

APPENDIX 1

CURRICULUM VITAE

STEPHEN R. GROSS, CPA, CVA, CFE

PROFESSIONAL AND BUSINESS HISTORY	1970 - Present Founding member of HLB Gross Collins, P.C., an Atlanta-based CPA firm. He was Regional Manager, National Director of Business Consulting, and a member of the Executive Committee of the predecessor national accounting firm.
EDUCATION	Duke University, Durham, North Carolina, 1969, A.B. in Management and Corporate Finance; post-graduate studies completed in 1971, major in accounting, Georgia State University.
RANGE OF PROFESSIONAL EXPERIENCE	Almost 30 years of experience in public accounting. Supervised auditing, accounting, consulting and business valuation engagements for clients in a wide range of activities. These engagements have included a number of companies, large and small, both public and private, in the fields of real estate, retailing, high technology, manufacturing, wholesaling, professional services, finance.
PROFESSIONAL MEMBERSHIPS	American Institute of Certified Public Accountants Georgia Society of Certified Public Accountants Institute of Business Appraisers National Association of Certified Valuation Analysts Association of Certified Fraud Examiners
PROFESSIONAL CERTIFICATIONS	Certified Public Accountant (CPA) Certified Fraud Examiner (CFE) Certificate of Educational Achievement for Business Valuations (CEA) American Institute of Certified Public Accountants Certified Valuation Analyst (CVA)

LITIGATION ENGAGEMENTS

(A) – Deposition (B) – Trial Testimony (C) – Consulting and Advice
(D) – Arbitration Testimony (E) – Arbitrator

- (A) (B) U.S. Government vs. Fidelity Equipment Leasing Co.
Dispute re legality of assets held by felon
United States Federal Court
- (A) Cobb Bank and Trust vs. Frank May, et al
Dispute over performance of fiduciary duty by former President of bank
Cobb County Superior Court
- (A) (C) Colony Music vs. J. A. Katz
Dispute over ownership of record company and appropriateness of sale
of interests
Fulton County Superior Court
- (A) (B) Ramon Thompson vs. Paine Webber
Stock churning NASD Arbitration
Fulton County Superior Court
- (C) Naples Holding Corp. vs. MJK Holding, Inc. and Richard Homa
Business ownership dispute over fiduciary duties of management
Fulton County Superior Court
- (C) Dean vs. Dean
Valuation of marital estate and business interests
Fulton County Superior Court
- (C) Tennessee Chemical Company
Chapter 11 bankruptcy
U.S. Bankruptcy Court, Tennessee District
- (C) Kenwin Shops, Inc.
Chapter 11 bankruptcy
U.S. Bankruptcy Court, New York District
- (C) Tinter vs. Tinter
Valuation of marital estate
Fulton County Superior Court
- (A)(B)(C) Williams vs. Williams
Valuation of marital estate
Fulton County Superior Court

- (A) (B) Commercial Insurance Co. of Georgia vs. Coastal States Life Insurance
Dispute over nature and risk aspects of investment portfolio
Fulton County Superior Court
- (A) (C) Hamby Realty Trust vs. Coventry Associates, Inc.
Removal of Managing General Partner
Cobb County Superior Court
- (A) (C) Energy Control Systems, Inc. vs. Scientific Atlanta, Inc.
Dispute over business interests of joint venture
United States District Court of the Northern District of California, San
Francisco Division
- (A) (B) Lowry Development, Inc. vs. Vlass/Fotos
Valuation of business and real estate interests in which plaintiff
claimed rights of ownership
Cobb County Superior Court
- (A) (B) Jensen vs. House of Denmark
Business dispute arising from collectibility of seller financing
Fulton County Superior Court
- (C) Ledbetter vs. Ledbetter
Analysis of accountant's fiduciary duty to client and breach of same
Fulton County Superior Court
- (A) (C) Small Business Administration, Receiver for Fidelity Capital;
U.S.A. vs. Fidelity Capital Corp. vs. David and Vicki Gilbert
Analysis of loan transactions
United States District Court, Atlanta, Georgia
- (A) (C) Onate vs. Onate
Valuation of marital estate
Douglas County Superior Court
- (A) (B) Jack vs. Jack
Valuation of marital estate
Fulton County Superior Court
- (A) (B) Neal vs. Neal
Valuation of marital estate
Fulton County Superior Court

- (A) (C) Gunter vs. Gunter
Valuation of marital estate
Fulton County Superior Court
- (A) (B) Fowler vs. Fowler
Valuation of marital estate
Cobb County Superior Court
- (C) Jones vs. Thomas P. Noden and Irene B. Noden
Compensation issues
Gwinnett County Superior Court
- (A) (C) Hinton vs. Hinton
Valuation of marital estate
Fulton County Superior Court
- (A) (B) United States vs. H & A International Jewelry, Ltd.
Compensation issues
United States Tax Court, Atlanta, Georgia
- (A)(B)(C) Henry L. Picken, et al vs. Minuteman Press International, Inc., et al
Misrepresentation in the Minuteman Offering Circular, concealment
and nondisclosure of material information
United States District Court, Eastern District of New York
- (C) Morales vs. Premier anesthesia, Inc.
Determination of status, independent contractor vs. employee
Fulton County Superior Court
- (D) Water for Life, Inc.
Business valuation
American Arbitration Association, Atlanta, Georgia
- (C) FDIC vs. First Union
Computation of amounts due parties under loan participation agreement
United States District Court, Northern District of Georgia
- (A) (C) Estes vs. Estes
Valuation of marital estate
Fulton County Superior Court
- (C) Nero vs. Hospital Authority
Wrongful termination – computation of lost wages
United States District Court, Augusta, Georgia

- (A) Wilcox vs. Wilcox
Valuation of marital estate
Fulton County Superior Court

- (A) (B) Insite vs. SKB, Inc.
Contract dispute regarding general contractor/subcontractor terms
and conditions; computation of damages and lost profits
Fulton County Superior Court

- (A)(B)(E) Bocephus Broadcasting, Inc. vs. Root Communications, L.P.
Dispute regarding terminated acquisition contract and related damages
American Arbitration Association

- (A)(B)(C) Pressley vs. Pressley
Valuation of marital estate
DeKalb County Superior Court

- (A) Umphenour vs. Umphenour
Valuation of marital estate
Fulton County Superior Court

- (A) Vlass vs. Fotos
Lost profits analysis
State County Superior Court

- (A) Madden vs. Madden
Valuation of marital estate
State Court of Elbert County

- (A) C.D. Mooney vs. Destiny Services Corp.
Misrepresentation and fraud on purchase of company –
valuation analysis
American Arbitration Association

- (C) Hansen, et al vs. Amoco Oil Co.
Lost profits analysis
U.S. District Court, Northern District of Georgia

- (C) Ignatz vs. Ignatz
Valuation of marital estate
Gwinnett County Superior Court

- (A) Jose Hernandez vs. The City of Roswell
Lost Profits Analysis
U.S. District Court, Northern District of Georgia

(A) Hall vs. Hall
Valuating Marital Estate
Liberty County Superior Court