



**Dennis M. Echelbarger, CPA/CFF**  
**Shareholder**

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Dennis M. Echelbarger, CPA/CFF is the founder (1977) and Chairman of the Board of the firm of Echelbarger, Himebaugh, Tamm & Co., P.C. (EHTC) in Grand Rapids, Michigan. He spent eleven years as an employee and partner in another local CPA firm and four years as the Chief Financial Officer of several manufacturing and wholesaling companies. He taught at Davenport University and for the Michigan Association of Certified Public Accountants (MACPA). He is a past Chair of the Board of Directors of the MACPA and was a member of the Board for fourteen years. Dennis is a past member of council of the American Institute of CPA's. He is a member liaison for government relations for the MACPA in West Michigan. He is a member of the Financial Consulting Group, L.C. and a past member of the Michigan State Bar's Multi-Disciplinary Practice Committee. In addition, he is a Candidate Member of the American Society of Appraisers and a member of the Association of Certified Fraud Examiners. Dennis earned the designation Certified in Financial Forensics (CFF) which indicates specialized forensic accounting experience.

Dennis has acted as an advisor and consultant to numerous small and medium-sized business and nonprofit organizations in the areas of finance, acquisition, merger, and sale. He has been an active business valuator with businesses in the areas of service, professional, retail, finance, construction, wholesale, real estate and manufacturing. Dennis is also active in the local Grand Rapids community.

He has served as an expert witness and consulting expert before the Federal Bankruptcy Court, Circuit Courts, District Courts, and the Michigan Tax Tribunal. Areas of testimony have included valuation, determination of loss, determination of cash flow, determination of equity, tax issues, and other accounting and business related issues.

## EXPERT WITNESS TESTIMONY

### Cases Gave Deposition In:

1. Laverne L. Anderson v. I. John Schneider II and Landman, Latimer, Clink and Robb, a Michigan co-partnership  
State of Michigan In the Circuit Court for the County of Muskegon  
Case No. 92-28889-NM  
Murray Pawloski and Flakne LLP 1997
2. James and Susan Bonofiglo, PBS Investments, Woodshollow Investments, Ltd. I, and Woodcreek Condominium Association v. Penny G. Pamer, Frederick P. Mamer, M&J Realty, Inc., and M&J Realty  
Eaton County Circuit Court  
Case No. 96-287CZ  
James Bonofiglo 1999
3. 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  
Diane Flohr 1996
4. 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 For the Western District of Michigan Southern Division  
Case No. 4:94-CV-126  
Jack Boyko 1995
5. James Langan v. Bauer, Bornstein, Morgan & Van Liere, a partnership, Claxton, Morgan, Flockhart & Van Liere, a dissolved partnership, Donald Morgan, an individual, and Gregory Claxton, an individual  
State of Michigan In the Circuit Court for the County of Kent  
Case No. 90-66465-NM  
Tolley, Fisher & Verwys P.C. 1994
6. Petoskey Plastics v. Craig Kear, Downbeir, Inc., d/b/a Diversified Plastics; Plactical Industries, Inc., & John Dow, Inc. jointly and severally  
State of Michigan In the Circuit Court for the County of Emmet  
Case No. 92-1822-CK  
Plunkett & Cooney, P.C 1993
7. Rehman, Robson & Company v. Currie & Kendall, P.C., Mark R. Mc Mahan & William H. Thomson  
State of Michigan In the Circuit Court for the County of Midland  
Case No. 87-005664-CK-B  
Currie & Kendall, P.C. 1991

8. Bengston v. Bengston  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 98-03405-DM  
Attorney: William Mills 1999
9. London v. London  
State of Michigan in the Circuit Court for the County of Montcalm  
Case No. 99-H-437-DO  
Attorney: Philip Idema 2000
10. Mary Ann Eyde v. Michael G. Eyde  
State of Michigan in the 56<sup>th</sup> Judicial Court for the County of Eaton  
Case No. 98-153-CB  
Attorney: Anthony Spokojny 2001
11. Linda Page Woelfel v. Alan K. Woelfel  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 00-05937-DM  
Attorney: William Mills 2002
12. 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. 01-034542NM  
Monica Karbal 2002
13. 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
14. 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  
Attorney: Jack Hoffman 2004
15. Bliss Clearing Niagara, Inc. v. Midwest Brake Bond Co.  
United States District Court in the Western District of Michigan Southern Division  
Case No. 5:02-CV-0067  
Attorney: Douglas Dozeman 2004

16. 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  
Attorney: Richard Gaffin, Miller Canfield
  
17. ACMA USA, Inc. v. Surefil, LLC  
United States District Court for the Eastern District of Virginia Richmond Division  
Case N. 3:08-CV-0071  
Attorney: Bruce M. Marshall                      2008
  
18. Elenora Launiere v. Timothy Launiere  
State of Michigan in the Kent County Circuit Court – Family Division  
Case No. 07-07810-DO  
Attorney: Lori Zellers                              2008
  
19. Mary Ellen Eastland v. AFLAC  
State of Michigan in the Kent County Circuit Court  
Case No. 06-10252-CZ  
Attorney: Jon J. Schrotenboer                      2009

**Cases Testified In:**

1. Noel Christoff v. Nancy Christoff  
State of Michigan for the Circuit Court for the County of Kent  
Case No. 90-68874-DM  
Noel Christoff  
Attorney: Jeremy Hickman                      1995
  
2. Moore v. Moore  
State of Michigan for the Circuit Court for the County of Kent  
Case No. 94-0240-DM  
Valuation of Plastic Surgery Associates, P.C.  
William Mills                                      1995
  
3. Wendy Thompson v. Mark Thompson  
Valuation of 3i Supply Company and Thermico, Inc.  
State of Michigan in the 42<sup>nd</sup> Judicial Circuit (Midland County) Court  
Case No. 94-3682-DM-C  
Industrial Insulation Specialists  
Attorney: Richard Lee Jr.                      1996
  
4. Mary Ann Eyde v. Michael G. Eyde  
State of Michigan in the 56<sup>th</sup> Judicial Court for the County of Eaton  
Case No. 98-153-CB  
Anthony Spokojny                              2001

5. Joni Colovos v. Peter Soto Colovos  
State of Michigan in the 2<sup>nd</sup> Judicial Circuit for the County of Berrien Trial Court – Family Division  
Case No. 03-1739-DM  
Attorney: Paul A. Taglia 2005
6. 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. 04-65761-SWR  
Attorney: Norman C. Witte 2005
7. William Jay Achterhof v. Gail Ann Achterhof  
State of Michigan in the 20<sup>th</sup> Judicial Circuit Court for the County of Ottawa  
Civil Action No. 06-54620-DM  
Attorney: Raymond J. Pater 2007
8. Rong Lin and Kantima Ferry v. Tzu Cheung and Qing Chen  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 05-01592-CZ  
Attorneys: Scott Dwyer & Doug Donnell 2007
9. ACMA USA, Inc. v. Surefil, LLC  
United States District Court for the Eastern District of Virginia Richmond Division  
Case No. 3:08-CV-0071  
Attorney: Bruce M. Marshall 2008

**Cases Worked On & Settled Prior To Testimony:**

1. 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  
Attorney: Dan Murray 1993
2. General Die & Engineering, Inc. v. LDI, Inc.  
State of Michigan In the Circuit Court for the County of Kent  
Case No. 94-3098-CK  
LDI 1995
3. Ronald L. Ducharme v. Catherine Ducharme  
State of Michigan In the Circuit Court for the County of Kent  
Case No. 93-79866-DM  
Attorney: Michael Quinn 1995
4. Gruen v. Zitta, et al  
State of Michigan In the Circuit Court for the County of Kent  
Case No. 96-08267  
Attorney: Thomas Blackwell 1997

5. Edward Hall v. Laurel Hall  
State of Michigan In the Circuit Court for the County of Kent  
Case No. 97-29301-DM  
Attorney: Martin Rogalski 1998
6. Douglas v. Douglas  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 97-11738-DO  
Attorney: Robert B. Relph 1999
7. John Mc Elwee v. Gary Wharton, Hazel Wharton, Omni Communications, and Onco, a Michigan Corporation  
United States District Court for the Western District of Michigan  
Case No. 198CV126  
Attorney: Jack Hoffman 1999
8. Pochyla/Wiedman v. Barecki  
State of Michigan In the Circuit Court for the County of Oceana  
Case No. 93-4466  
Attorney: Thomas Blackwell 1998
9. Doreen Solon v. Charles Solon III  
Valuation of Croswell Podiatry Association  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 97-06788-DM  
Idema & Keyser, P.C. 1998
10. McRory v. American Litho, Inc. (Steve Klotz)  
State of Michigan in the Circuit Court for the County of Kent  
Case No.  
Attorney: Laurie Gibson; Warner, Norcross & Judd, LLP 2001
11. Doris Van Dam v. Shoemaker Aggregates, Corp.  
United States District Court for the Western District of Michigan  
Case No. 1:00CV719  
Attorney: Terry Heiss, P.C. 2001
12. 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  
Attorney: Scott E. Dwyer, Mika Meyers Beckett & Jones PLC
13. Charles E. Lewis v. Ronna S. Lewis, representing Ronna S. Lewis  
State of Michigan, Barry County Trial Court – Family Division  
Case No. 05-224-DM  
Attorney: Stephanie Fekkes, Law Weathers & Richardson P.C.

14. 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  
Honorable Donald A. Johnson                      2005
15. Elite Auto Body, Inc., et al v Paul Barron  
State of Michigan in the Circuit Court for the County of Kent  
Case No. 09-11132-CB  
Attorney: Terry Heiss                              2009-2010
16. Keith Bazaire et al v Beechnaw Associates, Inc., Securian Financial Services Inc., et al  
State of Michigan in the Circuit Court for the County of Kent  
Case No: 07-06036-CZ  
Attorneys: Lawrence R. King, Sarah E. Madsen – Larson King LLP      2009-2010
17. Moline Cooperative Milling Company v Yankee Springs Dairy, Inc.  
State of Michigan in the Circuit Court for the County of Barry  
Case No: 09-000289-CK  
Attorney: Philip M. Idema                              2009-2010
18. OMNEX Accounting & Tax Services, Inc., v Tarraf & Associates Corporation et al  
State of Michigan in the Circuit Court for the County of Wayne  
Case No: 09-011829-CK  
Defendant: Hussein Tarraf                              2010
19. TAT International, LLC v Donald Engineering Company, Inc.  
State of Michigan in the Circuit Court for the County of Kent  
Case No: 08-13212-CK  
Attorney: William A. Horn                              2009-2010
20. ESSROC Cement Corporation v CP Recycling, Inc. et al  
State of Michigan Western District Court Southern Division  
Case No: 1:08-cv-00974  
Attorney: Robert D. VanderLaan                      2010

### **Cases Testified at Arbitration**

1. 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
2. Mary Ellen Eastland v. AFLAC  
State of Michigan in the Kent County Circuit Court  
Case No. 06-10252-CZ  
Attorney: Jon J. Schrotenboer                              2009

**Cases Attended Mediation:**

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  
Fern J. Sterk      1993

**Assisted With Cases, Negotiated Settlement:**

1. East Detroit Public Schools v. Plante & Moran, L.L.P.  
State of Michigan in the County of Wayne  
2001 - 2003
2. Dixie Lee Anderson v. Doyle Anthony Hayes, Sr.  
State of Michigan in the Kent County Circuit Criminal Division  
Case No. 04-02870-DO  
Honorable Patricia D. Gardner   2009

**Published Materials:**

“Business Partnering Relationships: A Proven Competitive Edge” Business Update, February, 1997

“Common Mistakes in 401-(k) Plans” Business Update, August, 1997

“Recognizing the Value of ROP: While Creating an Enjoyable Workplace” Business Update, November, 1997

“Valuation Discounts As Part of Estate Planning” Michigan Lawyers Weekly, March 23, 1998

“Ethics, Leadership, and Power” Business Update, April, 1998

“Success Can Be a Double Edged Sword!” Business Update, July, 1998

“Income Tax Today” Business Update, November, 1998

“Times ‘Like This’ Are Rare” MACPA Leader’s Edge, October, 1999

“Connective Leadership” Business Update, November, 2000

“Your Competitive Edge – Is it Time for a Revamp?” Business Update, May, 2004

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