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EDUCATION

Master of Accountancy Bowling Green State University
B.S., Business Administration (Major in Finance) Bowling Green State University

PRESENT EMPLOYMENT

Managing Director, Berkeley Research Group, LLC

PREVIOUS POSITIONS

Managing Director, UHY Advisors FLVS, Inc., Houston, Texas, 2000–2010
Managing Director, Intecap, Inc., Houston Texas, 1999–2000
Partner, PricewaterhouseCoopers, Houston, Texas, 1972–1999

CERTIFICATIONS AND DESIGNATIONS

Certified Public Accountant (CPA)
Certified Fraud Examiner (CFE)
Chartered Financial Analyst (CFA)
Accredited in Business Valuation (ABV)
Certified Valuation Analyst (CVA)
Certified in Financial Forensics (CFF)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Texas Society of Certified Public Accountants
Houston Chapter of TSCPA
CFA Institute
Houston Society of Financial Analysts

Licensing Executives Society
Association of Certified Fraud
Examiners

SELECTED PROFESSIONAL PUBLICATIONS

- (1) "IP Damages Update," October 20, 2016, presented with Natalie Alfaro Gonzales of Baker Botts LLP at the Texas Society of Certified Public Accountants' 2016 Business Valuation, Forensic & Litigation Services Conference
- (2) "Calculating Reasonable Royalty Damages in the Changing World of Patent Litigation in the United States" (with Jeffrey S. Whittle), *Inside the Minds - The Impact of Recent Patent Law Cases and Developments*, 2013 Edition, 107–124
- (3) "Entire Market Value Rule: Recent Cases on Reasonable Royalty Damages" (with James Woods and Russell Emerson), *IP Litigator*, January/February 2010
- (4) "Using Financial & Valuation Experts to Your Advantage in the Courtroom," July 29, 2005, presented to the New York State Bar Association
- (5) "Trade Secrets," *The Houston Business Journal*, May 7–13, 2004
- (6) "Intellectual Property/Technology Law: Patent Licenses," *The Houston Business Journal*, May 18, 2001
- (7) "Litigators and Damage Experts – Keys to a Good Relationship," *Texas Lawyer*, May 2001
- (8) "Thinking About Intellectual Property: Vast Potential, Management Required" (with Walter Bratic), *PW Review*, June 1996
- (9) "All You Ever Wanted To Know About Royalty Audits" (with Vince Gulati), *The Law Works*, February 1996
- (10) "Arbitration v. Litigation: Difference Could Be in Cost" (with Carmen R. Eggleston), *The Houston Business Journal*, May 1995
- (11) "Preparation and Use of Forecasts," *Corporate Controller's Manual*, Chapter D2, Paul J. Wendell (ed.)
- (12) "Analyzing Chapter 11 Filings," *Workouts and Turnarounds*, Chapter 21, Dominic DiNapoli, Sanford C. Singoloff, and Robert F. Cushman (eds.)

PROFESSIONAL EXPERIENCE

Mr. Vollmar's experience includes the management of a wide variety of litigation, bankruptcy, valuation, audit, and internal control review engagements. He specializes in serving the oil and gas, retail, financial services, and manufacturing sectors of the economy.

- Evaluated solvency of a publicly held exploration and production company for purposes of a fraudulent conveyance claim by creditors.
- Evaluated defendants' profits in connection with a trademark infringement action brought by a company selling coolers. Also assessed the portion of such profits

- allowable to the infringement.
- Evaluated the lost profits arising from a breach of contract brought against a manufacturer of large compressors.
 - Evaluated defendant's profits arising from the claimed trademark infringement brought by a crankshaft manufacturer.
 - Evaluated whether disclosure of certain representations were required under generally accepted accounting principles.
 - Evaluated business valuations utilized in a breach of contract dispute.
 - Evaluated monthly profits from an offshore oil and gas lease in connection with an alleged breach of the lease agreement.
 - Evaluated economic damages arising from an alleged fraud in a purchase/sale of a working interest in oil and gas properties.
 - Court appointed financial expert in a dispute over payment of joint interest billing.
 - Evaluated economic damages arising in a purchase and sale of oil and gas properties.
 - Special Audit Master retained to assess issues, if any, arising out of a royalty audit involving two oil and gas companies.
 - Evaluated financial exposure in connection with class action litigation arising out of a dispute over royalty deductions taken.
 - Evaluated damages claimed arising from the alleged infringement of trademarks.
 - Evaluated whether an auto manufacturer was the alter ego of an auto dealer.
 - Evaluated unjust enrichment arising from an alleged trademark infringement.
 - Evaluated lost profits arising from an alleged misappropriation of trade secrets relating to certain customer information.
 - Evaluated lost profits arising from an alleged breach of contract relating to accounting software.
 - Evaluated the reasonable royalties associated with the alleged misappropriation of trade secrets re: a cathode material used in lithium ion batteries.
 - Evaluated the lost profits arising from the alleged breach of a supply agreement for caustic soda.
 - Quantified the reasonable royalty damages arising from the alleged misappropriation of trade secrets by an insurance company.
 - Evaluated the lost profit and business value arising from the alleged breach of fiduciary duty by the manager of a title company office.
 - Evaluated the use of an investor's funds by a promoter of oil and gas properties and conducted analyses of the rate of return attained by other investors in previous investments.
 - Determined economic damages arising from the loss of a contract due to the breach of contract with another party.
 - Determined economic damages arising from the blowout of a natural gas well.
 - Evaluated reasonable royalties and lost profits arising from the alleged infringement of a patent on a method of repairing torn ACLs.
 - Evaluated reasonable royalties relating to the alleged infringement of copyrighted software.
 - Evaluated lost profits and reasonable royalties relating to the alleged

- infringement of a patent relating to the design of a computer processor.
- Evaluated inventory accounting policies and practices utilized by a refining company in conjunction with litigation against an international accounting firm.
 - Evaluated economic damages arising from the alleged infringement of a patent relating to knee implants.
 - Evaluated alleged overcharges resulting from the sale of polypropylene catalysts.
 - Evaluated lost profits and reasonable royalties resulting from the alleged infringement of a patent utilized in DNA sequencing.
 - Evaluated lost profits and reasonable royalty damages arising from the alleged infringement of a patent involving a steel making process.
 - Evaluated economic damages arising from the alleged infringement of a trademark used by a financial institution.
 - Evaluated the feasibility of the Plan of Reorganization proposed by an independent oil and gas company in a bankruptcy proceeding.
 - Evaluated lost profits arising from the alleged breach of contract by a leasing company to provide support for certain accounting software.
 - Evaluated lost profits and reasonable royalty damages arising from the alleged infringement of a patent involving the repair of underground sewer pipe.
 - Evaluated the profitability of certain pre-need funeral contracts in connection with alleged securities fraud.
 - Valued claims made by creditors and performed financial analyses for the large retail company in bankruptcy.
 - Evaluated economic damages arising from the alleged breach of fiduciary duty by the operator of a natural gas pipeline.
 - Valued a chain of fast food restaurants in connection with the entity's bankruptcy.
 - Valued a group of fast food restaurants.
 - Assessed the adequacy of audit procedures performed by two accounting firms in conjunction with separate litigation brought by the federal government in connection with failed savings and loans.
 - Quantified energy investment credits arising from the purchase and installation of equipment at a petrochemical complex.
 - Evaluated damages arising from the alleged theft of an overriding royalty interest in a Russian oil and gas property.
 - Determined the propriety of certain accounting practices applied to calculate payments to royalty holders arising from production from oil and gas properties in Australia. Issues were arbitrated in London, England.
 - Analyzed cash flows in a dispute in which purchasers of limited partnership interests in certain public oil and gas income funds alleged fraud on the part of the general partner and operator. In addition, analyzed property expenditures, use of loan proceeds, commission, etc. for compliance with prospectuses.
 - Analyzed disclosures made in financial and other records in a dispute

in which certain owners of an intrastate oil pipeline alleged fraud and self-dealing on the part of the operator.

- Directed several internal investigations for PriceWaterhouse and PricewaterhouseCoopers to assess the adequacy of audit procedures performed.
- Analyzed alleged fraud and misrepresentation in conjunction with the sale of oil and gas properties.
- Determined lost profits and other damages arising from the destruction of a production platform in an offshore oil field.
- Evaluated alleged under-billing for certain offshore gas production.
- Assessed the adequacy of audit procedures performed by independent accountants in their examination of an oil and gas exploration and production company.
- Determined damages relating to an alleged breach of a gasoline blending agreement.
- Analyzed the profitability of an allegedly unsafe sport utility vehicle manufactured by a large foreign auto company that had been involved in the injury of a driver and passenger. Analyses were developed for consideration in assessing punitive damages.
- Evaluated lost profits and/or reasonable royalties in connection with the alleged infringement of patents relating to the production of corn seed resistant to the European Corn Borer.
- Evaluated reasonable royalties in connection with the alleged infringement of patented technology used in the manufacture of pagers.
- Determined the actual rate of interest charged by an equipment manufacturer.
- Analyzed the use of certain loan proceeds by a borrower.
- Assessed lease and occupancy status of a medical office building.
- Observed and commented upon accounting and processing controls over documents relating to a shipping accident.
- Determined potential damages arising from the alleged wrongful termination of an employee of an international electronics firm.
- Assessed whether a local CPA had adequately performed the procedures required in a compilation of financial statements for a gasoline distributorship.
- Served as an arbitrator in an accounting dispute arising from the spin-off of a subsidiary of a major electronics distribution company. This engagement required the analysis of company procedures and transactions, interviews with selected officers of the parties and the review of the relevant accounting literature.
- Provided acquisition assistance to a foreign national oil company in an offering to purchase certain refinery, marketing and retail operations from a U.S. oil and gas company.
- Evaluated damages claimed in connection with the alleged infringement of a patent on technology used in a remote control device.
- Conducted a special investigation for a major corporation to determine

- the amount, if any, of unreported non-cash employee compensation over a four-year period.
- Determined lost profits suffered by a specialty advertising manufacturer due to the breach of a factoring agreement with a consumer finance company.
 - Valued approximately \$450 million of non-performing loans (primarily real estate and commercial loans in Texas, Colorado, and California) of a major financial institution.
 - Valued approximately \$25 million real estate mortgage loans in connection with an acquisition of a Texas life insurance company.
 - Valued approximately \$300 million non-performing loans (primarily real estate, commercial and energy loans) of a major Texas bank.
 - Assisted a large public petroleum services company in its efforts to restructure approximately \$700 million of debt.
 - Assisted in litigation consulting engagement in connection with a dispute involving approximately \$250 million arising from the divestiture of the Bell Operating Companies from AT&T.
 - Assisted secured creditors of a major drilling contractor in evaluating sufficiency of cash flows generated from operation of specific drilling rigs to retire the company's secured debt.
 - Assisted legal counsel in evaluating damages sought in a patent infringement suit against a small oil well services company and in calculating damages resulting from a counterclaim alleging antitrust violations.
 - Assisted in litigation consulting engagement concerning a \$300 million international arbitration involving a domestic oil company and a foreign national oil company arising from a dispute over the interpretation of a joint venture operating agreement covering oil and gas exploration activities in Guatemala.
 - Managed the audit of the exploration and production, transportation and supply and marketing segments of a major integrated oil company, including the review of
 - FAS 69 data.
 - Managed the audits of two independent oil and gas exploration and production companies.
 - Senior manager on two internal control reviews, one to evaluate the effectiveness of the internal audit department of a major integrated oil company and the other to evaluate the adequacy of internal accounting controls over cash disbursements of an independent oil and gas exploration and production company.