

**R. JOHN UMLAUF, Jr**  
**Certified Public Accountant**  
**Certified in Financial Forensics**  
**Chartered Global Management Accountant**

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**COURT APPOINTMENTS:**

**FEDERAL and STATE COURTS:**

Judicial appointments involving complicated business matters and litigation involving financial matters. My appointments have been as:

**Receiver  
Master**

**Mediator  
Special Master**

**Arbitrator  
Courts Expert**

**Facilitator  
Expert Witness**

**Business Valuation  
Forensic Accountant**

**Case Evaluation  
Court's Accountant**

**BANKRUPTCY/INSOLVENCY MATTERS:**

**Workout Consultant:** Consulted with management in different industries in the development of business plans, financial statement projections and cost reduction implementation necessary for implementation of successful plans of reorganization; assisted attorneys in negotiations with debtors

**Creditors Consultant:** Served as financial advisor to unsecured creditor committees in review and analysis of debtor's business plan and financial restructuring plan

**OTHER PROFESSIONAL EXPERIENCES:**

**Arbitration:** Served on commercial and medical malpractice arbitration cases on behalf of Arbitration Services, Inc. and the American Arbitration Association in addition to being a court appointed arbitrator

**Litigation Support:** Consultant and expert testimony to law firms on accounting and financial matters. Member of the MICPA – Litigation and Business Valuation Task Force, 2005 to present

**Accounting and Tax:** General accounting services and tax planning/preparation

**PUBLIC SPEAKING & TEACHING:**

MICPA – 2008 Litigation & Business Valuation Conference – Neutral and Court-Appointed Engagements  
Spoke at several civic organizations on a wide variety of subjects  
Great Lakes Junior College  
Participated in local cable question and answer forums on tax matters

**PROFESSIONAL ORGANIZATIONS:**

American Institute of Certified Public Accountants  
Michigan Association of Certified Public Accountants