

Curriculum Vitae

PATRICK G. DUNLEAVY



Patrick G. Dunleavy
CPA, ABV, CBA, CFE, CVA

Dunleavy & Associates PLLC
39500 Orchard Hill Place Drive
Suite 190
Novi, MI 48375

Main: 248.305.8899
pdunleavy@dunleavyandassociates.com

EDUCATIONAL BACKGROUND AND CREDENTIALS

Michigan State University
Bachelor of Arts in Accounting (1973)

CPA - State of Michigan, Certified Public Accountant (1977)

ABV - American Institute of Certified Public Accountants, Accredited in Business Valuation (2000)

CFE - American Institute of Certified Public Accountants, Certified in Financial Forensics (2008)

CBA - Institute of Business Appraisers, Certified Business Appraiser (1997)

CFE - Association of Certified Fraud Examiners, Certified Fraud Examiner (1994)

CVA - National Association of Certified Valuation Analysis, Certified Valuation Analyst (1995)

MAJOR CLIENT SERVICE EMPHASIS AND AREAS OF EXPERTISE

- **Litigation support services** for clients in a wide range of industries.
 - Services include: quantification of economic damages resulting from breach of contract, business interruption, shareholders' disputes, business torts, patent/copyright infringement, professional malpractice, and condemnation.
 - Industries include: machinery and parts manufacturing; pharmaceutical; consulting services; automobile and other equipment dealers; national retail chains; computer information technology; telecommunications; electric energy production; steel production; commercial and residential construction and development; trucking; warehousing and storage; wholesalers; manufacturers representatives; scrap metals and recycling; waste management; insurance; agriculture; healthcare; legal and accounting services; restaurants; universities; municipalities; and governmental programs.
- Quantification of lost earnings in wrongful termination, personal injury, and wrongful death for cases involving auto and job-related accidents and medical malpractice.
- Court-qualified expert with extensive testimony experience in both jury and non-jury proceedings. Qualified as an expert in Federal, Circuit, District, and Bankruptcy Courts.
- Extensive consulting and case strategy experience including analysis of settlement structures, preparation of discovery requests, interrogatories, direct and cross-examination questions, and assistance with Daubert motions.
- Court appointed mediator, forensic examiner and an arbitration panelist.
- Fraud/forensic accounting services, including the identification and quantification of fraudulent activity involving employee theft, financial statement fraud, and diversion of funds to affiliated entities in a variety of industries.
- Business valuation services related to litigation support, condemnation, mergers, acquisitions and sales of businesses, marital dissolution, and estate and gift taxes.

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- Turnaround management services include:
 - Financial, operational, and strategic assistance to senior management of distressed businesses.
 - Development of individualized solutions for preservation of cash, and re-establishing credibility and communication between troubled companies and their creditors.
 - Development of customized business plans to restore earnings and restructure the balance sheet including assistance to management to implement the plan.

EMPLOYMENT HISTORY

- Dunleavy & Associates PLLC, Managing Member, September 2007 to present
- Virchow Krause & Company, Partner, February 2006 to September 2007
- Conway MacKenzie & Dunleavy, Partner, 1990 to February 2006
- O'Hara Dunleavy & Carter, Partner, 1979 to 1990
- Deloitte, Senior Accountant, 1975 to 1979
- Kraft Foods Inc., Internal Auditor, 1973 to 1975

PROFESSIONAL AFFILIATIONS AND MEMBERSHIPS

- American Academy of Economic and Financial Experts
- American Arbitration Association - Commercial Panel, Member
- American Board of Forensic Accounting, Diplomat
- American Institute of Certified Public Accountants, Member
- American Institute of Certified Public Accountants - AICPA Committee on Management Consulting Services, Member
- Michigan Association of Certified Public Accountants, Member
- Michigan Association of Certified Public Accountants - Committee on Litigation Support Services, Member
- Institute of Business Appraisers, Member
- National Association of Certified Valuation Analysts, Member
- National Association of Certified Fraud Examiners, Lifetime Member
- National Association of Forensic Economists, Member
- Pope John XXIII Hospice Center, Board of Directors
- Ancient Order of Hibernians, Past State President

PROFESSIONAL SPEAKING AND PUBLISHED ARTICLES

Speaker at:

- Institute of Continuing Legal Education
- Michigan Association of Certified Public Accountants
- Oakland County Bar Association
- Various law firms, brokerage firms, and lending institutions
- Detroit Area Youth Council

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Published articles:

- “Failure to Properly Protect Intellectual Property from Theft or Misappropriation Can Prove Costly,” *VK Hot Topics* (Spring 2007)
- “Lost Profits Calculation – Avoid Speculation” *MACPA Leaders Edge* (July/August 2006)
- “When Are Lost Profits Calculations Considered Speculative? An Expert’s Perspective,” *Federal Bar Association’s FBA Newsletter* (2006)
- “How to Prevent Common Mistakes in Litigation Support,” *Detroit Legal News* (1996)
- “Time to Revisit Stock-for-Debt Exception,” *The Secured Lender*