



**BOB BATES**

*JD, CPA, CVA, CFE*

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CFO, Expert Witness and  
Valuation Services

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Member of:



Bob Bates, JD, CPA is a Bay area Certified Fraud Examiner (CFE) and Certified Valuation Analyst (CVA). His expert witness work includes damage calculations and other financial consulting and analysis.

For over 30 years, Bob has been CFO/Controller of various public and private companies in many industries in US/Canada/Europe/Asia. Bob raised \$35 million for several of them, and founded and bought and sold several of the companies. He also worked at KPMG and has his own accounting practice. He has extensive experience with acquisition due diligence, expert witness work, financial reporting, complex debt, modeling, supervising staff, growth and audit preparation.

He has valued small and midsize closely-held companies, fractional interests, purchase accounting and intangible assets for business owners, shareholders, investors, attorneys, CPAs, fiduciaries, courts and others who need reliable and defensible valuations. Bob performs valuations for estate, gift and other tax filings, succession planning, buy-sell agreements, management buy-outs, ESOPs, mergers and acquisitions, financing, reorganizations, shareholder disputes, marital dissolutions and litigation.

Since 2005 Bob has been involved in the valuation, sale, merger and acquisition of over a hundred businesses. Clients appreciate the real-world M&A transaction experience and practical knowledge of market participant behavior that Bob brings to business valuation and expert engagements. His industry experience encompasses publishing, distribution, technology, financial services, food and beverage, professional practices, many types of B2B and consumer services, telecommunications, internet, solar, ecommerce, SAAS, IOT, softwlamare, crowdfunding, retail, entertainment and more. Bob has authored articles, developed courses, presented and instructed groups of business owners, students and others on valuation, forensics, accounting/finance and M&A.

**EDUCATION:**

- CPA, 1999, 2023
- BS Management, Bucknell University
- Advanced coursework in accounting-University of Maryland
- Legal courses-Northwest California University School of Law
- JD, Santa Barbara & Ventura Colleges of Law

**ACCREDITATIONS & AFFILIATIONS:**

- Certified Public Accountant (CPA: VA, CA)
- Certified Valuation Analyst (CVA)
- Certified Fraud Examiner (CFE)

## **PUBLICATIONS**

- Fraud Magazine-Preventing Fraud in Troubled Companies (3 articles)
- CPA Magazine: Peachtree software review
- SBA accounting software review
- Quickbooks, Netsuite review
- Small Business Accounting software review
- Fraud Magazine-2018/Nigerian fraud ring
- Various blogs on financial/legal/business matters

## **TEACHING & AWARDS**

- Developed video course for accountants 2006
- Developed accounting courses in conjunction with largest public CPA in US for small cap companies 2012
- Witkin Award Law school (Contracts, Property)
- Delta Mu Delta, National Business Honor Society
- Dean's List 5+ times
- Top 1% national CPA exam (1 section), Top 20% overall, CA Ethics score > 90%

## **SPEAKING ENGAGEMENTS/PANELS**

- Various re tax, crowdfunding and Silicon Valley pitches to investors 1999, 2012-2017
- Toastmasters 2013-2016
- Radio show: Fraud in M&A 2017
- Webinar: Fundraising for startups 2018
- Valuations/Buy sell agreements: Bar Association, CPA/law firm 2018, 2019, 2020
- Damages engagements: Accountant Lawyer Alliance 2019
- Provisors-Attorney Affinity Group: Landmines in Buy Sell Agreements 2020

## **ORGANIZATIONS**

- FEWA, Forensic Expert Witness Association
- ACG, Association for Corporate Growth
- Accountant Lawyer Alliance
- Financial Executives International
- Provisors
- CalCPA, Forensic Services Section
- Gerson Lehrman Group-Council Member

- Consumer Attorneys of California-Member
- Financial Executive Networking Group
- National Directory of Registered Tax Return Preparers and Professionals Ltd.

#### CONTINUING EDUCATION

40 hours/year average: Valuations, Fraud, General accounting, other business (1999-present)-seminars, conferences, books, online

#### CFO WORK

Bob Bates is a CPA, JD, CVA, CFE with over 30 years of accounting experience as a Controller, Director and CFO in various types of businesses up to \$10 billion in size. He has done 5 IPO's/DPO's and reverse mergers and has been a Director of Public companies in various countries.

He has worked in telecom, media, retail and financial services in addition to having consulting experience at startups in the software, technology and life sciences fields. He has run or been partner in his own businesses- a publishing entity, a retail store and a public accounting firm. Bob was in pre-IPO companies and CFO in a growing public company, responsible for SEC filings. He was on the founding team of a Fintech company and a Retail App startup.

#### EXPERT WITNESS WORK

Bob has performed **damage calculations** and done **forensic exams** in a number of cases. He has valued employment streams, worked on insurance and fraud cases, and **tort** and **contract disputes** on a number of other diverse topics. He has testified many times and has been in multiple trials.

He has performed SOX work, has done over 100 valuations, over a hundred audits/reviews and stock options accounting and forensic work (discovered a \$300,000 embezzlement). He has done turnaround work and brokered various legal settlements.

#### SUB-SPECIALTIES: EXPERT WITNESS

- CPA/CFO malpractice, fiduciary, Board, standard of care
- Securities (SEC reporting)
- Usury/debt/banking
- Valuations-business, goodwill, IP etc.
- Forensic-general accounting, partnership, partition
- Divorce
- Torts: Personal injury, employment, conversion, Defamation
- Contract breaches: Damages, Lost profits, non compete

- M&A
- Referee/Receiver
- Dental, Restaurants
- Trust law/elder abuse calculations
- Cannabis/Sports/Entertainment

**COUNTIES/STATES-COURT/CASE LOCATION**

- Sonoma County, CA
- San Francisco
- Alameda County CA
- San Jose
- Miami
- Canada
- Los Angeles
- San Mateo
- New York
- Maryland
- Boston
- Nevada
- Texas
- Delaware
- Orange County CA
- Utah
- Contra costa, CA
- Colorado
- South Carolina
- Oregon

**RECENT CASES: CONSULTING & EXPERT WITNESS WORK**

- 2012 NY. Boone v. Trakkers: \$1.6m debentures, usury debt/breach—declarations
- 2012 NV Scheur \$200k-deposition: Breach
- 2014 NY Usury debt \$200k-declarations
- 2013 NY Boone v. Ascendant: \$1.7m debentures, usury debt/breach--assisted counsel with preparations/filings

- 2012-2013 LA, CA. Ascendant \$1.7m debentures—declarations
- 2012-2013 Orange County, CA. Ascendant \$400k debentures/usury debt-testify in court
- 2012-2013 Orange County, CA. AOF \$1.3m debentures/usury debt-testify in court
- 2012-2014 Alter ego SB, LLC NV-report
- 2013 DCI v GTJ-bankruptcy, declaration
- 2013 Skybox Realty, Stella Martinez Foreclosure tenant suit
- 2014 CV 081080 Zupan v. Wall-Hard money lender case/fraud-consult
- 2014 Simon Horwitz v. LR Environmental (California) Declaration re Quickbooks use
- 2016 Chris Davies (Dave Matthews Band) v Signature Bank-forensic report
- 2016 Getty Images v RMT-consult
- 2016 Patent Licensing Alliance v RMT-consult
- 2015-2016 Northern CA Federal court-ACL v. Fedex \$1.2m fraud/rackateering/False personation/unfair competition/breach/negligence—declarations/assist counsel with pleadings
- 2015-2017 Northern CA Federal court-ACL v. US military \$.7m fraud/rackateering/False personation/unfair competition/breach/negligence- declarations/assist counsel with pleadings 9th Circuit case
- 2016 ACL v Anacapa et al, Maryland Non-compete \$25 million—assist with preparation (case open, depo, hearings, declarations), including MSJ, appeal, testify. Obtained 6-figure settlement.
- 2016 US v Babatunde Aniyi Federal Criminal case related to ACL/Nigerian fraud ring-declarations, forensic research/consulting
- 2015-2016 ACL v AFS South Carolina \$2.5m + Financial Breach of contract-assist with discovery, trial preparation (settled)
- 2016 Bankrate: US v Dimaria-federal/consulting related to SEC/CFO fraud \$25 million
- 2017-2018 Flynn v Powermax: Oregon Employment (resume fraud, severance)-handled discovery, brokered settlement
- 2017 Synnex v AER-breach: consulting, brokered settlement
- 2018 Savi v Wackpro Quickbooks Fraud case CA-report, declaration
- 2018 S7 Group v Nextgen Tech-fraud, misrepresentation, declaration, mediation
- 2018 S7 Group v Westfield Mall-lost rent
- 2018 CSS v Elman: CPA malpractice case: CA-consulting expert
- 2018 Restaurant mall shut-down/eviction case: valuation for mediation (Dynasty v Vallco)
- 2018 NSC v Ania, Contra Costa, Damages calculation/report-restaurant fire-depo
- 2018 Fry v RMT-employment dispute: brokered settlement
- 2019 John Merrill v Track Group, Utah, CFO conduct/employment/duty-consult
- 2019 Jason Roussos v Pour Guys-Personal Injury case-report
- 2019 Fitbit v Jawbone, US DHS Federal Criminal case-IP theft/consult

- 2019 Frances Ludmer v Canadian attorney-Fiduciary/attorney malpractice (underlying case lost wages)-consult
- 2019 Lui Family Trust v Anna Toy et al.-Partition, fraud, embezzlement-consult
- 2019 Magtarget v Darrell Saldana-IP/unnamed patent/shareholder dispute-consult
- 2019 Frans Simon Van Leeuwen v Tri City Storage-report on value of property for settlement
- 2019 Hunter v Gloria Allred, CBS News-Employment discrimination, malpractice consulting
- 2019 ACL Computers v Offit Kurman-attorney malpractice. Southern District NY, Federal, declaration
- 2019 Suri v Chop Chop Inc. Failed acquisition-damages calculation: deposition, arbitration hearing
- 2019 Ronald L. Kawczynski v. Robert J. Kawczynski, Elder abuse, conversion: real estate case-depo-federal
- 2019 Apt Frame vs. Net App: San Jose-lost profit/employment case, defamation, fraud -depo
- 2019 Soudah v Raymond Soudah San Mateo Superior Court-divorce, valuation
- 2019 Lotus Partners v Estate of Higo-Las Vegas, CPA malpractice
- 2019 Zapelli divorce, Santa Rosa
- 2019 Risby v Holland, PI
- 2020 Ambe v Air France-wrongful death-report-federal
- 2020 Barbara Ruckert divorce, NY-forensic report/theft
- 2020 Berry v. Llamas-PI/lost income
- 2020 Kessell v. Chicology, Inc.-Employment/damages
- 2020 Mia Nellum v Gerald Nellum-divorce analysis
- 2020 McGinty v Ken's Tire-business shutdown-report
- 2020 ABC Wholesale, Inc. v. Bay Area Seafood Inc.-Accounting Referee, report
- 2020 Frank Devito v Holly Devito divorce-forensic analysis, valuation
- 2020 Harper Media, divorce-valuation
- 2020 Sirota/Gomez produce market-divorce
- 2020 RL/PX/AB v FUSD-declaration
- 2021 Versant v Choi/Hi Tec Dental – Fraud/failed acquisition-report
- 2021 Silber v Henflings – Trademark theft, valuation
- 2021 Dental Force v Williams/Sherman/Du – IP theft, conversion/acquisition
- 2021 Phillips v Evangelista –UTSA, Conversion/acquisition/valuation-dental-depo, trial
- 2021 Geokenetics \$500 million Bankruptcy-Preference payment legal/financial analysis/testing
- 2021 Pazmany v Citibank, Bank of America-standard of care after embezzlement-depo
- 2021 Lavelle v McBride, Partition-forensic analysis

- 2021 Accordias Healthcare v David C. Rose and Rural Health Financial Services, LLC-non compete (hired by former judge of Supreme Court of Sri Lanka), valuation
- 2021 Mary Lea Balsley v Joseph Bernardasci, Personal injury damages
- 2021 Tatevosvan lost wages
- 2021 Andrews Int'l v Andrews Global-trade secret, accounting presentation/financials
- 2021 Liberato Family trust: Jinkins v Sharpe-misappropriation, fiduciary, elder abuse-depo, trial
- 2021 Kittel v Santos: Partition, Arbitrator appointed forensic accountant
- 2021 Lloyds London v Zillow, Trulia: Class action subrogation-spoofed call software
- 2021 Ka Lai Au v There Sushi, employment claim/hearing
- 2022 Happy Tax v Banyan Accounting et al: Defamation, securities violations-federal
- 2022 Dalkert v Waverly Place, Willow LLC-Cannabis Real estate partnership dispute-forensic analysis
- 2022 Super Natural v Penrose-lost profits/depo
- 2022 Oasis Grill v Eric Ketchum-lost profits, restaurant valuation-depo
- 2022 American Home Energy v AEC Yield Capital, Swiss Alp Asset Management Gmbh-factoring fraud-NY Federal court-consulting
- 2022 Hippy Hops Farm v Pecfa High Opportunity Growth Fund-Usury frbt-depo, declaration
- 2022 Stephen Porter v Fox et al. Fraud in partnership-depo
- 2022 Aroz Ali v San Jose State University-employment
- 2022 In re Ordway marriage-valuation construction business, forensic work-trial
- 2022 Singh v OPLS, Seanet, Lobstar Ventures-forensic, declaration, depo
- 2022 MCM v John McEnery-buyout dispute/arbitration re Urban Market valuations-depo
- 2023 V Phipps v Camp Pendelton-PI-depo/federal
- 2023 Castenada v Westco-property dispute, CPA/tax issues re fake 1099's, overturned arbitration-depo
- 2023 N Eisen v Cosmo Alleycats-partnership dissolution/valuation-depo-federal
- 2023 Tsai v Serpa, Bellotti CPA's & Lea Journo Cosmetique-fraud, CPA/CFO malpractice-depo
- 2023 Gonzalez v Instant Brands, Target-federal case, NY, personal injury-consulting expert/tax
- 2023 Emi Ito v D B Park, Hough & Chon-tax duty of care/1031, breach, conversion, CPA malpractice-depo (vs Johnny Depp expert witness Michael Spindler)
- 2023 Mega v DB Insurance-lost profits
- 2023 Hernandez v Quantea-wrongful termination-depo, jury trial
- 2023 Sappal v Wise Education/Oaksterdam-wrongful termination, CFO malpractice
- 2023 Simonis v Long-business divorce/valuation
- 2023 Rami Saah v Maass, Mack et al Professional Dental Corp-share valuation/tracing, theft of shares-depo, trial

- 2023 Kipnis v Yeff-lost income, banking dispute/estate-depo
- 2023 Jacobson v Haynie CPA-malpractice-tax overpayment-depo, trial
- 2023 Lagle v Noble-franchise arbitration/forensic/contract breach/accounting
- 2023 SF Realty v Ampex-breach, lost profits
- 2023 Right Bros v BMI Group-lost profits, breach/fraud-Cannabis-depo
- 2023 Darby v Tons of Hours-valuation of shares, employment dispute
- 2024 Lee v Kim-Laundromat valuation, damages case re conversion, breach, interference-depo
- 2024 Hollingsworth v Hollingsworth-divorce/post trial declarations/reports re tax liability, CPA fees, declaration
- 2024 Brex Inc. v Su-Delaware Chancery Court-closing dispute/calculation \$75m acquisition-depo
- 2024 Crowded Group v. Cura Co-Colorado, damages-Canna
- 2024 Badenhorst v Strolovitch-damages/lost earnings-arbitration, depo
- 2024 Roro Auto body v Timeless auto body-trade secret/conspiracy, damages-trial
- 2024 Estate of ERIC RALPH ASHBY, decedent-declaration
- 2024 Enford LLC/Yajun Yin v John Does-fraud, conversion, theft
- 2024 Hsu v Doordash-breach, employment, IP
- 2024 Hsu v Doordash-arbitration-options valuation
- 2024 Harding v Bank of New York-mortgage accounting/bankruptcy
- 2024 Elias v West Coast Labs-fraud/pre-filing
- 2024 Hamidi v Gagnon-partnership fraud
- 2024 Los Tres Amigos Tortilleria v Suavecito Distributing-embezzlement
- 2024 Aqualine-forensic analysis/pre-litigation
- 2024 Trill v Vivares-Houston restaurant/forensic
- 2024 Orzal v Orzal, divorce/declaration re financial planner income/valuation
- 2024 Silverman LLC v. Fayad-forensic
- 2024 Nypl vs. Dependable Crane Services, LLC-fraud
- 2024 Urban Soccer v Vernola -breach/lost profits, damages/lease
- 2024 Yohannes v M&M Services/Pacific Sanitation-PI damages
- 2024 Singh v Singh Fraud, Conversion, Breach, Elder Abuse-\$100m gas station chain
- 2024 Humanitas-mediation brief/financial-bankruptcy analysis
- 2024 Goodlife, et. al. v. Drogueria, et. al., Failed acquisition-fraud, breach, misrepresentation
- 2024 Sergis v Samuelson-partition/fraud/breach duty/negligence
- 2024 Charge v Zimmerman, Dutley & Extreme Excavating-fraud, embezzlement/pre-litigation



- 2024 Doyle v Martinez-partition, quite title-accounting valuation

**PRIOR**

- Employment-\$300k embezzlement/Masse, Boston 2009
- Employment-Acucena v Interbank Washington, DC 1995
- PI case-Boston Maccleave \$100k-testify 2005-2008
- Breach/misrep/fraud/negligence ABC v Ken Green 2009
- Adversarial bankruptcy-2008-2011 Massachusetts/consulted. \$300k
- Tortious Interference 2005-Universal Records v Landspeed

**HE HAS DONE MANY VALUATIONS IN VARIOUS INDUSTRIES INCLUDING**

- |                         |                   |
|-------------------------|-------------------|
| • Technology            | • Printing        |
| • Software              | • Retail          |
| • Real estate           | • Semiconductors  |
| • Startups              | • Food & Beverage |
| • Professional Services | • Oil & Gas       |
| • Hospitality           | • Manufacturing   |
| • Medical               | • Entertainment   |

Many were for PCAOB audits as part of SEC reporting, and for IRS purposes.

SAMPLE VALUATION CLIENTS

- Inova Technology, Inc.
- Trakkers, LLC
- Tesselon, LLC
- Right Tag, Inc.
- Desert Communications, Inc.
- Edgetech Services, Inc.
- ACL Computers
- Rocky Mountain Tracking
- Reps Web
- ABC, Inc.
- Data Self
- ITI
- Click track
- Firestone
- Audio Visions
- Scope Investments
- Loveland Prosper
- Wellstrade
- Purfest
- Noah
- Greenplug
- ECP
- Clysdale
- Goldmail
- KCR Fund
- Addison
- Pacific Sage, LLC
- Golden Sage, LLC
- San Mateo Product
- EV Packaging
- U-Jam
- One Stop Halal
- Fab9
- Western Pallet
- Mitchell's Ice Cream
- McDonald's (franchise acquisition consultation)-trustee/rebuild
- News360
- Legal Nature
- Bella Gardens (tax appraisal-contribution)
- CEA-Solar
- Jim Walter Construction
- Dynasty
- JD Cesare
- Lightwerks
- Property Sciences Group
- Bad Ax Throwing, Knife throwing Canada-trademarks
- Nothing Bundt Cakes
- JPD Medicina Diagnostica LTDA, Brazil
- Fitzpatrick Estate LLC
- Vlisco/Made in Africa \$250 million valuation for \$175 million loan
- National Storage Tank/Steel Core Tank
- Sum of all numbers
- Western Gas
- Delia's dry cleaners
- Stop & Save
- Golden State Restaurant
- NTG Staffing
- Biocrypton
- San Pedro Market/Urban Market
- Systems Mechanical

- Royale UNX
- Italian Harvest
- PR Distribution
- GG Neuromonitoring
- Stratford Real estate
- MIA
- Alford
- Della's dry cleaner
- Huang PR
- Thermal Sun
- Black Mountain
- Master Metal
- A&A
- Cosmo Alleycats
- Adam & Qboti, partnership & corp
- Cable Car Hotel
- Ordway Construction
- King Plastics
- Candelaria Law
- Ashby (Community property)
- Alex Madkour (discounting/real estate)
- Sonoma County Counseling
- Fisher Forensic
- Venom EV
- Honor Golf carts
- Hawg carts
- Lacey's carts
- Cartiology
- S2 Golf carts

## TESTIMONIALS

*'...veteran CFO...who I had the pleasure of working with...careful and cool under fire...quickly seized the importance of critical components of situations. He is a consummate professional with integrity, grit and self-awareness who I would recommend without any reservations.'* – Tom Bryant, Director Business Development, Massachusetts Medical Society

*'Bob provides an exceptional level of service. Forgive the cliché, but he really "gets it." I highly recommend you put him to the top of your list when referring your clients' If anyone can help, you are the one. Bob is incredibly resourceful and a fountain of influence ! :)*

*– Burt Lampl, Valuation client*

*'A+ went out of his way to be helpful. Extremely friendly and a pleasure to work with. When experience counts, stick to a professional like Bob. Excellent and dependable'* – Feedback from Guru clients

*'The only one (CFO) you need to talk with'-C Hackley, Investment Banker*

*'More than sufficient to do the damages work'-P Beck, Esq.*

*'Thank you so much for all your wonderful and helpful insights and guidance'-B Buchanan, Esq.*

*'Didn't let them poke holes in your analysis; withstood the questioning', 'even keeled, always a pleasure to work with'-M Kelly, Esq. (litigator for 50 years)*

*'Strongest with regard to your explanation of the theory about (an orchestrated) fraudulent insurance claim by burning the business down', Mr. Bates is a fine expert and did a good job on this case. -R Harris, Esq. San Diego*

*'Thanks for all your great work' – L Embry, Esq. Maine/California*

*'Bob (is) great' – H. Bentaleb, Esq.*

*'Bright, focused, practical, detail oriented, broad experience, and very nice to work with' – L Dennen Esq.*

*'Bob is a humble, modest individual however he is very confident about his abilities. He is articulate and knowledgeable'-J. Bridgland, CFO recruiter*

*'Appraiser extraordinaire, super helpful' – J Robertson, Investment Banker*

*'Had his eye on the ball' – S Kronenberg, Esq.*

*'I highly recommend Bob Bates' – M Heinrich, Esq.*

*'Quick study'-S Pont, JD*

*'Great communicator! Professional'-Upwork Divorce client*

*'Perfect report-just what we needed'-M Zelaya*

*'There are three types of people in this world: those who make things happen, those who watch things happen, and those who wonder what happened. Bob makes things happen' –J Grobbelaar, Founder Broadvision*

*'Astute' (regarding evaluation of antitrust state with parties connected with Donald Trump, Giuliani, Ukraine/impeachment)- J. Horst, defense counsel*

*"Bob has the knowledge, skills, experience and the calm/strong style needed for a great expert witness."- L. Cionci, CPA, MBA, ABV*

*"Astute observation" Steve Cohn, Judge Pro Temp, San Jose*

*'Thank you again for your work. It was tremendously helpful for formulating our damages exposure' T. Dudum, Esq.*

*'Well organized...analysis under different scenarios that had been ambiguous' L. Lai, Law School Professor, Colleges of Law Ventura*

*'Exactly how I would have answered in conclusion'-opposing deposition counsel-J. Belote, Esq.*

*'You are a true Professional'-B Payne, VP Finance, Velocity*

*'He was very knowledgeable, kind, professional and made me feel like he was genuinely on my side yet fair with the value. I would highly recommend working with Bob' I had the great pleasure of meeting Bob Bates. Bob was professional, knowledgeable and never difficult to connect with. I would highly recommend his services. I truly felt he was concerned for me on a human level and not doing it because this is his job.-F. Devito*

*'Thank you for the care and the attention to detail you spent on this case. It's been a pleasure working with you'.-L. Jinkins, client/Military top-secret fraud investigator*

*'Professional, prepared, reasonably priced'-D Scott Kardin, Esq.*

*'Esteemed expert witness, non-pareil, well beyond the numbers'-Sheldon Pont, Expert Witness*

*'Work was excellent and I will highly recommend him to other attorneys and clients' -P Hwu, Esq.*

*'Low key, with many important designations' – A Cipriano, CEO coach*

*'No-nonsense, quickly solves problems'-Dana Borys, CPA*

*'Report is excellent, looks great, thanks for your good work'-J Montoya, B Andrew*

*'Analysis is very clinical'-B Greenfield, Esq.*

*'Thank you for your help. It did make a difference. I will utilize your services again.'-J Barrett, Esq.*

*'Thank you Robert. I feel so grateful to have found you'-K Lagle, client*

*'Your job is to teach (about financial issues). You taught me a lot in the past 2 months'-C Block, Esq.*

*'In lawsuit, ABC Wholesale, Inc. v. Bay Area Seafood Inc., your work was excellent and I highly recommend you to other attorneys and clients.-P Hwu, Esq*

*'You're a godsend' (forensic matter)-M Hollingsworth, Esq.*

*'Declaration looks really god'-C Frye, Esq.*