

# **J. Michael Nesser, CPA, JD, CFE, ABV**

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## **POSITION**

Managing Director - GBQ/Nesser Consulting Group, Ltd

GBQ/Nesser Consulting Group is comprised of several former members of the Price Waterhouse Dispute Analysis and Corporate Recovery Group. Formed March 1, 1996, this group provides financial and litigation consulting services to law firms and businesses in a variety of industries.

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## **PROFESSIONAL AND BUSINESS HISTORY**

- ! Founder of GBQ/Nesser Consulting Group, Ltd March 1, 1996
  - ! Adjunct Professor of Accounting and Finance - Capital University Graduate School of Business 1993-1998
  - ! Senior Manager - Price Waterhouse, LLP Dispute Analysis and Corporate Recovery Group 1991-1996
  - ! Corporate, Tax and Estate Planning Attorney - Luper, Wolinetz, Sheriff & Neidenthal 1982-1990
  - ! Tax Intern - Coopers & Lybrand 1981
  - ! Auditor - Price Waterhouse 1978-1980
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## **SELECTED PROFESSIONAL AND BUSINESS EXPERIENCE**

### **Price Waterhouse LLP - Dispute Analysis and Corporate Recovery Group**

Headed the Dispute Analysis and Corporate Recovery Group in the Columbus, Ohio office of Price Waterhouse, LLP. This group provided a wide range of financial and economic consulting services including providing expert testimony in both litigation and arbitration matters, as well as special investigative projects. Additionally, this group provided bankruptcy, reorganization, and turnaround services to financially troubled companies of all sizes. Experience includes the following:

- ! Analyses of financial, accounting, economic and tax issues in numerous legal disputes
- ! Lost profit analyses, business valuations, analyses of economic damages
- ! Civil and criminal fraud investigations
- ! Court-appointed referee to conduct investigation of accounting records
- ! Analyses of purchase price disputes in merger/acquisition transactions
- ! Development of damage strategies
- ! Discovery assistance
- ! Critique of opposing expert's analyses
- ! Assistant to court-appointed receiver
- ! Expert testimony in federal and state courts and in arbitration proceedings
- ! A selected listing of specific matters is attached

### **Legal Experience**

- ! Primary responsibility for the law firm's representation of clients in all federal and state tax matters, including the audit process, preparation of tax protests and Tax Court petitions, negotiations with IRS representatives and office of IRS District Counsel.
- ! Representation of proprietorships, partnerships, and corporations with respect to various issues including financial and tax planning, tax compliance, contracts, general commercial law, real estate, industrial development bond financing and estate planning.
- ! Negotiation and drafting of stock and asset purchase and sale agreements and stock redemption agreements, buy-sell agreements, employment agreements, commercial real estate purchase and sale contracts, deferred compensation agreements and leases.
- ! Experience in cases in various state and federal courts in Ohio, The Ohio Board of Tax Appeals, The New York Stock Exchange Board of Arbitration, and the United States Tax Court.

### **Coopers & Lybrand**

- ! Responsibilities as a tax intern consisted primarily of performing research projects involving federal tax issues
- ! Analysis of tax and financial consequences of various restructuring alternatives

### **Price Waterhouse - Audit**

- ! Auditing and consulting functions performed for a variety of business organizations ranging in size from small local companies to multinational corporations
- ! Evaluation of internal controls and testing of recorded transactions
- ! Performed several acquisition reviews

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## **EDUCATION**

JD - The Ohio State University College of Law, 1983

BA - Business - Accounting (with honors) - Capital University, 1978

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## **PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS**

- ! American Institute of Certified Public Accountants (specialty designation - Accredited in Business Valuation)
- ! Ohio Society of Certified Public Accountants (member of OSCPAs Litigation Services Specialty Advisors Group)
- ! American Bar Association
- ! Ohio State Bar Association
- ! Columbus, Ohio Bar Association
- ! National Institute of Business Appraisers
- ! Association of Certified Fraud Examiners

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## SELECTED PUBLICATIONS AND SEMINAR PRESENTATIONS

Frequent speaker at seminars for attorneys and accountants on tax, accounting, and business valuation topics. Served on the faculty of the Ohio CLE Institute and made several presentations for the Ohio Society of Certified Public Accountants and Columbus Bar Association. Guest lecturer on the topic of lost profits analysis at courses conducted in the Graduate Business Program at The Ohio State University and frequent expert witness in attorney training programs sponsored by the National Institute for Trial Advocacy (NITA). Selected by AICPA and OSCP to serve as facilitator at National Judicial College/AICPA judges' training program "Financial Statements in the Courtroom." Also made numerous presentations and seminars for individual law firms on topics including "Accounting for Lawyers" and "Presentation of Financial and Accounting Information at Trial."

- ! Speaker - "Business Valuations in Litigation," Columbus Bar Association, December 1996, December 1997.
- ! Speaker - "Fooling the Auditors: Implementing the New Fraud Auditing Standard," Columbus Bar Association / The Ohio Society of CPAs, November 1, 1996, May 1997.
- ! Speaker - "Hot Topics In Intellectual Property: Assets and Valuations," joint presentation with Porter, Wright, Morris & Arthur, April 1996.
- ! Speaker - "Understanding and Using Accounting and Financial Information to Win Your Litigation Cases," Columbus Bar Association, November/December 1995.
- ! Speaker - "The Role of Intellectual Capital in Corporate Strategy - Managing and Maximizing the Value of the Intellectual Property Portfolio," May 22, 1995, Cleveland, Ohio.
- ! Co-Author - "Chapter 7, Use of Technology in the Performance of Litigation Services," Litigation Services Handbook, 2nd Edition, John Wiley & Sons, 1995.
- ! Panelist - Litigation Service Conference, sponsored by The Ohio Society of Certified Public Accountants and The Ohio CLE Institute, 1992-1993.
- ! Moderator - Price Waterhouse - Speech and Panel Discussion with Attorneys, "Changes in The Litigation Environment Affecting Financial and Accounting Consultants and Expert Witnesses," West Palm Beach, Florida, July 1993.
- ! Author - "Guidelines for Recovering Lost Profit Damages in Ohio," Ohio Lawyer, May/June 1992.
- ! Author - "The Role of Financial and Accounting Experts in Litigation," Dayton Bar Briefs, September, 1991.
- ! Speaker and Author - "Business Valuations in Workout Situations and in Chapter 11 Bankruptcies," Ohio CLE Institute, Cincinnati, Columbus, Cleveland.
- ! Speaker and Author - "An Overview of Selected Federal Tax Issues in Bankruptcy Reorganizations," Ohio CLE Institute, Cincinnati, Columbus, Cleveland.
- ! Speaker - "Choice of Business Entity With Emphasis on Tax Considerations," Columbus Bar Association.