

Experience

John's experience includes working as a Certified Public Accountant in both the public and private sectors. He has held positions as an auditor senior with PricewaterhouseCoopers, as an audit and tax manager at a local CPA firm in the southeast, as a CFO/Treasurer for a publicly traded real estate development company, and as a finance/operations controller for several medium-sized service and manufacturing companies. He oversaw the valuation, litigation support and mergers and acquisition side of a regional public accounting firm in New Mexico. Currently, he provides valuation, economic damages consulting and expert witness services through his company Valuation and Consulting, LLC. He also provides business consulting and tax consulting/preparation services.

His experience as a Certified Valuation Analyst (CVA) and as a Master Analyst in Financial Forensics (MAFF) includes valuations of small and middle market companies for purposes of estate and gift planning, litigation support, acquisitions, divestitures, financial reporting, tax reporting, exit planning and shareholder divorce. He also provides litigation support to include preparing expert witness reports and providing expert witness testimony in cases of economic damages/lost profits for businesses, as well as economic damages for individuals in cases of complex contractual damages, employee wrongful termination, permanent injury and wrongful death.

John served in the United States Army at Fort Bragg, NC in the 37th Combat Engineer Battalion (C)(A) 18th Airborne Corps, in the Florida Army National Guard in the 3rd Battalion 20th SFG(A), and was a Florida State Trooper prior to becoming a CPA.

Certifications

Certified Public Accountant (CPA)

Certified Valuation Analyst (CVA)

Master Analyst in Financial Forensics (MAFF)

Certified Mergers & Acquisitions Advisor (CM&AA)

Chartered Global Management Accountant – Past (CGMA)

Professional and Civic Organizations

Member – American Institute of Certified Public Accountants (AICPA)

Member – National Association of Certified Valuators and Analysts (NACVA)

Member – National Association of Forensic Economics (NAFE)

Member – Alliance of Merger & Acquisition Professionals (AM&AA)

Education

University of Central Florida, BS Accounting - 1995 Magna-Cum Laude

University of Central Florida, Masters of Accounting and Tax program - 1997

Florida Southern College, Masters of Accounting Program – 1997

Expert Testimony and Depositions

Appointed as 11-706 Expert; Researching and Drafting of Business Valuation Reports for Marital Dissolution: *Appeared in Court as Expert Witness* (May 2026). *Lambden v. Quezada*, No. D-1215-DM-2023-139 (12th Judicial Court, Otero County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages-Wrongful Death (April 2026).; *Erika Palomino, As Personal Representative of the Estate of Jose Armando Badilla-Duarte (deceased) v. Lovelace Health System, LLC and Thomas L. Walsh, M.D* D-504-CV-2024-00653 (5th Judicial Court, Chaves County, NM)

Appointed as 11-706 Expert; Researching and Drafting of Business Valuation Reports for Marital Dissolution and Determination of Assets/Liabilities and Income/Expenses for Support: (March 2026). *Switzer v. Switzer*, No. D-1226-DM-2024-00059 (Twelfth Judicial Court, Lincoln County, NM)

Appointed as 11-706 Expert; Researching and Drafting of Business Valuation Reports for Marital Dissolution and Determination of Assets/Liabilities and Income/Expenses for Support: (March 2026). *Onsurez v. Onsurez*, No. D-503-DM-2025-00151 (Fifth Judicial Court, Eddy County, NM)

Expert Witness for Defendant; Subject of Economic Damages – Contract Dispute; *Designated as Expert Witness* (December 2025). *Christina Hernandez, a married woman and Jose Hernandez, a married man v. Alexander Jarrell, an individual; Credo Energy Services, LLC; and Mesquite Services, LLC*, , No. D-506-CV-2024-00348 (Fifth Judicial Court, Lea County, NM)

Appointed as 11-706 Expert; Researching and Drafting of Business Valuation Reports for Marital Dissolution and Determination of Assets/Liabilities and Income/Expenses for Support: (December 2025). *Small v. Small*, No. D-506-DM-2024-00426 (Fifth Judicial Court, Lea County, NM)

Appointed as 11-706 Expert; Researching and Drafting of Business Valuation Reports for Marital Dissolution: (August 2025). *Bamberg IV v. Bamberg*, No. D-504-DM-2024-00416 (Fifth Judicial Court, Chaves County, NM).

Expert Witness for Plaintiff; Provided Testimony via Deposition on the Subject of Economic Loss/Damages from Legal Malpractice (July 2025).; *Becky E. Dell v. Maria Geer* No. D-202-CV-2023-03749 (Second Judicial District Court, Bernalillo County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Loss/Damages from Legal Malpractice (July 2025).; *Becky E. Dell v. Maria Geer* No. D-202-CV-2023-03749 (Second Judicial District Court, Bernalillo County, NM)

Expert Witness for Plaintiff; Provided Testimony via Deposition on the Subject of Economic Damages-Wrongful Death (June 2025).; *Yvette Carney, As Personal Representative of the Estate of James Aldrete (deceased) v. SHB-El Paso, LLC d/b/a Peak Behavioral Health Services, Gerard Moreira, MD and Timothy Ray Escarcega, NP* D-101-CV-2022-02321 (4th Judicial Court, San Miguel, County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Permanent Injury (April 2025).; *Ruth A. Monroe v. Karl Unkenholz, MD and Las Cruces Medical Center, LLC d/b/a Mountainview Regional Medical Center* No. D-307-CV-2024-00326 (3rd Judicial District Court, Dona Ana County, NM)

Appointed as 706 Expert; Researching and Drafting of Business Valuation Reports and Identification of Income, Assets and Liabilities for Marital Dissolution: (December 2024). *Lambden v. Quezada*, No. D-1215-DM-2023-139 (12th Judicial Court, Otero County, NM).

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Appointed as 706 Expert; Researching and Drafting of Business Valuation Reports and Identification of Income, Assets and Liabilities for Marital Dissolution: (November 2024). *Malone v. Malone*, No. D-503-DM-2024-00323 (5th Judicial Court, Eddy County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages- Violations of the New Mexico Uniform Securities Act, Fraud, Fraud in the Inducement, and Breach of Duty to Third Party Beneficiaries (August 2024).; *Las Cruces Regional Medical Center, LLC, and Las Cruces Equity Partners, LLP, FCHS Group, LLC, and John Does 1-10, Bret Henderson, Jill Freemyer, and Terry Boulware (Plaintiffs) v. Foulston Siefkin, LLP, Scott Palecki and Gary Ayers (Defendants)* D-307-CV-2019-02402 (3rd Judicial Court, Dona Ana County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages- Wrongful Death (February 2024).; *Yvette Carney, As Personal Representative of the Estate of James Aldrete (deceased) v. SHB-El Paso, LLC d/b/a Peak Behavioral Health Services, Gerard Moreira, MD and Timothy Ray Escarcega, NP* D-101-CV-2022-02321 (4th Judicial Court, San Miguel, County, NM)

Appointed as 706 Expert; Recalculation of Spousal Payments and Equalization of assets for Marital Dissolution: (August 2023). *Gutierrez v. Gutierrez*, No. D-504-DM-2012-00487 (5th Judicial Court, Chavez County, NM).

Appointed as 706 Expert; Researched and Drafted Business Valuation Reports and Identification of Income, Assets and Liabilities for Marital Dissolution: (May 2023). *Cambell v. Norman*, No. D-503-DM-2020-00020 (5th Judicial Court, Eddy County, NM).

Expert Witness for Defendant; Researched and Drafted Multiple Business Valuation Reports for Marital Dissolution: (Re-engaged 2022). *Pamela James v. Robert Benard*, No. D-905-DM-2019-00425 (9th Judicial Court, Curry County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Relating to Trustee Malpractice; *Deposed as Expert Witness (case settled June 2022)* (March 2022). *Case Under Protective Order* (5th Judicial District Court, Chaves County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Relating to Personal Contract for Real Estate; *Testified in Court as Expert Witness* (March 2022). *Jimmy and Heather Nevarez v. Mario Ward*, Cause No. 307-CV-2016 00109 (3rd Judicial District Court, Dona Ana County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Relating to Professional Negligence (August 2021);. *Jeanine Corn-Best v. Gannaway and Associates, LLC* No. D-504-CV-2022-00018 (5th Judicial District Court, Chaves County, NM)

Expert Witness for Defense; Provided Testimony via Deposition in the case of wrongful termination (May 14, 2021).; *Myrna Van Orden v. New Mexico Public Education Department, Region IX Education Cooperative, Bryan Dooley and Gina Corliss* No. D-1226-CV-2018-00288 (12th Judicial Court, Lincoln County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Wrongful Death (April 22, 2021).; *Michelle Elwell as Personal Representative of The Estate of Alexander Davis v. Village of Ruidoso* Case Pending (12th Judicial Court, Lincoln County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Relating to Personal Contract for Real Estate; *Designated as Expert Witness* (April 2021). *Jimmy and Heather Nevarez v. Mario Ward*, Cause No. 307-CV-2016 00109 (3rd Judicial District Court, Dona Ana County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Relating to Trustee Malpractice; *Designated as Expert Witness* (March 2021). *Case Under Protective Order* (5th Judicial District Court, Chaves County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages – Employment Discrimination; *Designated as Expert Witness* (April 2021). *Patrick S. Debroux v. Ryan D. McCarthy, In His Official Capacity as Secretary of the Army* Cause No. 2:20-CV-00955 GBW-CG (United States District Court, Las Cruces, NM)

Expert Witness for Defendant; Researched and Drafted Multiple Business Valuation Reports for Marital Dissolution: (April 2020 - January 2021). *Pamela James v. Robert Benard*, No. D-905-DM-2019-00425 (9th Judicial Court, Curry County, NM).

Expert Witness for Defendant; Researched and Drafted Business Valuation Report; *Designated as Expert Witness* (August 2020). *Derek Norris, individually, and derivatively on behalf of Wild West Services, LLC v. Jeremy Gonzales, Double J AG, LLC, and Gonzales Land and Cattle, LLC*, Cause No. D-506-CV-2020-00350 (5th Judicial Court, Lea County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Associated with Complaint for Wrongful Termination and Discrimination; *Designated as Expert Witness* (July 2020). *LaDonna Hunter-Delaho v. Triple S. Tower, Inc et al* Case No. 2:20-CV-0007-SMV-GBW (United States District Court, Las Cruces, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Associated with Complaint for Personal Injury and Discrimination; *Designated as Expert Witness* (July 2020). *Toni J. Camp, M.D. v. City of Santa Fe and State of New Mexico* Case No. D-101-CV-2019-02619 (1st Judicial Court, Santa Fe County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages – Employment Discrimination; *Designated and Deposed as Expert Witness* (April 2020). *Thomas E. Maxwell v. Mark T. Esper, In His Official Capacity as Secretary of the Army* Cause No. 2:18-cv-00824 WJ-SMV (United States District Court, Las Cruces, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages-Wrongful Death and Professional Negligence (April 2020); *Miguel Aguilera, Individually and Fatima Aguilera, Individually and As the Personal Representative For the Estate of Leonardo Aguilera, a deceased infant v. Pecos Valley of New Mexico, LLC Carlsbad Medical Center, Jean Marie Salinas, MD and Mario Toledo-Couret, MD* No. 503-CV-2019-01124 (5th Judicial Court, Eddy County, NM)

Researched and Drafted Expert Witness Report and Rebuttal of Plaintiff's Expert Report on the Subject of Economic Damages-Wrongful Termination (October 2019).; *Myrna Van Orden v. New Mexico Public Education Department, Region IX Education Cooperative, Bryan Dooley and Gina Corliss* No. D-1226-CV-2018-00288 (12th Judicial Court, Lincoln County, NM)

Appointed as 706 Expert; Researched and Drafted Business Valuation Reports for Marital Dissolution: (May 2019-December 2019). *Perez v. Chavez-Garcia*, No. D-504-DV-2019-00097 (5th Judicial Court, Chaves County, NM).

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Appointed as 706 Expert; Researched and Drafted Multiple Business Valuation Reports for Marital Dissolution: (April 2018-January 2019). *Cynthia Travelstead v. William Travelstead*, No. D-504-DV-2016-00446 (5th Judicial Court, Chaves County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages-Wrongful Death (February 2018).; *Marc Grano, As Personal Representative of the Estate of Jacob Clark (deceased) v. Gila Regional Board of Trustees d/b/a Gila Regional Center, Sharon Manchester and Tsering Sherpa* D-412-CV-2018-00099 (4th Judicial Court, San Miguel, County, NM)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages Wrongful Termination; *Designated as Expert Witness* (January 2017). *Armando F. Ortega v. City of Alamogordo* Cause No. 2:16-cv-01247 (United States District Court, Las Cruces)

Expert Witness for Plaintiff; Researched and Drafted Multiple Business Valuation Reports for Marital Dissolution: (November 2016-June 2018). *Andrea Claire Scott v. Larry Ray Scott*, No. D-506-DV-2016-00443 (5th Judicial Court, Chaves County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages-Lost Wages; *Designated as Expert Witness* (November 2016). *Marcella Pratt Fatemi As Personal Representative of the Estate of Parley Merrell Pratt, Jr (Deceased) v. Comerica Bank as Trustee of the Marbridge Foundation Irrevocable Trust for the Retarded and JP Morgan Chase Bank, N.A. as the former Trustee of the Marbridge Foundation Irrevocable Trust for the Retarded*, Cause No. PR-14-03286-3 (Probate Court No. 3, Dallas County, TX)

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages-Permanent Injury – Yesteya, Thomas. *Thomas Yesteya vs. United States* (May 2016).

Expert Witness for Plaintiff and Counter/Cross Defendants; Researched and Drafted Business Valuation Report; *Deposed as Expert Witness* (August 2016). *Maria Miller, Individually, and as Trustee of the Maria Miller Revocable Trust; First American Bank, as Trustee of the Benjamin Ethan Miller Trust v. HydroTech Services, LLC, Brett Clay and Tash Clay Husband and Wife*, No. D-506-CV-2015-00292 (5th Judicial Court, Lea County, NM)

Expert Witness for Defendant; Researched and Drafted Business Valuation Report- Value of Minority Interest for Shareholder Interest; *Designated as Expert Witness* (November 2015). *Brewer v. Olivas and Superior Hydrovac Solutions, LLC*, No. D-506-CV-2014-00716 (5th Judicial Court, Lea County, NM).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages for a Corporation; *Deposed as Expert Witness* (August 2013). *Simstad v. Scheub*, No. 2:07-CV-407-TS, 2010 WL4829868 (N.D. Ind. Nov. 19, 2010).

Expert Witness for Plaintiff; Researched and Drafted Business Valuation Reports to support lost value of a Corporation; *Deposed as Expert Witness* (June 2014). *Simstad v. Scheub*, No. 2:07-CV-407-TS, 2010 WL4829868 (N.D. Ind. Nov. 19, 2010).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report and Business Valuation Reports on the Subject of Economic Damages for a Corporation; *Testified in Federal Court as Expert Witness* (December 2014). *Simstad v. Scheub*, No. 2:07-CV-407-TS, 2010 WL4829868 (N.D. Ind. Nov. 19, 2010).

Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Economic Damages for a Corporation. *In re Otero County Hospital Association, Inc., Debtor*, No. 11-13686, 2013 WL 74579 (Bkrtcy D.N.M. Jan. 4, 2013).

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Expert Witness for Plaintiff; Researched and Drafted Expert Witness Report on the Subject of Present Value of Life Care Plan – Olive, Thomas. *In re Otero County Hospital Association, Inc., Debtor*, No. 11-13686, 2013 WL 74579 (Bkrcty D.N.M. Jan. 4, 2013).