



BUSINESS STRATEGISTS
CERTIFIED PUBLIC ACCOUNTANTS

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Diane L. Friar, CPA/ABV/CFF
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Diane L. Friar, CPA/ABV/CFF has been associated with Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC) since 1977 and is a current shareholder and the corporate Secretary. She received her B.S. degree in accounting from Aquinas College, summa cum laude, in 1980. She passed the Accredited in Business Valuation (ABV) examination which signifies experience and knowledge in the valuation discipline. She also earned the designation Certified in Financial Forensics (CFF) indicating a specialized forensic accounting expertise. Her strong commitment to customer needs and relationships earned Diane the distinction of becoming the first member of the firm to rise internally from a staff position to the position of Shareholder.

Diane is an advisor to mid-market businesses and large organizations in the areas of litigation support, consulting, accounting, and business valuation. She is a valuation analyst working with businesses in the areas of professional services, retail, construction, wholesale, manufacturing, and finance. Prior and current firm responsibilities are in the realm of firm management, human resources, and marketing.

Diane is a member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants. She is also a member of the Financial Consulting Group, L.C. She is actively involved in numerous community and nonprofit organizations and professional associations. She is past President, Treasurer and Board Member of various service and nonprofit organizations.

Expert Witness Testimony

Lawrence V. Gryczan v. Betty L. Gryczan
State of Michigan in the Circuit Court for the County of Kent
Case No. 96-01227-DO 1997

Cases in Which Deposition Taken:

Thomas M. Shoaff v. The Estate of Duane V. Baldwin: Gary D. Baldwin, et al
State of Michigan in the Circuit Court for the County of Ingham
Case No. 99-90282-CZ

VanDyk Mortgage Corporation v. Kathleen A. Culp and Arbor Mortgage Corporation, et al
State of Michigan in the Circuit Court for the County of Kent
Case No. 00-04449-CB

Assisted in Negotiated Settlement

East Detroit Public Schools v. Plante & Moran, L.L.P.
State of Michigan in the Circuit Court for the County of Wayne
2001-2003

Cases in Which Diane's Assistance Enabled a Pretrial Settlement:

The Cincinnati Insurance Company v. The Buchanan Agency & William Buchanan
United States District Court – Western District of Michigan, Southern Division
Case No. 1:96-CV-702 1996

David Deaver v. AAA Insurance Co.
State of Michigan in the Circuit Court for the County of Kent
Case No. 95-5763-CZ 1996
Attorney: James H. Lohr

Richard DeWard v. State Farm Insurance Companies
State of Michigan in the Circuit Court for the County of Kent
Case No. 97-08816-NF 1999
Attorney: David Fowler

Marilyn K. Hanis v. Lake States Insurance Company
State of Michigan in the Circuit Court for the County of Kent
Case No. 97-08817-F 1998
Attorney: David Fowler

Edward Hall v. Laurel J. Hall
State of Michigan in the Circuit Court for the County of Kent
Case No. 97-29301-DM 1998
Attorney: Martin L. Rogalski

Mark C. Schenk and Patricia Schenk v. Kevin Krause, Deceased and Estate of Kevin Krause
State of Michigan in the Circuit Court for the County of Ottawa
Case No. 00-38278-NI 2002

Jasperse v. Jasperse
State of Michigan in the Circuit Court for the County of Kent
Case No. 02-03191-DM 2003

Charles E. Lewis v. Ronna S. Lewis, representing Ronna S. Lewis
State of Michigan in the Trial Court Family Division for the County of Barry
Case No. 05-224-DM 2005
Attorney: Stephanie Fekkes, Law Weathers & Richardson P.C.

L&B Restaurant and Tavern, Inc. The Great Lakes Shipping Co. Restaurant v. Jade Pig Ventures
State of Michigan in the Circuit Court for the County of Kent
Case No. 05-07420-CK 2005
Honorable Donald A. Johnson

Scott Richmond, individually, and as Assignee of Magdalene Richmond v. The Shirl William Richmond Trust, et al.
State of Michigan in the Circuit Court for the County of Ottawa
Case No. 05-52308-CB 2007
Attorney: George E. Pawlowski

Cases in Which Diane Acted as an Expert Consultant:

Stanley Sterk v. Fern Sterk
State of Michigan in the Circuit Court for the County of Ottawa
Valuation of Sterk & Company, P.C.
Case No. 92-17594-DM 1993

Carol English v. John English
Valuation of John R. English, D.D.S., MS., P.C.
State of Michigan in the Circuit Court for the County of Kent
Case No. 92-75397-DO 1993
Attorney: Dan Murray

Bruce Houle v. Diane Houle
Valuation of Grand Rapids Osteopathic Radiologic Consultants, P.C.
State of Michigan in the Circuit Court for the County of Kent
Case No. 92-74693-DM 1994
Attorney: Michael B. Quinn P.C.

Moore v. Moore
State of Michigan in the Circuit Court for the County of Kent
Case No. 94-0240-DM 1995
Valuation of Plastic Surgery Associates, P.C.
Attorney: William Mills

General Die & Engineering, Inc. v. LDI, Inc.
State of Michigan in the Circuit Court for the County of Kent
Case No. 94-3098-CK 1995

Ronald L. Ducharme v. Catherine Ducharme
State of Michigan in the Circuit Court for the County of Kent
Case No. 93-79866-DM 1995
Attorney: Michael Quinn

Hybels Produce Co. Inc. (d/b/a Fresh Food Service) et al v. French & Vander Broek, P.C.,
B P Enterprises, Inc., French, Vander Broek & Ratzlaff, P.C., Paul C. French, Jr., E Marie Vander
Broek, Ken Ratzlaff
United States District Court - Western District of Michigan, Southern Division
Case No. 4:94-CV-126 1995
Attorney: Jack Boyko

Diane Flohr v. Michael Flohr
Valuation of Thornapple Ophthalmology Associates, P.C. and Thornapple Optical
State of Michigan in the Circuit Court for the County of Barry
Case No. 94-131-DM 1996

Wendy Thompson v. Mark Thompson
Valuation of 3i Supply Company and Thermico, Inc.
State of Michigan in the Circuit Court for the County of Midland
Case No. 94-3682-DM-C 1996
Attorney: Richard Lee Jr.

Pochyla/Wiedman v. Barecki
State of Michigan in the Circuit Court for the County of Oceana
Case No. 93-4466 1998
Attorney: Thomas Blackwell

Bengston v. Bengston
State of Michigan in the Circuit Court for the County of Kent
Case No. 98-03405-DM 1999
Attorney: William Mills

James and Susan Bonfiglio, PBS Investments, Woodshollow Investments, Ltd. I, and Woodcreek
Condominium Association v. Penny G. Pamer, Frederick P. Pamer, M&J Realty, Inc., and M&J Realty
State of Michigan in the Circuit Court for the County of Eaton
Case No. 96-287CZ 1999
Attorney: James Bonfiglio

Love v. Grand Trunk Railroad, et al.
Case No. 1:00 CV 194 2001
Attorney: Paul McCarthy

Doris Van Dam v. Shoemaker Aggregates, Corp.
United States District Court - Western District of Michigan
Case No. 1:00CV719 2001
Attorney: Terry Heiss, P.C.

Linda Page Woelfel v. Alan K. Woelfel
State of Michigan in the Circuit Court for the County of Kent
Case No. 00-05937-DM 2002
Attorney: William Mills

Monica Karbal v. Fred Morganroth, individually, Morganroth, Morganroth, Jackman & Kasody, P.C.,
Deborah N. Ribitwer, individually, Deborah N. Ribitwer & Associates, P.C. and John J. Stockdale, jointly
and severally
State of Michigan in the Circuit Court for the County of Oakland
Case No. 01-034542 NM 2002

In the Matter of the Arbitration of Taglia, Fette, Dumke & White, P.C. v. T.J. Passaro and
Howard H. Kahne
State of Michigan in Arbitration
Attorney: Alfred Butzbaugh 2003

Raymond D. Lofgren v. Lofgren Homes & Furniture
Claim No. WC7772 2003
Attorney: Ella S. Parker

Bruce E. Ruben, M.D., P.C. v. Farmers Insurance Exchange
State of Michigan in the Circuit Court for the County of Oakland
Case No. 02-041127-NF 2004
Attorney: Jack Hoffman

Bliss Clearing Niagara, Inc. V. Midwest Brake Bond Co.
United States District Court - Western District of Michigan, Southern Division
Case No. 5:02-CV-0067 2004
Attorney: Douglas Dozeman

Lighthouse-Keuning Insurance Group, Inc. v. Jason Grubbs, United Insurance Service, Inc. and Steven
J. Grubbs, jointly and severally
State of Michigan in the Circuit Court for the County of Kent
Case No. 04-00943-PZ 2004
Attorney: Scott E. Dwyer

Joni Colovos v. Peter Soto Colovos
State of Michigan in the Trial Court Family Division for the County of Berrien
Case No. 03-1739-DM 2005
Attorney: Paul A. Taglia

Big Buck Brewery & Steakhouse, Inc., d/b/a Big Buck Brewery & Steakhouse and d/b/a Auburn Hill
Winery v. Michael G. Eyde and National City Bank
United States Bankruptcy Court - Eastern District of Michigan, Southern Division
Case No. 04-56761-SWR 2005
Attorney: Norman C. Witte

Scott Richmond, individually, and as Assignee of Magdalene Richmond v. The Shirl William Richmond
Trust, et al.
State of Michigan in the Circuit Court for the County of Ottawa
Case No. 05-52308-CB 2007
Attorney: George E. Pawlowski

William Jay Achterhof v. Gail Ann Achterhof
State of Michigan in the Circuit Court for the County of Ottawa
Civil Action No. 06-54620-DM 2007
Attorney: Raymond J. Pater

Kimberly Ann Miller v. Richard Guy Miller
State of Michigan in the Circuit Court for the County of Kent
Case No. 06-07069-DM 2007
Attorney: Lori J. Zellers

ACMA USA, Inc. v. Surefil, LLC
United States District Court - Eastern District of Virginia, Richmond Division
Case N. 3:08-CV-0071 2008
Attorney: Bruce M. Marshall

Falcon Waterfree Technologies, LLC v. T.E. Janssen, and Ecotech Resource, Inc.
United States District Court - Western District of Michigan, Southern Division
Case No. 1:05-CV-0551 2007
Attorney: Richard Gaffin, Miller Canfield

Elenora Launiere v. Timothy Launiere
State of Michigan in the Circuit Court Family Division for the County of Kent
Case No. 07-07810-DO 2008
Attorney: Lori J. Zellers

Dixie Lee Anderson v. Doyle Anthony Hayes, Sr.
State of Michigan in the Circuit Court Criminal Division for the County of Kent
Case No. 04-02870-DO 2009
Honorable Patricia D. Gardner

The People of the State of Michigan v. Gilbert Schroeter
State of Michigan in the Circuit Court Criminal Division for the County of Kent
Case No. 08-1156-FH 2009
Honorable George S. Buth

Mary Ellen Eastland v. AFLAC
State of Michigan in the Circuit Court for the County of Kent
Case No. 06-10252-CZ 2009
Attorney: Jon J. Schrottenboer

Presentations:

“Forensic Accounting Engagements” May 14, 2009 to a session at the Michigan Association of CPA's West Michigan Accounting & Auditing Symposium

“A Time for Giving - Gifting & Tax Issues” November 19, 2008 to the Women's Financial Forum for The Lake Michigan Group at Smith Barney

“Reading & Understanding Financial Statements” May 24, 2004 to seminar participants organized by the Women's Resource Center

“Sarbanes-Oxley Act of 2002 and The Impact on Local, Privately Held Companies” June 26, 2003 to Business and Practice Development Group

“Sustainability Reporting and Greenhouse Gas Emission Trading” October 24, 2002 to Business and Practice Development Group

“Environmental Remediation and Liability Recognition” June 27, 2002 to Business and Practice Development Group

“Elements of an Independent, Defendable Business Valuation” January 9, 2002 to RMA (Risk Management Association) West Michigan Chapter

“Historical v Appraised Value Accounting” May 30, 2001 to RMA (Risk Management Association) West Michigan Chapter

Published Materials:

“Today’s Economic Impact on Accounting Firms”: Business Update, January, 2009

“Business Benefits From Building Collaborative Relationships”: Business Update, February, 2004

“Preventing and Deterring Fraud in Your Organization”: Business Update, April 2003

“Sustainability – Economical & Ecological - It Can Enhance a Business’ Bottom Line”: Business Update, November 1999

“Tax Saving Education Incentives”: Business Update, October 1998

“Protecting Your Financial and Personal Information”: Business Update, March 1998

“This is Not the Workplace Your Mother Once Knew!”: Business Update, February 1998

“Capable Leaders Know Their Manners”: Business Update, October, 1997

“Positive Budgeting: A New Approach to an Otherwise Dreaded Procedure”: Business Update, September, 1997

“A Most Valuable Asset – Human Resources”: Business Update, June 1997

“Selecting a Personal Financial Planner”: Business Update, March 1997