

Curriculum Vitae

Michael J Pascal, JD, CVA

 **Forensic & Valuation Services, PLC**

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Credentials

Juris Doctorate (JD) **1983**
Certified Valuation Analyst (CVA) **2016**

Education and Training

The University of Memphis School of Law
Juris Doctorate **1982**
The University of Memphis
Bachelor of Science in Business Administration (Accounting) **1980**
National Association of Certified Valuators and Analysts
Business Valuation Certification and Training for CVA (40 Hour Course) **2015**
Institute for Family Conflict Resolution
Introductory Interdisciplinary Collaborative Divorce Training (14 Hour Course) **2018**

Educational Conferences

National Association of Real Estate Investment Trusts - *Annual Conferences* **1994 - 1998**
Tennessee Society of CPAs - *Forensic & Valuation Services Conference* **2017-2024**

Professional Memberships

The Tennessee Bar Association (TBA) **2015-Present**
Member
National Association of Certified Valuators and Analysts (NACVA) **2015-Present**
Member
Memphis Collaborative Alliance
Member **2018-Present**

Work History

Forensic & Valuation Services, PLC – Senior Analyst **2015-Present**
Grace/Browning/Grayco Construction – CFO, In-House Counsel **2005-2015**
Kenlan Development – CFO, In-House Counsel **2005-2015**
Vista Memphis, LLC – Principal **2001-2005**
Orion Realty Advisors, LLC – Principal **2001-2005**
RFS Hotel Investors, Inc. – EVP, CFO, CAO, In-House Counsel **1993-2001**
RFS, Inc. – CFO, In-House Counsel **1991-1993**
Dominion Hospitality Management – CFO, In-House Counsel **1989-1991**
The McDowell Company – CFO, In-House Counsel **1983-1989**

Range of Experience

Bankruptcy

Defense of Discharge

Business Valuation

Divorce, Sale, Acquisition, Merger, Litigation, Estate & Gift

Divorce Consulting Services

Property Division, Alimony Analysis, Pension Valuation, Separate Property & Dissipation Issues

Forensic Economics / Economic Damages (Plaintiff & Defense)

Lost Business Profits

Forensic Investigative Accounting

Fraud, Divorce

Finance

1993 - Integral part of establishing the first hotel Real Estate Investment Trust (REIT) since the 1960's.

Participated in IPO and additional follow on offerings totaling over \$350,000,000

As CFO, took the lead on several bond issues totaling over \$300,000,000

Commercial Real Estate

Involved in the acquisition of over 100 commercial properties including hotels, office buildings and shopping centers throughout the United States

Participated throughout the process from due diligence, contracting to purchase the property and closing

Commercial Real Estate Financial Management

Managed the finances and vendor contracts for several shopping centers in Northern Mississippi including lease representation

Personal and Community

Past

March of Dimes – Treasurer, Board of Directors Local Chapter

Habitat for Humanity, Member

Current

Germantown, TN Financial Advisory Commission, Member

Court Qualified as an Expert Witness

- Chancery Court of McNairy County, Tennessee
Business Valuation
- General Sessions Court of Hardin County
True Income for Support and Financial Forensics
- Chancery Court of Madison County, Tennessee
Business Valuation, Tennessee Uniform Fraudulent Transfer Act
- Chancery Court of Davidson County, Tennessee, Part 4
Breach of Lease – Economic Damages
- Circuit Court of TN at Shelby County, Division 3 (30th Dist. At Memphis)
Business Valuation and True Income for Support
- Circuit Court of TN at Shelby County, Division 6 (30th Dist. At Memphis)
Business Valuation and True Income for Support
- Circuit Court of TN at Shelby County, Division 5 (30th Dist. At Memphis)
Business Valuation
- Circuit Court of TN at Shelby County, Division 9 (30th Dist. At Memphis)
True Income for Support

- Chancery Court of TN at Memphis, Part 2
Business Valuation and Financial Forensics
- Circuit Court of TN at Shelby County, Division 1 (30th Dist. at Memphis)
Financial Solvency of Business,
- Circuit Court of TN at Shelby County, Division 8 (30th Dist. at Memphis)
Business Valuation and True Income for Support
- Circuit Court of TN at Shelby County, Division 4 (30th Dist. at Memphis)
Valuation of Marketing Agreement, Valuation of Leasehold Interests
- Chancery Court of MS at Desoto County
Business Valuation
- Chancery Court of TN at Memphis, Part 3
Contract Dispute
- General Sessions Court of McNairy County, TN (heard in Chancery Court of TN, Fayette County)
Business Valuation
- Shelby County Divorce Referee
Pendente Lite hearing
- Shelby County Juvenile Court
Determination of Income for Child Support
- Circuit Court of TN at Shelby County, Division 7 (30th Dist. at Memphis)
Need & Ability to Pay Support Analysis
- American Arbitration Association
Contract Dispute

Appointed as a Special Master

- Circuit Court of TN at Memphis, Division 5
Special Master for Division of Proceeds

Presentations and Publications

- Presenter – “Surviving Cross Examination-Panel”, Tennessee Society of CPAs Southeastern Forensic & Valuation Services Conference, Brentwood, TN, Oct. 2022
- Presenter – “Valuation Perspectives on Goodwill Panel”, Tennessee Society of CPAs Southeastern Forensic & Valuation Services Conference, Brentwood, TN, Oct. 2019
- Presenter – “The Good, The Bad and the Unusual; A Workshop on Complex Forensic Accounting Applications”, Tennessee Society of CPAs Southeastern Forensic & Valuation Services Conference, Brentwood, TN, Oct. 2018

Expert Witness Testimony Appearances – Trial

- 2025 – *Tamara Hill, Spouse of T. Robert Hill, Jr, Plaintiff, v Ricky Boren and Jeff Boyd, Defendant Creditors of T. Robert Hill, Defendant/Counter-Plaintiffs v T. Robert Hill and Tamara Hill, Counter-Defendants, Case No. 78352* Chancery Court of Madison County, TN, Tennessee Uniform Fraudulent Transfer Act, Jury Trial
- 2024 – *Mickey Russell Hodges v Sarah Peeples Hodges, No. CT-3127-22*, Circuit Court of Shelby County, TN, Div 1, divorce business valuation and income for support purposes
- 2024 – *Katie M. Austin v John C. Austin, No. 9599*, Chancery Court of McNairy County, TN, divorce business valuation
- 2024 – *Mickey Russell Hodges v Sarah Peeples Hodges, No. CT-3127-22*, Circuit Court of Shelby County, TN, Div. 1, Divorce Referee Hearing, divorce true income for support
- 2024 – *Adriana Rivera-Figueroa Ray v Colton Lee Ray, No. 23-DV-24*, General Sessions Court of Hardin County,

- TN, Divorce, Hearing, divorce true income for support and financial forensics
- 2024 – *Anca Cristina Marr v Freeman Anthony Marr*, No. CT-0280-20, Circuit Court of Shelby County, TN, Div 5, divorce business valuation and financial forensics
 - 2024 – *Zian Taylor v Derek Taylor*, No. CT-0541-21, Circuit Court of Shelby County, TN, Div 4, divorce business valuation and tracing of funds
 - 2023 – *John Falls v Christopher Brown, Tattooed Millionaire Entertainment, LLC and Tattooed Millionaire Records*, No. CT-3322-20, Circuit Court of Shelby County, TN, Div 4, valuation of a leasehold interest
 - 2023 – *GENash LLC v Drury Nashville LLC and Rose Legacy LLC as successor in interest to Agnolotti Properties LLC*, No. 20-1295, Chancery Court of Davidson County, TN, Part 4, economic damages, Jury Trial
 - 2023 – *Jennifer Lynn Sheffield v Phillip Nathaniel Sheffield*, No. 81540, Circuit Court of Madison County, TN, Div 3, divorce business valuation
 - 2023 – *Darin K Halford v Holly M Halford*, No. CT-4389-21, Circuit Court of TN, Div 3, divorce business valuation and true income for support
 - 2022 – *In Re JPJ*; Docket # EE4607, Shelby County Juvenile Court; father’s true income for support
 - 2022 – *Melissa Barlow Crenshaw v Kenneth Dale Crenshaw*, No. CT-1571-20, Circuit Court of TN, Div. 1; divorce patent valuation and alimony analysis
 - 2022 – *Brittany s. Petrauskas v Laurynas Petrauskas*, No. CT-3235-21, Circuit Court of TN, Div. 8; divorce business valuation and true income for support
 - 2022 – *Lorrie W. Newton v Bruce Cole Newton*, No. CT-4508-19., Circuit Court of TN, Div. 6; divorce, business valuation and true income for support
 - 2022 – *Lijuan Liu v Robert Dorsey*, No. CT-0081-21. , Circuit Court of TN, Div. 3; Divorce Referee, *Pendente Lite* hearing on support
 - 2022 – *Robert D. Amann v Patricia F. Amann*, No. CT-4275-19. , Circuit Court of TN, Div. 5; divorce business valuation
 - 2021 – *Heather R. Blount v James E Blount*, No. CT-005694-18. , Circuit Court of TN, Div. 9; divorce true income for support
 - 2021 – *Jennifer Watts v Scottie Watts*, No. CH-14-0083. , Chancery Court of TN, Part II, [On Remand]; divorce true income for support
 - 2021 – *Lama Elbahlawan v Wesam Ballouk*, No. CH-19-0053, Chancery Court of TN, Part II, divorce business valuation of multiple interests and financial forensics
 - 2020 – *Kathryn Shannon v Jack Shannon, Jr.*, No. CT-1395-20, Circuit Court of TN, Div. 1, financial solvency of business
 - 2020 – *Susan Swain v Michael Swain*, No. CT-3636-19, Circuit Court of TN at Memphis, Div. 4, Divorce Referee, *Pendente Lite* hearing on Wife’s true need for support
 - 2019 – *James Franklin Byrd v Valerie F. Byrd*, No. CT-003838-16, Circuit Court of TN, Div. 8, divorce business valuation and true income for support
 - 2019 – *Charles P. Boone v Dawna Divine Boone*, No. CT-000783-17, Circuit Court of TN, Div. 4, divorce valuation of marketing agreements
 - 2018 – *Earline K. Wallace v David L. Wallace*, No. CH1:16-CV-01400, Chancery Court of MS at Desoto County, divorce business valuation
 - 2018 – *Commercial Painting Co., Inc. v. The Weitz Co., LLC, et al.* No. CH-06-1573-3, Chancery Court of TN at Shelby County, economic damages analysis, Jury Trial
 - 2018 – *Johnny Todd Greer v Deborah Lynne Greer*, General Sessions Court, McNairy County, Tennessee, No. 16-DV-96 (case heard in Fayette County Chancery Court), divorce business valuation
 - 2017 – *Margaret Kramer v Clayton Kramer*, No. CT-002227-16, Circuit Court of TN at Memphis, Div. 6, Divorce Referee, *Pendente Lite* hearing on business structure

- 2016 – *Kisha Trezevant v. Stanley Trezevant III*, No. CT-003516-13, Circuit Court of TN at Memphis, Div. 7, divorce business valuation & true income for support needs
- 2015 – *Kisha Trezevant v. Stanley Trezevant III*, No. CT-003516-13, Circuit Court of TN at Memphis, Div. 7, divorce support need & ability to pay analysis
- 2015 – *Apperson Crump PLC v. Gary K. Smith, Esq. and Gary K. Smith Law Firm, PLLC*, Case No. 01.14.0001.7102, American Arbitration Association, contract dispute

Expert Witness Testimony Appearances – Deposition

- 2024 - *Mickey Russell Hodges v Sarah Pepples Hodges*, No. CT-3127-22, Circuit Court of Shelby County, TN, divorce true income for support
- 2022 – *Brittany S. Petrauskas v Laurynas Petrauskas.*, No CT-3235-21, Circuit Court of Shelby County, Division 8, divorce business valuation & true income for support
- 2021 – *Jill Ann Schubert v William Joseph Shubert, Jr.*, No 18-CV-565W, Chancery Court of Marshall County Mississippi, divorce division of marital assets & need & ability to pay analysis
- 2020 – *Lookout Mountain Suites, LLC v. Neal Pinkston, the City of Chattanooga, Tennessee, et al*, No. 1:18-cv-00311-HSM-SKL, United States District Court for the Eastern District of Tennessee at Chattanooga, economic damages to a hotel business
- 2020 – *Mitchell D. Horst v. Jessica L. Horst*, No. CT-0708-19, Circuit Court of TN at Memphis, Div. 2, divorce true income for support analysis
- 2019 – *The Estate of Phillip Bittker and The Phillip L. Bittker Trust by Allan M. Bittker as Executor, v. Jeffrey Hines Farmer, Jr.*, 14-25856-PJD, Chapter 7, United States Bankruptcy Court, Western District of Tennessee, Western Division, issues related to Discharge in 11 U.S. Code Section 727 for failure to maintain records of financial condition, loss of assets and presenting false claims
- 2019 – *Olivia Babb Russom et al v. Shady Creek Properties LLC, et al*, No.: CV2017-108-W, Chancery Court of Lafayette County, MS, economic damages due to unjust enrichment, fraudulent conveyance and failure to distribute profits
- 2018 – *Commercial Painting Co., Inc. v. The Weitz Co., LLC, et al*. No. CH-06-1573-3, Part III, Chancery Court of TN at Shelby County, economic damages analysis
- 2018 – *Johnny Todd Greer v Deborah Lynne Greer*, General Sessions Court, McNairy County, Tennessee, No. 16-DV-96, divorce business valuation
- 2017 – *Walter Weakley v. Montgomery Farmer’s Cooperative; Jeffrey Winningham and Robert Landon Black*, No. 6210, Circuit Court for Cheatham County, Tennessee, economic damages
- 2015 – *Kisha Trezevant v. Stanley Trezevant III*, No. CT-003516-13, Circuit Court of TN at Memphis, Div. 7, divorce support needs & ability to pay analysis