

WALWORTH & NAYH, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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Forensic Accounting Services

- Property & Casualty Insurance Claims Consulting
- No-Fault / Wage Loss Claims Consulting
- Litigation Support
- Training and Seminars for insurance, legal and accounting industry professionals

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A Name Changes, But Everything Else Remains the Same

Most of you have known our firm as Epps, Antonishen and Walworth for some time. In recent years, Joe Epps left the firm and our friend and partner Kevin Antonishen was lost to cancer. With the occurrence of these events, the time came to change the name of the firm to better reflect these changes. Our personnel and quality of service have remained the same and this will continue.

While the name has changed, our staff of forensic accountants has not. We continue to provide the same high quality services on which we have built our reputation in the industry.



Walworth & Nayh continues to specialize in forensic accounting and damages analysis required to help resolve disputes in insurance claims and commercial litigation.

Our commitment to providing the highest caliber of client service in a cost-effective manner has been and will continue to be maintained in every aspect of what we do.

Who We Are

Over the past 23 years, our firm has built a reputation for quality professional services in the areas of insurance claims consulting and litigation support.

We provide a variety of accounting and investiga-

tive services for our clients involved in insurance claims, business disputes, commercial litigation, valuations, personal injury losses and other litigation support roles.

On the following pages, you will recognize many

of the names you have come to know over the years. We thought that this would be a good time to let you know a little more about ourselves and provide you a further opportunity to put names with faces.

Robert J. Walworth, CPA

President

Bob is a Shareholder and President practicing in the Livonia office. He is a 1981 graduate of Oakland University.

Bob began his professional career at Shore & Azimov in 1982, sharing an office with Kevin Antonishen. In 1985, he joined with Joe Epps and then college student Gary Nayh, where he continued his work in economic loss analysis.

From 1986 to 1988, Bob was Controller at Lowry Computer Products in Brighton, Michigan. It wasn't long until the world of corporate accounting was no longer providing a professional challenge. In May

1988 Bob returned to forensic accounting with Joe, Gary, and shortly thereafter, Kevin. Bob became a Shareholder and has continued with the firm through to the present.

Bob concentrates his accounting practice in the area of economic damage analysis, specifically loss of income, business interruption, employee dishonesty, financial motive and fraud investigations. He has handled thousands of cases over the years, including a wide variety of large commercial losses, financial motive reviews, employee dishonesty losses, long-term wage loss, and many other specific types of economic damage reviews.



Bob is a member of the Michigan Association of Certified Public Accountants, The American Institute of Certified Public Accountants and an Associate mem-

ber of the Association of Certified Fraud Examiners. He serves as Vice-Chairman of the Fraud Task Force of the MACPA. In addition, he is co-founder and Past President of the Michigan Chapter of the National Society of Professional Insurance Investigators (NSPII), and is actively involved in presenting seminars for the MACPA, NSPII, IASIU and PLRB.

Gregory A. Wood, CPA

Vice President

Greg has over 16 years of experience in forensic accounting and litigation support starting with the firm in 1989. He has been a shareholder since 1998. He has extensive experience in the computation of economic damages as they apply under Michigan No-Fault law as well as cases involving loss of in-

come from injury, death, job termination, commercial insurance and contract disputes. Greg has handled thousands of cases in his career and has testified as an expert witness in the state courts of Michigan on matters involving economic damages.

Greg holds a masters degree in accounting from Walsh College (1993) and a bachelors degree in finance



from Michigan State University (1988). Greg has also recently enrolled at Walsh College to pursue a masters degree in economics.

Mark G. Stephanic, CPA

Manager - Grand Rapids

Mark has 23 years of experience in forensic accounting and litigation support, with particular emphasis in commercial insurance claims.

He has testified as an expert witness in federal and state courts in Michigan on matters involving



valuation, fraud and other matters related to damage studies. He has also served as appraiser and umpire in

appraisal proceedings in insurance matters.

Mark graduated from Northern Michigan University with a bachelors degree in Accounting and is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants.

Gary L. Nayh, CPA

Vice President

Gary is a shareholder and vice president practicing in the Livonia office. He graduated from Lawrence Technological University with a bachelors in accounting. He also attended Walsh College where he earned a Masters degree in finance.

Gary was the first employee of the firm and was hired in September 1983. He worked full time at the firm while attending college. In 1989 he left the firm to work in the finance department of a major national law firm. After a two year stint in private accounting, he returned to the firm. In June of 1997



he was elected as a shareholder in the firm.

Gary concentrates his accounting practice in the areas of economic

damage analysis, specifically loss of income, business interruption, employee dishonesty, financial motive and fraud investigations. He has extensive experience in calculation

of economic damages under the Michigan No-fault law. He has served as an appraiser and umpire. He has testified in both federal and state courts and served as an expert witness numerous times.

Gary is a member in good standing of the Michigan Association of Certified Public Accountants, The American Association of Certified Public Accountants.

Away from the office Gary and his wife employ a zone defense to keep up with their teenage son and triplet daughters. He is an avid hockey fan (Go Habs) and a marginal (at best) player.

Paul D. Donnan, CPA

Manager

Paul has 20 years of experience in forensic accounting and litigation support.

He has testified in both federal and state courts in matters involving commercial damages, commercial insurance claims, business valuation and family law



matters. He has also served as an appraiser in resolving insurance claims.

He is an honors graduate of Wayne State University with an M.B.A. in finance and business economics and has a bachelors degree in journalism from Grand Valley State University.

He is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants where he is a member of the Litigation / Business Valuation Task Force.

Paul has taught college courses in corporate finance and econometrics and has given various seminars.

Carla J. Kaschinske, CPA

Manager

Carla has ten years of experience in forensic accounting and litigation support. She has wide experience in the analysis of commercial insurance claims and economic damages for small businesses to multinational companies.

She is an honors graduate of Michigan State University with a bachelors degree in Accounting.

Carla is a member of the American Institute of Certified Public Accountants and



the Michigan Association of Certified Public Accountants.

Frances M. Hoffer, CPA

Manager

Fran has 19 years of experience in private industry and public accounting, including six years of experience in forensic accounting and litigation support. She is experienced in the analysis of wage loss and survivors' benefit claims for self-employed individuals under Michigan No-Fault law, disability and workers' compensation cases, as well as



She is a member of the American

litigation pertaining to loss of income for death, injury and job termination

Fran received an honors masters degree in accounting from Walsh College and a bachelors degree in psychology, with a minor in management, from Oakland University.

Institute of Certified Public Accountants, the Michigan Association of Certified Public Accountants, the National Society of Professional Insurance Investigators and an Associate Member of the Association of Certified Fraud Examiners.

Fran has assisted in the development and presentation of various seminars to insurance companies and in-house staff on topics such as self-employed wage loss benefits and survivors' benefits under Michigan No-Fault law.

Joseph M. Lothschutz, CPA

Manager - Grand Rapids

Joe has 20 years of experience in forensic accounting and litigation support. He has extensive experience in all aspects of commercial insurance claims, as well as personal injury claims and commercial litigation.

He has served as an appraiser in damage claim disputes and has testified as an expert witness in the

state courts of Michigan on valuation, fraud and other matters related to economic damage studies.

He holds a bachelors degree in business administration from Aquinas College and is a member of the



American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants.

Joe is active in the Honorable Order of the Blue Goose having been a Past Most Loyal Gander of the Michigan Pond and currently serves as the Permanent Keeper of the Golden Goose Egg for both the Michigan Pond and the Grand Rapids Puddle.

Nicholas T. Mouzarakis, CPA

Staff Accountant

Nick has six years of experience in public accounting, including three years in general public accounting and three years of experience in forensic accounting and litigation support. He has performed analysis of economic damages for individuals and small businesses.

He earned a bachelors degree in accounting from the University of Michigan, with distinction.

Nick is a member of the American Institute of Certified Public Accountants and the



Michigan Association of Certified Public Accountants.

He has assisted in the development of various seminars to insurance companies and in-house staff.

Jason T. Lee, CPA

Staff Accountant

Jason has six years of experience in public accounting, with four years of experience in forensic accounting and litigation support. Prior to joining the firm, he specialized in auditing and systems controls at a big four accounting firm. He has analyzed economic damages and commercial insurance claims for small businesses to multinational companies.

He is a graduate of Michigan State University with both a masters degree in professional accounting and a bachelors degree in accounting.

Jason is a member of the American Institute of Certified Public Accountants and the Michigan Association of Certified Public Accountants.



Ryan C. Schroeder

Staff Accountant

Ryan has four years of experience in forensic accounting and litigation support. He has analyzed economic damages for small businesses to multinational companies.

Ryan attended the University of Wisconsin - Milwaukee and graduated with a bachelors degree in accounting. He was active in the ac-

counting fraternity Beta Alpha Psi, where he served as Vice President of the UWM chapter.

Ryan is an avid soccer player in the Michigan Premier Soccer League and manages a team for the Metro Rangers Soccer Club.



Shannon M. Lee

Staff Accountant

Shannon has five years of experience in forensic accounting and litigation support. She has analyzed economic damages for individuals and small businesses.



She received her bachelors degree in accounting information systems from Eastern Michigan University.

At Eastern, Shannon was active in the Beta Alpha Psi accounting fraternity and served as a volunteer advisor for the Michigan Small Business Development Center.

Glenn W. McCormick

Staff Accountant

Glenn has 17 years of experience in forensic accounting and litigation support. He has analyzed economic damages for small businesses to multinational companies.

Damage studies prepared for clients have included: wage loss for self-employed individuals under Michigan No-Fault law; loss of business income and extra expense; loss of income for death, injury and job termination; inventory and other

contents losses; embezzlement; arson investigation for financial motive; and fraud investigations.

He is an honors graduate of Eastern Michigan University with a bachelors degree in accounting.

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At Walworth & Nayh, P.C., we specialize in Forensic Accounting Services, including Insurance Loss Accounting and Litigation Support.

We regularly provide expert testimony in deposition, trial and alternative dispute resolution venues. Our forensic specialists apply their knowledge of accounting, finance, information technology, and business to the investigation of specific issues related to insurance claims and litigation matters. Opinions are developed by thorough analysis combined with judgment and experience.



panies who have experienced a loss, and attorneys representing both plaintiff's and defendants involved in business disputes.

Unlike traditional accounting firms, we are exclusively devoted to helping clients resolve disputes by providing technical expertise in the relevant accounting and damages issues. For further information, we invite you to contact one of our partners at the

Our clients include insurance companies and their adjusters, private com-

numbers listed above, or by e-mail at amoceri@walnay.com.

Our Administrative Staff

No office could function smoothly without a talented administrative staff. From left to right, they are:

- Anne Moceri, Firm Administrator
- Amy Prew, Administrative Assistant
- Pat Vaughn, Office Manager
- Cecile MacDonell, Administrative Assistant
- Dawn Roegner, Administrative Assistant

