Expert witness for defendant (Frost Brown Todd) in Friedman, Billings, Ramsey & Co., Inc. vs. Energy Coal Resources, Inc. in connection with financing and registration issues. In the Superior Court of the State of Delaware In and For New Castle County (2008)
- Expert witness for defendant (Thorp Reed & Armstrong) in Etkin & Company, Inc. vs. Winner Steel, Inc. in connection with retention letter contract and fee issues. American Arbitration Association, Pittsburg (2008-2009)
- Expert witness for defendant (Katsky Korins and Sonnenschein) in Coburn Group, LLC vs. Whitecap Advisors LLC in connection with third party marketing fee issues, contract issues, and damage issues. In the United States District Court Northern District of Illinois Eastern Division; Case No. 07CV2448; (2008-2010)
- Expert witness for defendant (Rubinstein & Corozzo) in alleged securities fraud in United States v. Andrew Caccioppoli. In the United States District Court Eastern District of New York. (2008-2010)
- Expert witness for plaintiff (Winget, Spadafora & Schwarzberg) in Gordon Levey vs. Brownstone Investment Group, LLC at al in connection with valuation and other issues. FINRA arbitration, NYC (2009).
- Expert witness for defendant (Law Offices of Herbert Beigel & Associates) in 1989 LLC v. Icahn et al in connection with damage issues, valuation issues, market effect issues, and certain other issues. In the Supreme Court of the State of New York, County of New York; Index No. 6004 24/08; (2009-2017)

- Consulting expert for defendant (Jones Day and Boies Schiller) in Reed Elsevier Inc. et al v. Henry E. Asher et al in connection with damage issues and counter-claim issues. In the Circuit Court of the Fifteenth Judicial Circuit, In And For Palm Beach County, Florida. (2009)
- Consulting expert for plaintiff (Lindabury, McCormick, Estrabrook & Cooper) in Roughton v. Pouschine in connection with disclosure and damage issues. United States District Court for the District of New Jersey. (2009)
- Expert witness for defendant (Jacob, Medinger & Finnegan) in Oppenheimer & Co., Inc. v. Metal Management, Inc. in connection with fee issues, disclosure issues and M&A issues. United States District Court Southern District of New York; Index No. 08-CIV-3697 (LTS)(FM); (2009-2010)
- Consulting expert for plaintiff (Law offices of A. Richard Golub) in regard to certain damage issues. (2009-2010)
- Expert witness for plaintiff (The Rosen Law Firm) in Apollo Capital Fund, LLC et al v. Roth Capital Partners et al in connection with disclosure and due diligence issues. Superior Court for the State of California Los Angeles County. (2009-2011)
- Consulting expert for defendant (Murchison & Cumming) in Convergence Ethanol, Inc. v. Daniel Moscaritolo in connection with proposed venture capital financing issues and damage issues. United States District Court for the Central District of California, Western Division. (2009)
- Expert witness for plaintiff (Lindabury, McCormick, Estrabrook & Cooper) In the matter of Estate of Herman J. Koehler, III, Deceased, Sharon G. Koehler, Plaintiff v. Karovic & Rodriguez, Defendants in connection with fiduciary and damage issues. Superior Court of New Jersey Chancery Division – Probate Part Morris County; Docket No. MRS-P-1894-96 and MRS-L-3264-03; (2009-2010)
- Expert witness for defendant (Curtis Mallet) in Charles Severs vs. CRT Capital Group in connection with certain compensation issues. FINRA arbitration, NYC; FINRA Case No 09-03923; (2010)
- Expert witness for plaintiff (The Rosen Law Firm) in Donna Press et al v. Delstaff LLC, Koosharem Corp. et al in connection with fiduciary issues, fairness issues and valuation issues. Superior Court of the State of California County of Contra Costa. (2009-2010)

- Expert witness for plaintiff (Lindabury, McCormick, Estrabrook & Cooper) in Robert Nissen and Arthur Blumenthal v. Theodor Rozsa and TR Strategic Group in connection with M&A issues and fee issues. United States District Court for the District of New Jersey; Civil Action No. 08-5563 (JLL); (2010-2012)
- Consulting expert for defendant in criminal trial in connection with various securities issues. Superior Court of the State of California. (2010-2012)
- Expert witness for plaintiff (Kellogg, Huber, Hansen, Todd, Evans & Figel) in Thomas H. Lee Equity Fund V, L.P. et al v. Mayer Brown et al in connection with M&A issues and due diligence issues. United States District Court Southern District of New York; Case No. 07 CIV. 6767 (GEL); (2010-2011)
- Expert witness for plaintiff (Jenner & Block) in WRS Holding Company v. Jonathon Markoff, Edgewater Growth Capital Partners, L.P. et al in connection with MAE/MAC issues in M&A Purchase Agreement, disclosure issues, and reps and warranties issues. In Circuit Court of Cook County, Illinois County Department, Law Division; Case No. 2008L007973; (2010 - 2011)
- Expert witness for plaintiff (U.S. Department of Justice) in United States of American v. Wachovia Bank, N.A. as Personal Representative of the Estate of Ralph W. Hughes in connection with various financing and solvency issues. United States District Court for the Middle District of Florida, Tampa Division; Civil No 8: 09-CV-01443-EAK-AEP; (2011-2013)
- Expert witness for plaintiff (Reed Smith) in Chrysalis Ventures, III, L.P. et al v. Mobile Armor, Inc. et al in connection with recapitalization financing issues, entire fairness issues, and damage issues. Court of Chancery of the State of Delaware; Arbitration, in fact first filed arbitration in Court of Chancery under new rules; Arbitration No. 001-A-2011-VCLASTER; (2011)
- Consulting expert for plaintiff (Robins, Kaplan, Miller & Ciresi) in DeMoulas Profit Sharing Plan & Trust DTD 3/27/63 et al v. Goldman, Sachs & Co. in connection with due diligence and disclosure issues regarding securities underwritten for Fannie Mae. FINRA arbitration. (2011-2013)
- Expert witness for defendant (Curtis Mallet) in Charles Baltic vs. CRT Capital Group in connection with certain compensation issues. FINRA arbitration, NYC; FINRA Case No. 10-00221; (2011-2012)

- Expert witness for plaintiff (Robins, Kaplan, Miller & Ciresi) in Liberty Mutual Insurance Company et al vs. Goldman, Sachs & Co. in connection with due diligence and disclosure issues regarding securities underwritten for Fannie Mae. United States District Court Southern District of New York; Case No. 09-MD-02013-PAC and Case No. 10-CV-09184-PAC; (2011-2013)
- Expert witness for plaintiff (Levin & Associates and Thomas C. Wagner, LLC) In Jaimini H. Mehta vs. Goldman, Sachs & Co. in connection with disclosure, investment, and fiduciary issues. FINRA arbitration, Miami; FINRA Case No. 11-03149; (2011-2013)
- Expert witness for defendant (Cleary Gottlieb) in Bryanston Group, Inc. et al vs. Empire Resorts, Inc. in connection with certain financial issues and contract issues. Supreme Court of the State of New York, County of New York; Index No. 650881/2010; (2011-2013)
- Expert Witness for plaintiff (Buckley Sandler) in In Re IndyMac Bancorp, Inc. in connection with officer and director issues of the duties of care, loyalty, and good faith and for corporate waste, financial planning issues and other matters on behalf of the Bankruptcy Trustee. United States Bankruptcy Court Central District of California Los Angeles Division; Case No. 2-08-BK-21752; (2011-2012)
- Expert Witness for plaintiff (The Rosen Law Firm) in Mike McGee et al vs. China Electric Motor, Inc., Westpark Capital, Inc., Roth Capital Partners et al in connection with due diligence and disclosure issues. United States District Court, Central District of California Western Division, Los Angeles; CV-11-2794R(AGRX); (2011-2013)
- Expert Witness for plaintiff (The Rosen Law Firm) in Dan Katz et al vs. China Century Dragon Media, Inc., Westpark Capital, Inc., Joseph Gunnar & Co. LLC, I-Bankers Securities, Inc., et al in connection with due diligence and disclosure issues. United State District Court, Central District of California Western Division, Los Angeles; No. 11-CV-2769 (JAK) (SSX); (2011-2013)
- Expert Witness for plaintiff (Glancy Binkow & Goldberg, The Rosen Law Firm, and Pomerantz Haudek Grossman & Gross) in Salomon Querub et al vs. Puda Coal, Inc., Macquarie Capital (USA), Brean Murray, Carret & Co., Newbridge Securities et al in connection with due diligence and disclosure issues. United States District Court, Southern District of New York; (2012-2014)
- Expert Witness for plaintiff (The Rosen Law Firm) in Richard Yee et al vs. NIVS Intellimedia Technology Group, Inc., Westpark Capital, Inc. et al in connection with due diligence and disclosure issues. United States District Court, Central District of California; Case No. 11-CV-08472DMG-AJW; (2012-2013)

- Expert witness for defendant (Morris, Manning & Martin) in Scientific Consulting v. Serious Energy in connection with venture capital financing and valuation issues. In the Superior Court of Cobb County, State of Georgia (2012)
- Expert witness for plaintiff (Klafter Olsen & Lesser; Zwerling, Schachter & Zwerling; and Rosenthal Monhait & Goddess) in In Re IMH Secured Loan Fund Unitholders Litigation in connection with valuation and fairness issues. In the Court of Chancery of the State of Delaware; Consolidated Civil Action No. 5516-CS; (2012-2013)
- Expert witness for plaintiff (Cleary Gottlieb) in Player v. Hockey Club in connection with contract and valuation issues in regard to a deferred compensation payment. National Hockey League Players Association Confidential Arbitration Proceeding (2012)
- Consulting expert for plaintiff (Klafter Olsen & Lesser; and Rosenthal Monhait & Goddess) in Craig Smith et al v. Living Independently Group, Inc, General Electric Company et al in connection with fiduciary issues and valuation issues. In the Court of Chancery of the State of Delaware (2012-2013)
- Expert witness for plaintiff (Reynolds APC and Solomon Ward Seidenwurm & Smith) in T&S Enterprises v. Sumitomo Corporation of America, Sumitomo Heavy Industries, Ltd et al in connection with retention issues, fee issues and/or quantum meruit issues. United States District Court Southern District of California; Case No. 3:11-CV01318-BEN-MDD; (2012)
- Expert witness for defendant (Reilly Pozner) in Jefferies & Company v. Ascent Solar Technologies, Inc in connection with retention issues and fee issues. New York State Supreme Court; Index No. 652862/2011; (2012-2013)
- Expert witness for plaintiff (The Rosen Law Firm) in Vanleeuwen et al vs. Keyunan Petrochemicals, Inc. et al in connection with disclosure issues. United States District Court Central District of California; No: CV-11-09495-PSG (JCGX); (2012-2013)
- Expert witness for plaintiff (Torkin Manes) in Karmen Equities Limited vs. Globalive Communications Corp. et al in connection with fee dispute. Superior Court of Justice, Ontario, Canada; Court File No. CV-09-382551; (2012-2014)
- Expert witness for plaintiff (Rosenthal, Monhait and Goddess) in Gordian Group, LLC vs. North Atlantic Holding Company, Inc. et al in connection with retention issues, fee issues, and valuation issues. In the Superior Court of the State of Delaware In and For New Castle County; C.A. No. 12C-06-276(JRJ)-CCLD; (2012-2013)

- Expert witness for plaintiff (Robins, Kaplan, Miller & Ciresi) in Liberty Mutual Insurance Company et al v. Goldman, Sachs & Co. in connection with due diligence and disclosure issues regarding securities underwritten for Freddie Mac. United States District Court Southern District of New York; Case No. 09-MD-02072-MGC-ECF case; also 11-CV-05484-MGC; (2013-2015)
- Expert witness for plaintiff (The Rosen Law Firm) in Ming Yang et al vs. Tibet Pharmaceuticals, Inc. et al in connection with due diligence issues. United States District Court of the Virgin Islands Division of St. Croix; Case No. 12-CV-0054-WAL-GWC; (2013)
- Consulting expert for defendants (Law offices of Gerald L. Shargel) in an alleged criminal securities fraud matter in United States vs. David Levy et al; United States District Court Southern District of New York (2013)
- Consulting expert for plaintiff (Canadian law firm) in contemplated litigation vs. Chinese company and underwriter in connection with due diligence and disclosure issues; Ontario Superior Court of Justice (2013)
- Expert witness for defendants (Barnes & Thornburg) in an alleged criminal bank fraud matter in United States vs. Edward J. Woodard, Stephen G. Fields et al; United States District Court for the Eastern District of Virginia Norfolk Division; Case No. 2:12 CR-105-RAJ-DEM; (2013)
- Expert witness for plaintiff (Coti & Sugrue) in 220 Laundry LLC and Eliot Spitzer vs. B&M Linen, Miron Markus and Boris Markus in connection with breach of contract damage issues. United States Bankruptcy Court Southern District of New York; Case No. 12-11560(ALG), Adv. Pro No. 12-1885-ALG; (2013)
- Expert witness for defendant (Olshan Frome Wolosky) in Vector Capital Corporation vs. Ness Technologies, Inc. in connection with breach of contract M&A issues. United States District Court Southern District of New York; 11 Civ. 6259(PKC); (2013)
- Expert witness for plaintiff (J.T. Riker Co., L.P.A.) in Great Water Capital Partners vs. Down-Lite International, Inc. et al in connection with alleged fraud in the inducement and fee dispute. Court of Common Pleas Hamilton County, Ohio; Case No. A1300424; (2014-2016)
- Expert witness for defendant taxpayer (The Law Offices of Michael J. Desmond) in IRS Commissioner v. Michael Tricarichi in connection with M&A due diligence issues. United States Tax Court, Washington, DC; Docket No. 23630-12; (2014)

- Expert witness for plaintiff (Peters Berger Koshel & Goldberg and Law Office of Randolph T. Lovallo) in M.M. Dillon & Co. Group, LLC f/k/a IB Separation LLC d/b/a CRT Investment Banking LLC v. Ambre Energy Ltd et al in connection with a fee dispute. Supreme Court of the State of New York County of Kings; Index No. 13241/2011; (2014)
- Expert witness for plaintiff (Patterson Belknap Webb & Tyler) in Ambac Assurance Corporation et al v. Countrywide Home Loans, Inc., Countrywide Securities Corp., Countrywide Financial Corp. and Bank of America in connection with various M&A issues. Supreme Court of the State of New York, New York County; Index No. 651612/2010; (2014-2016)
- Expert witness for defendant (Johnson Winter & Slattery, Australia) in Brosnan et al v. Katke, Metagenics Australia Pty Ltd., Metagenics, Inc. et al in connection with various financing and M&A issues. In The Federal Court of Australia, Queensland District, General Division; Case No. QUD 384-2012; (2014)
- Expert Witness for plaintiffs (The Rosen Law Firm and Lifshitz & Miller) in Berkowitz and Porretti et al v. Sino Gas International Holdings, Inc. et al in connection with process undertaken by Special Committee of Board of Directors and certain M&A issues. In The Third Judicial District Court, In And For Salt Lake County, State of Utah; Case No. 140902517 and 140902654; (2014)
- Expert Witness for plaintiff (Benesch, Friedlander Coplan & Aronoff) in Gulfco Holding Corp. vs. Prospect Capital Corporation et al in connection with lender liability and certain other issues. In the District Court of Jefferson County, Texas, 60th Judicial District; Cause No. B195691; (2014-2015)
- Expert witness for defendant taxpayer (McGuireWoods) in United States of America v. B&D Video, Inc. et al in connection with M&A due diligence and certain other issues. United States District Court for the Eastern District of Virginia, Richmond Division; Civil Action No. 3:13-CV-724. (2014)
- Expert witness for plaintiff (Law offices of Herbert Beigel) in CVR Energy, Inc. (controlled by Carl Icahn and affiliated funds) vs. Wachtell Lipton Rosen & Katz et al in connection with M&A engagement agreement issues and certain other issues. In the United States District Court for the Southern District of New York; C.A. No. 14 CV 06566 (RJS); (2014-2017)
- Expert witness for Class Action plaintiffs (Glancy Prongay & Murray, The Rosen Law Firm, Pomerantz, Kaplan Fox & Kilsheimer, and Kirby McInerney) in In Re: Puda Coal Securities Inc. et al Litigation in connection with due diligence and disclosure issues. In the United States District Court for the Southern District of New York; Case No. 1:11: CV-2598 (DLC); (2015-2016)

- Expert valuation opinion for IRS purposes for a shareholder placing his shares of a privately-owned company into a Trust (Fein, Such, Kahn & Shepard) (2015)
- Expert witness for plaintiff (Seiller Waterman) in Christopher Carmicle v. BJI Holdings, LLC, Brown Jordan International, Inc. et al in connection with M&A process issues, fiduciary issues, and certain other issues. In the United States District Court for the Southern District of Florida; Case No. 14-CV-61415-RLR (2015)
- Expert witness for defendant (Coppersmith Brockelman) in Armorworks Enterprises v. The Cavanagh Law Firm et al in connection with certain M&A issues. In the Superior Court of Arizona, Maricopa County; Case No. CV 2008-014160 and 014305, Consolidated (2015-2016)
- Expert witness for plaintiffs (Bryan Cave and McDermott Will & Emery) in Indian River County, Florida et al vs. Peter M. Rogoff et al and Martin County, Florida et al vs. US Department of Transportation in connection with certain financial planning and financing issues. In the United States District Court for the District of Columbia; Case Nos. 1:150-cv-00460 (CRC) and 1:150-cv-00632 (CRC) (2016-2017)
- Consulting expert for plaintiff (Kasowitz, Benson, Torres & Friedman) in U.S. Bank National Association, as Trustee for Harborview Mortgage Loan Trust, Series 2005-10 v. Countrywide Home Loans, Inc. (d/b/a Bank of America Home Loans), Bank of America Corporation et al in connection with various M&A issues. Supreme Court of the State of New York, County of New York; Index No. 652388/2011; (2016-2017)
- Consulting expert for defendant (Clayman & Rosenberg) in alleged securities fraud in United States v. Talman Harris. In the United States District Court for the Northern District of Ohio Eastern Division; Case No. 1:15CR335; (2016)
- Expert witness for plaintiff (SEC) in Securities and Exchange Commission vs. Stiefel Laboratories, Inc. and Charles W. Stiefel in connection with valuation issues, M&A issues, and disclosure issues. United States District Court Southern District of Florida; Case No. 11-CV-24438-WJZ; (2012-2017)
- Expert witness for plaintiff (Hogan Lovells) in Plummer et al v. Scharg et al in connection with various M&A issues. In The Circuit Court of the 17th Judicial Circuit, In and For Broward County, Florida; Case No.: CACE 15-001127 (2016-2017)
- Expert witness for defendant (Hogan Lovells) in LaDove, Inc. v. Carolyn Plummer, It's A "10", Inc. et al and It's A "10", Inc, Counterclaim-Plaintiff v. LaDove, Inc. in connection with various fiduciary issues and damage issues. In The Circuit Court of the 11th Judicial Circuit, In and For Miami-Dade County, Florida; Case No.: 2015-011239 CA-40 (2016-2017)

- Expert witness for plaintiff (Robbins Geller Rudman & Dowd) in Beaver County Employees Retirement Fund et al v. Cyan, Inc. et al in connection with due diligence issues. In the Superior Court of the State of California, County of San Francisco; Lead Case No.: CGC-14-538355 Class Action (2016-2017)
- Expert witness for defendant (Foley & Lardner) in Saybrook Tax Exempt Investors, LLC et al v. Lac du Flambeau Band of Lake Superior Chippewa Indians et al, including Stifel Nicolaus & Co., Inc. and the law firm, Godfrey & Kahn, in connection with conflict of interest issues, disclosure issues and certain financing issues. State of Wisconsin, Circuit Court Civil Division, Waukesha County; Case No. 12CV00187 (2016-2017)
- Expert witness for plaintiff (Pomerantz; Glancy Prongay & Murray; and The Rosen Law Firm) in Keith Thomas, Oklahoma Police Pension & Retirement System et al v. Avenue Capital Management II, L.P. in connection with control issues, due diligence issues and insider trading issues. United States District Court Northern District of California; Class Action, Case No. 3:14-cv-01160-JST (2016-2017)
- Expert witness for plaintiff (Shiner Law Group) in Karl Makovsky, as Personal Representative of the Estate of Jean Irene Makovsky, and as Agent for Keith Makovsky et al as Beneficiaries v. Bank of America, N.A. in connection with lost or misplaced certificate of deposit. In the Circuit Court of the 15th Judicial Circuit, In and For Palm Beach County, Florida; Case No: 2013 CA 018966 (2017)
- Expert witness for plaintiff (Scott & Scott, Zwick Law Firm, and Glancy Prongay & Murray) in Benjamin Gross et al v. GFI Group, Inc., Colin Heffron, and Michael Gooch in connection with material misstatement issues and M&A process issues. United States District Court for the Southern District of New York; Case No. 1:14-cv-09438-WHP (2017)
- Expert witness for defendants and counterclaim plaintiffs (Duane Morris and Blank Rome) in Rice Drilling B LLC v. International Assets Advisory LLC, HarborLight Capital Group, LLC, and Dean G. Tanella in connection with various fee dispute issues. In the Court of Common Pleas of Washington County, Pennsylvania, Civil Division; Case No. 2013-4153 (2017)
- Expert witness for plaintiffs (Yetter Coleman and Halling & Cayo) in Stark Master Fund Ltd et al v. Credit Suisse Securities (USA) LLC in regard to M&A financing issues, commitment letter issues, and disclosure issues in connection with the planned acquisition of Huntsman Corp. by Hexion-Apollo. United States District Court For the Eastern District of Wisconsin; Case No. 14-CV-00689 (RTR) (2017)

IV) Courts Accepting as Expert

- Mr. Purcell has testified in various courts (for both plaintiffs and defendants) regarding a wide range of investment banking and capital markets issues. He has been accepted as an expert witness for the purpose of offering trial testimony in the following courts:
 - the United States District Court for the Southern District of New York;
 - the United States District Court for the Eastern District of New York;
 - the United States Bankruptcy Court for the Southern District of New York;
 - the United States Bankruptcy Court for the District of Massachusetts (Eastern Division);
 - the United States Bankruptcy Court for the District of Colorado;
 - the United States District Court for the Eastern District of Virginia (Norfolk Division);
 - the United States Tax Court (both Atlanta and Washington, DC);
 - the Court of Chancery of the State of Delaware;
 - the Supreme Court of the State of New York, County of New York;
 - the Superior Court of New Jersey Law Division, Morris County;
 - the Circuit Court of the 17th Judicial Circuit in and for Broward County, Florida;
 - the Circuit Court of the 11th Judicial Circuit Miami-Dade County, Florida;
 - the Superior Court of the State of California, in both Los Angeles and Orange County;
 - the Cuyahoga County Court of Common Pleas, Cleveland, Ohio; and
 - the Circuit Court of Pulaski County, Arkansas.

- Mr. Purcell has also testified at the Federal Court of Claims (Washington, DC) and has appeared before a number of mediation and arbitration panels, including FINRA and the National Hockey League Players Association. In addition, he has testified as an expert before various regulatory agencies, including on behalf of the U.S. Securities and Exchange Commission (the “SEC”), the U.S. Department of Justice, and the Internal Revenue Service.

V) Corporate Executive Positions

- From October 1993 through February 1995, served as President and CEO of Gulf USA Corporation, as it went through a reorganization process, and as a Director of Gulf Resources Pacific in New Zealand, a 90% owned subsidiary and one of the largest commercial real estate companies in New Zealand.
- Vice Chairman of the Board, and then Director and financial advisor for Business Talk Radio Inc., name change to Blue Star Media (2001 – October 2009)
- Directorships: Gulf USA, Gulf New Zealand, AmBase Corp, AMDG Biotech, Business Talk Radio, Independent Franchise Dispute Committee of Egglund’s Best, Dillon Read & Co. Inc., and Seale & Associates

VI) Lawyers/Law Firms That William H. Purcell Has Worked With

New York City

- 1) Bryan Cave, NYC (Philip Karmel, J. Kevin Healy)
- 2) Cadwalader, Wickersham & Taft, NYC (Dennis Block, Jonathan Polkes, Keith Miller, Martin Seidel, John Bae, Peter Friedman)
- 3) Clayman & Rosenberg, NYC (Denis Kelleher, Ramsey Hinkle)
- 4) Cleary, Gottlieb, Steen & Hamilton, NYC (Howard Zelbo, Bob Greig, Boaz Morag, Tom Maloney, Jeff Rosenthal)
- 5) Curtis, Mallet-Prevost, Colt & Mosle, NYC (Jacques Semmelman; Nancy Delaney; Myles Bartley)
- 6) Davis Polk & Wardwell, NYC and DC (M. Carr Ferguson, John Corry, Laura Barzilai, tax NYC; Dennis Glazer, NYC, & Tom Haroldson, DC; Larry Portnoy, Helen Harris, and Chris Garcia, NYC; Amy Starr, NYC)
- 7) Fieldman Hay & Ullman, NYC (Anthony Ullman)

- 8) Friedman Kaplan Seiler & Adelman, NYC (Ed Friedman, Andy Goldwater, Dan Rapport)
- 9) Friedman, Wang & Bleiberg, NYC (Peter Wang)
- 10) Jacob, Medinger & Finnegan (Keelin Kavanagh, Wendy Michaels)
- 11) Jenkins & Gilchrist Parker Chapin, NYC (Al Stein, Katherine Ash)
- 12) Kasowitz, Benson, Torres & Friedman, NYC (Chris Johnson, David Friedman, Howard Schub, Dan Zinman, Jim Stricker, Tom Kelly)
- 13) Katsky Korins, NYC (David Katsky, Adrienne Koch)
- 14) Kelley Drye & Warren (Bill Escobar, Sarah Reid, Alison MacGregor)
- 15) Kirby McInerney & Squire (Kirby McInerney), NYC (Jeffrey Squire, Ira Press, Dan Hume)
- 16) K&L Gates (Kirkpatrick & Lockhart), NYC (Gerry Novack, Dave Versfelt, Mike Gerard)
- 17) Lankler Siffert & Wohl, NYC (Frank Wohl, Laura Stasior)
- 18) Law offices of Ronald P. Mysliwiec, and of David J. Aronstam, NYC
- 19) Law offices of Gerald L. Shargel, NYC (Gerry Shargel and Henry Mazurek)
- 20) Law Offices of A. Richard Golub, NYC (Richard Golub)
- 21) Law offices of Gerald B. Lefcourt, NYC (Gerry Lefcourt and Sheryl Reich)
- 22) Law offices of Laura Brevetti, NYC
- 23) Miller & Wrubel, NYC (Joel Miller)
- 24) Nixon Peabody, NYC (Chris Papperalla; now at Hughes Hubbard)
- 25) Olshan Frome Wolosky (Tom Fleming, Renee Zaytsev)
- 26) Patterson Belknap Webb & Tyler, NYC (David Dykhouse, Josh Kipness, Catherine Geddes)
- 27) Peters Berger Koshel & Goldberg, Brooklyn (Richard Goldberg)

- 28) Pomerantz, NYC and Chicago (Joshua Silverman, Jeremy Lieberman, Leigh Smollar)
- 29) Pryor, Cashman, Sherman & Flynn, NYC (Peter Wolfson, Art Ruegger, Steve Rabinowitz)
- 30) Reed Smith, NYC and Delaware (Larry Reina, Brian Rostocki, Elizabeth Fenton)
- 31) Rosen (The) Law Firm, NYC (Larry Rosen)
- 32) Rubinstein & Corozzo, NYC (Joe Corozzo)
- 33) Satterlee Stephens Burke & Burke, NYC (Bob Hubbard)
- 34) Schulte Roth & Zabel, NYC (Alan Glickman, Marc Elovitz, Steven Perlstein)
- 35) Scott & Scott, NYC (Joseph Guglielmo)
- 36) Sercarz & Riopelle, NYC (Maurice Sercarz)
- 37) Shearman & Sterling, NYC (Ken Kramer, Simon Malko)
- 38) Skadden, Arps, Slate, Meagher & Flom, NYC (Edward Yodowitz, Jerome Hirsch and Steven Kolleeny; Kayalyn Marafioti; Connie Huttner and Ken Plevan; Christopher Malloy, Thomas Schwarz and Kelly Park; Dana Freyer and Jeremy Berman; George Zimmerman and Jonathan Frank)
- 39) Sonnenschein Nath & Rosenthal, NYC, Washington D.C., Chicago and San Francisco (Dan Barnowski, Peter Wolfson, Tiffany Lacker, Michael Hultquist, Lex Brainerd)
- 40) Troutman Sanders, NYC (Al Stein, Katherine Ash)
- 41) Weil, Gotshal & Manges, NYC (Miranda Schiller, Johnson NG)
- 42) Willkie Farr & Gallagher, NYC and Washington D.C. (Rich Bernstein, Frank Scaduto)
- 43) Winget, Spadafora & Schwartzberg, NYC (Michael Schwartzberg, Seven Mellen)
- 44) Wollmuth Meyer & Deutsch, NYC (David Wollmuth, Vince Chang, Richard Vuernick)

- 45) Zwerling, Schachter & Zwerling, NYC (Hillary Sobel)
- 46) Jack Zwick, NYC

Washington, DC

- 47) Arnold & Porter, Washington, DC (Mel Garbow, Ed Sisson)
- 48) Buckley Sandler, Washington, DC (Ben Saul, Adam Miller)
- 49) Bassman Mitchell & Alfano, Washington, DC (Al Alfano)
- 50) Barnes & Thornburg, Washington, DC (Sol Wisenberg)
- 51) Burnham and Gorokhov, Washington, DC (Eugene Gorokhov)
- 52) Cooper, Carvin & Rosenthal; Cooper & Kirk, Washington, DC (Chuck Cooper, Mike Kirk, Hamish Hume)
- 53) Gibson, Dunn & Crutcher, Washington, DC (John Millian, Paul Blankenstein)
- 54) Kellogg, Huber, Hansen, Todd, Evans & Figel, Washington, DC (Jim Webster, Kevin Huff)
- 55) Latham & Watkins, Washington, DC (Michele Rose, Curtis Lu, Mary Britton)
- 56) Manatt, Phelps & Phillips, Washington, DC (Abbe Lowell, Steve Reich, Julie Campbell, Barrie Berman)
- 57) McDermott Will & Emery, Washington, DC (Stephen Ryan, Sam Neel)
- 58) McKee Nelson LLP., Washington, D.C. (Sanford Stark)
- 59) Powell Goldstein Frazer & Murphy, Washington, DC (Bill Crenshaw)
- 60) Scribner, Hall & Thompson, Washington, DC (Peter Winslow, Greg Oyler)
- 61) Law offices of Geoffrey Gitner, Washington, DC
- 62) U.S. Department of Justice, Tax Division, Washington, DC (John Bilheimer, Michelle Abrams Levin, Michael May)

- 63) United States Securities and Exchange Commission, Washington, DC (Boston Office, David Marder; and Miami Office, Chris Martin and Jim Carlson)
- 64) Internal Revenue Service, Washington, DC (New York City office, Curt Rubin and Michael Wilder)

Boston

- 65) Foley & Lardner, Boston (Michael J. Tuteur)
- 66) Goulston & Storrs, Boston (Doug Rosner)
- 67) McCarter & English, Boston (Bill Zucker)
- 68) Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, Boston (Peter Biagetti, Steve Ganis)
- 69) Robins, Kaplan, Miller & Ciresi, Boston and Minneapolis (David Marder, Chris Sullivan, Thomas Hatch, Jim Safley)
- 70) Silverglate & Good, Boston (Harvey Silverglate)
- 71) Sullivan & Worcester, Boston (Paul Summit, Barry Pollack)
- 72) Prof. Laurence H. Tribe, Harvard Law School, Boston

Chicago

- 73) Barnes & Thornburg, Chicago, Illinois (Trace Schmeltz, Chicago; Sol Wisenberg, Washington, DC; and Meredith Rieger, Indianapolis)
- 74) Futterman & Howard, Chicago, Illinois (Ron Futterman, Michael Behn)
- 75) Jenner & Block, Chicago, Illinois (Ross Bricker, David Bradford, John Ward, Dan Winters, Tom McCarthy)
- 76) Pomerantz, Chicago, Illinois (Joshua Silverman)

White Plains, NY Area

- 77) Bader & Bader, White Plains, NY (I. Walton Bader)
- 78) Collier, Halpern, Newberg, Nolletti & Bock, White Plains, NY (Phil Halpern, Scott Salant)
- 79) Klafter Olsen & Lesser, Rye Brook, NY (Jeff Klafter)
- 80) Lifshitz & Miller, Garden City, NY (Josh Lifshitz)

- 81) Lowey Dannenberg Bemporad & Selinger, White Plains, NY (Steve Lowey, Tom Skelton, William Ban)

New Jersey

- 82) Dechert, Princeton, NJ (David Kotler); also Dechert, Palo Alto, CA (Bryan Sinclair)
- 83) Donovan & Associates, Holmdel, NJ (now W.J. Cahill & Associates) (Michael Donovan, Bill Cahill, and Susan Kennedy)
- 84) Fein, Such, Kahn & Shepard (Steven Loeb)
- 85) Lindabury, McCormick, Estrabrook & Cooper, Westfield, NJ (Peter Burke; John Schmidt)
- 86) Lomurro Davison Eastman and Munoz, Freehold, NJ (Michael D. Schottland)
- 87) Sills Cummis & Gross, Newark, NJ (Clive Cummis, Jack Wenik, Larry Horn, Joe Buckley, and Rich Epstein)
- 88) Wilentz, Goldman & Spitzer, Woodbridge, NJ (Fred Becker)
- 89) Wilson, Elser, Moskowitz, Edelman & Dicker, Newark, NJ (Carolyn O'Connor, Joseph Hanlon)

Connecticut and Rhode Island

- 90) Coti & Sugrue, New Canaan, CT (Stephen Sugrue)
- 91) Law Office of Randolph T. Lovallo, Ridgefield, CT (Randy Lovallo)
- 92) Pepe & Hazard, Hartford, CT (Jim Green, Richard Goldstein)
- 93) Rucci, Burnham, Carta & Edelberg, Darien, CT (Mark Carta, Paul Burnham)
- 94) Scott & Scott, Colchester, CT (Joe Guglielmo)
- 95) Wiggin & Dana, New Haven, CT (Shaun Sullivan, Phyllis Pari, Kevin Dean)
- 96) Edwards & Angell, Providence, RI (Bernie Buonanno)

Delaware

- 97) The Bayard Firm, Wilmington, DE (Kurt Heyman, Ted Johnson, Vernon Proctor, Patricia Enerio)
- 98) Grant & Eisenhofer, Wilmington, DE (David Sellinger, Laurie Wagner Pederson)
- 99) Morris, James, Hitchens & Williams, Wilmington, DE (Clark Collins, Lewis Lazarus, Joe Schoell)
- 100) Morris, Nichols, Arsht & Tunnell, Wilmington, DE (Gil Sparks, Alan Stone)
- 101) Potter Anderson & Corroon, Wilmington, DE (Bob Payson)
- 102) Proctor Heyman, Wilmington, DE (Kurt Heyman)
- 103) Reed Smith, Wilmington, DE (Brian Rostocki)
- 104) Richards, Layton & Finger, Wilmington, DE (Frank Balotti)
- 105) Rosenthal, Monhait & Goddess, Wilmington, DE (Norman Monhait)

Pennsylvania

- 106) Blank Rome, Pittsburgh, PA (Joseph Moran)
- 107) Chimicles & Tickellis, Haverford, PA (Jim Malone)
- 108) Cozen O'Connor, Philadelphia, PA and Los Angeles (Michele Ledo, Huey Cotton, Jeff Pasek, Aaron Krauss)
- 109) Duane Morris, Pittsburgh, PA (Joel Walker and Gerald Schirato)
- 110) Fox Rothschild, Lansdale, PA (Josh Hummel)
- 111) Harkins Cunningham, Philadelphia, PA (Steven Reed, Eleanor Morris Illoway, Barbara Denys)
- 112) Padova & Lisi, Philadelphia, PA (Nicholas Lisi)
- 113) Thorp Reed & Armstrong, Pittsburgh, PA (Joseph Katarincic, Stuart Gaul, Alex Hershey)

Ohio

- 114) Benesch, Friedlander Coplan & Aronoff, Cleveland, Ohio (David Mellott, Trevor Covey, Mike Meyer)
- 115) Levin & Associates, Cleveland, Ohio (Joel Levin)
- 116) J.T. Riker Co., L.P.A., Cincinnati (Tim Riker)
- 117) Thomas C. Wagner, LLC, Cleveland, Ohio (Thomas Wagner)
- 118) Walter & Haverfield, Cleveland, Ohio (John Schiller, John Heer, James Conroy)

Michigan and Indiana

- 119) Dickinson Wright, Bloomfield Hills, Michigan (Richard Paul, Benjamin Dolan)
- 120) Ogletree, Deakins, Nash, Smoak & Stewart, Indianapolis, Indiana (Todd Kaiser, Andrea Southern)

Minnesota and Wisconsin

- 121) Briggs and Morgan; Saint Paul, MN (Patrick Williams, Scott Knudson)
- 122) Foley & Lardner, Milwaukee, Wisconsin (Jim Clark, Max Meckstroth)
- 123) Halling & Cayo, Milwaukee, Wisconsin (Michael Schaelman)
- 124) Robins, Kaplan, Miller & Ciresi, Minneapolis, MN (Tom Hatch & Jim Safley)

Colorado

- 125) Bartlit Beck Herman Palenchar & Scott, Denver, CO (Don Scott, Alan Littman)
- 126) G.W. Merrick & Associates, Greenwood Village, CO (Ryan Kirchoff)
- 127) Reilly Pozner, Denver, CO (Jason Lynch)

Arizona

- 128) Budoff & Ross, Phoenix, Arizona (Marc Budoff)
- 129) Coppersmith Brockelman, Phoenix, Arizona (John DeWulf)

130) Law Offices of Herbert Beigel, Tucson, Arizona (Herb Beigel)

Virginia, North and South Carolina, Georgia and Kentucky

131) McGuireWoods, Norfolk office, VA. (John Adams); Charlotte office, NC (Peter Covington); and Richmond office, VA (Craig Bell and Brad Ridlehoover)

132) Sacks & Sacks, Norfolk, VA (Stanley Sacks)

133) Frost Brown Todd, Lexington, Kentucky (Barry Hunter, Lee Norman)

134) Seiller Waterman, Louisville, Kentucky (Glenn Cohen)

135) Helms Mulliss & Wicker, Charlotte, NC (Peter Covington, Corby Anderson)

136) Turner Padget Graham & Laney, Charleston and Florence, SC (John Wilkerson, Julie Moose)

137) Morris, Manning & Martin, Atlanta, Georgia (Simon Malko)

Oklahoma

138) Day Edwards Propester & Christensen; Oklahoma City, Oklahoma (Joe Edwards, Joel Harmon)

Texas

139) Epstein Becker Green Wickliff & Hall, Houston, Texas (Alton Hall and Tammy Shea)

140) Spencer & Associates, Houston, Texas (Bonnie Spencer, Dawn Meade)

141) McKool Smith, Dallas, Texas (Robert Manley, David Anderson)

142) Sayles Werbner, Dallas, Texas (Mark Werbner and John Conway)

143) Greer, Herz & Adams, Galveston, Texas (Andy Myltelka, Joe Fulcher, Steve Windsor)

144) Yetter Coleman, Houston, Texas (Bryce Callahan)

Florida

- 145) Boies, Schiller & Flexner, Ft. Lauderdale, Florida (Sashi Boruchow)
- 146) Conrad & Scherer, Fort Lauderdale, Florida (Bill Scherer, Jim Carroll, Al Frevola)
- 147) Gary, Williams, Parenti et al, Stuart, Florida (Willy Gary)
- 148) Hogan Lovells, Miami, Florida (John O'Sullivan & Allen Pegg)
- 149) Robert B. Miller Law, Miami Beach, Florida (Bob Miller)
- 150) Shiner Law Group, Boca Raton, Florida (David Shiner and Ronnie Gotti)

California

- 151) Catanzarite Law Corporation, Anaheim, CA (Ken Catanzarite)
- 152) Cotchett, Pitre & McCarthy, San Francisco, CA (Steve Williams)
- 153) Covington & Burling, San Francisco, CA (Lawrence Hobel)
- 154) Glancy Prongay & Murray, Los Angeles, CA (Lionel Glancy, Josh Crowell, Joseph Cohen)
- 155) Green Welling, San Francisco, CA (Robert Green, Chuck Marshall)
- 156) Heller Ehrman, San Francisco, CA (Lex Brainerd, Lawrence Hobel, Brian McDonald)
- 157) Law Offices of Michael J. Desmond, Santa Barbara, CA (Michael Desmond)
- 158) Law Offices of Alexandria C. Phillips, Laguna Beach, CA (Alexandria Phillips)
- 159) Lee, Goddard & Duffy, Irvine, CA and The Duffy Law Firm, Newport Beach, CA (Anthony Duffy)
- 160) Murchison & Cumming, Los Angeles, CA (Jonathan Dennis)
- 161) Paul, Hastings, Janofsky & Walker, Los Angeles and San Diego, CA (Ron Oster, Geoffrey Thomas and Dennis Ellis in LA; Mary Dollarhide in San Diego)

- 162) Quinn Emanuel Urquhart Oliver & Hedges, San Francisco, CA (Scott Lawson, Sam Shepherd, and Rachel Herrick)
- 163) Reynolds APC and Solomon Ward Seidenwurm & Smith, San Diego, CA (Paul Reynolds)
- 164) Robbins Geller Rudman & Dowd, San Francisco, CA (John Grant)
- 165) Roemer Harnik & Nethery, Indian Wells, CA (Martin Nethery and Mary Gilstrap)
- 166) Stradling Yocca Carlson & Rauth, Newport Beach, CA (Jeremy Suiter, Stephen Ram)
- 167) Wilson Sonsoni Goodrich & Rosati, Palo Alto, CA (Jamie DiBoise)

Canada

- 168) Siskinds LLP, Toronto, Canada (Doug Worndl)
- 169) Torkin Manes LLP, Toronto, Canada (Darryl Mann)

Great Britain

- 170) Clyde & Co., London, United Kingdom (Robert Wilson)

U.S. Virgin Islands

- 171) Law office of Joel H. Holt, Christiansted, St. Croiz, U.S. Virgin Islands

Australia

- 172) Johnson Winter & Slattery (Christopher Beames and John Powell)