

Dirk von Guenther

RULE 26 DISCLOSURES

1. NATIONAL PUBLICATIONS

- a. "FORENSIC EXAMINER" - October 1994 - "Forensic Accounting"
- b. "FORENSIC EXAMINER" - December 1994- "Forensic Accounting"
- c. "FORENSIC EXAMINER" - February 1995 - "Forensic Accounting"
- d. "FORENSIC EXAMINER" - October 1995 - "Forensic Accounting"
- e. "FORENSIC EXAMINER" - December 1995- "Forensic Accounting"

2. BOOK PUBLICATIONS

- a. "TREASURER'S MANUAL" STATE OF HAWAII CAMPAIGN SPENDING COMMISSION - PUBLISHED IN 1998, 1999, 2000, and 2002
- b. "INCENTIVE" - COPYRIGHT 2004 - LIBRARY OF CONGRESS NUMBER 2004101198 - ISBN # 0-9741741-3-0 - PUBLISHED MAY 2004

3. SPEECHES

- a. Institute of Managerial Accountants - 08/19/93
- b. Institute of Internal Auditors - 01/18/94
- c. EEOC Counsel - 10/30/95
- d. Institute of Managerial Accountants - 12/14/95
- e. Independent Association of Questioned Document Examiners - 09/26/96
- f. University of Hawaii - Accounting Department - 04/30/99
- g. Legislative Auditor, Marion Higa and senior staff members - 07/20/01
- h. Institute of Internal Auditors - 09/18/01
- i. Hawaii Chapter - Association of Certified Fraud Examiners - Fraud Workshop 11/15/02

- j. Mercury Business Association - 11/08/04
- k. Hawaii Chapter - Association of Certified Fraud Examiners - Corporate Con Workshop - 07/24/03
- l. Hawaii Chapter - Association of Certified Fraud Examiners - Other People's Money Workshop - 07/15/04
- m. Hawaii Chapter - Association of Certified Fraud Examiners - Detecting and Preventing Fraud Workshop -05/19/05
- n. Hawaii Chapter - Association of Certified Fraud Examiners - The Fight Against Fraud: Methods, Concepts and Techniques Workshop - 07/21/05
- o. Hawaii Chapter - Association of Certified Fraud Examiners - Bad Paper Workshop - 09/15/05
- p. Hawaii Chapter - Association of Certified Fraud Examiners - Effective Techniques for Interview and Communication - 11/17/05
- q. Hawaii Chapter - Association of Certified Fraud Examiners - The Fraud Trial - 01/19/06
- r. University of Hawaii - Masters of Accounting - Problem Based Learning Case in Forensic Auditing - 2/20/06
- s. Hawaii Chapter - Association of Certified Fraud Examiners - Other People's Money - 03/16/06
- t. Hawaii Chapter - Association of Certified Fraud Examiners - Investment Swindles & Con Schemes - 05/18/06
- u. Hawaii Chapter - Association of Certified Fraud Examiners - Making Crime Pay (How to locate hidden assets) 07/20/06
- v. 16th Annual Non-Profit Organizations Conference - Non-Profit - "Where is the Money?" - "Protect the Money! Fraud and Forensic Accounting" - 07/21/06
- w. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Parts 1 and 2) - 09/21/06
- x. University of Hawaii - Masters of Accounting - Problem Based Learning Case in Forensic Auditing - 09/25/06
- y. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Part 5) - 11/16/06

- z. Hawaii Chapter - Association of Certified Fraud Examiners - Introduction to Fraud (Part 7) - 02/01/07
- aa. Chaminade University Tax Foundation - "Nonprofit Organizations" - Forensic Accounting Issues or Nonprofit Organizations - 09/14/07
- bb. Hawaii Chapter - Association of Certified Fraud Examiners - Public Records Investigation - 09/20/07
- cc. Hawaii Chapter - Association of Certified Examiners - Introduction to Fraud - 11/08/07
- dd. Hawaii Chapter - Association of Certified Examiners - Introduction to Fraud - Final Segment - 11/08/07
- ee. Hawaii Chapter - Association of Certified Examiners - Extortion Fraud - 03/20/08
- ff. Hawaii Chapter - Association of Certified Examiners - Ethical Lessons for the Financial Professional - How to tell if someone is lying - 05/15/08
- gg. Hawaii Chapter - Association of Certified Examiners - Bad Side of Business 07/17/08
- hh. Hawaii Chapter - Association of Certified Examiners - Insurance Claim Fraud 09/18/08
- ii. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on the Development of a Parent Teacher Association (PTA) Handbook - 11/20/08
- jj. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on the Development of a Parent Teacher Association (PTA) Handbook - 01/15/09
- kk. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on the Development of a Parent Teacher Association (PTA) Handbook - 03/19/09
- ll. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on the Development of a Parent Teacher Association (PTA) Handbook - 05/28/09
- mm. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Procurement Fraud's Anatomy and Illusiveness - 01/20/11
- nn. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Training on Extortion - 03/17/11
- oo. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on

Cooking the Books - 05/19/11

- pp. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Making Crime Pay - Hidden Assets - 07/21/11
- qq. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on How To Detect and Prevent Financial Statement Fraud - 09/14/11
- rr. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Effective Techniques for Interview and Communication - 11/17/11
- ss. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Conducting Internal Investigations - 01/19/12
- tt. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Why we take the road to the Ethical Dark Side (Part 1) - 03/15/12
- uu. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Why we take the road to the Ethical Dark Side (Part 2) - 05/15/12
- vv. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Who's Lying? How to Identify and Document Untruthfulness in Fraud Investigations. - 07/19/12
- ww. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on The Legal Elements of Fraud - 09/20/12
- xx. Kapiolani Community College - Accounting Student Night - 11/07/12
- yy. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on The Foreign Corrupt Practices Act - 11/15/12
- zz. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on The Rise of Insurance Fraud During an Economic Downturn Part 1 -01/31/13
- aaa. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on The Rise of Insurance Fraud During an Economic Downturn Part 2 - 04/09/13
- bbb. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on Expert Witness - Part 1 - 07/18/13
- ccc. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on Expert Witness - Part 2 - 11/21/13
- ddd. Hawaii Chapter - Association of Certified Examiners - CFE Workshop on Using the deviant behavior of others to find fraud - 01/16/14

- eee. IIA-ACFE Joint Session - Case Studies in Employee Fraud - 04/17/14
- fff. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Fraud and Abuse in Construction - 05/12/14
- ggg. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Global Schemes with a Local Touch - 10/02/14
- hhh. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Electronic Evidence: Why Should You Care - 11/06/14
- iii. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Compliance to Ethics and Compliance Department - 03/19/15
- jjj. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Bring Your Own Device, (BTOD) - 05/29/15
- kkk. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Construction Fraud - 07/16/15
- lll. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Fraud Related Interviewing - 09/16/15
- mmm. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Anatomy of a Bribe - 12/19/15
- nnn. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Financial Statement Fraud in Nonprofit Organizations - 01/20/16
- ooo. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Proactive Strategies for Developing and Managing Compliance Programs - 03/16/16
- ppp. IIA-ACFE Joint Session - Predictive Analytics to Prioritize Investigations and Audits of Contract Waste and Abuse - 04/26/16
- qqq. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Corporate Probation: The Use of Independent Monitors to Improve Compliance and Prevent Fraud - 05-18-16
- rrr. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Neglected: Saving the Small Business from Occupational Fraud - 09/14/16
- sss. Hawaii Chapter - Association of Certified Fraud Examiners - CFE Workshop on Predictive Analytics to Prioritize Investigations - 01/18/17

4. CASES WHERE I HAVE TESTIFIED AS AN EXPERT AT TRIAL OR BY DEPOSITION IN THE PRECEDING FOUR + YEARS.

- a. C&L SANDBLASTING V. MARISCO
CIVIL NO. 00-00281 SPK
- b. LATHAM V. KERR MICHAELS DESIGN & CONST. MGMT.
CIVIL NO. 00-1-1679-05
- c. SEABIRD V. AMERICAN MARINE
CIVIL NO. 00-1-0821-03
- d. OCHS V. HMSA ET AL.
CIVIL NO. 01-1-0459(3)
- e. SOUZA V. LIBERTY MUTUAL
AL658-024579-02
- f. BLOOM V. TATIBOUET
CIVIL NO. 02-1-0431-02 DTK (05/29/03)
- g. EIDAI INTERNATIONAL, INC. V. MEIJI SEIKA KAISHA, LTD
CIVIL NO. 02-00055 LEK (10/23/03)
- h. KUCHLER V. DEPARTMENT OF TRANSPORTATION, STATE OF HAWAII
PCH-2003-21
- i. MARISCO V. KIRIBATI SEAFOOD CO., L.L.C.
CV02-00093 DAE LEK
- j. INTERNATIONAL SPECIALITY. INC V. MARISCO, LTD.
CIVIL NO. CV02-00272 DAE LEK
- k. K'S MARINE V. C&S SERVICES
CIVIL NO. 04-1-1531-08 (KSSA)
- l. DUDLEY FULLARD-LEO ET AL. V. AMERICAN EXPRESS FINANCIAL
CIVIL NO. 04-1-2068-11 VSM
- m. SIU V. DE ALWIS
CIVIL NO. 07-CV-00386 (HG/LEK)
- n. ARMBRUSTER V. ROTO ROOTER ET AL
CIVIL NO. 07-1-0086-01 VSM
- o. CAPT. ANDY'S SAILING V. RARE & DEAR, INC. ET AL.

CIVIL NO. 06-1-0154

- p. AOA O KO' OLANI V. SUNSET HEIGHTS HAWAII, LLC
DPR NO. 07-0230 M/A
- q. CEDRIC WILLIAMS V. CITY & COUNTY OF HONOLULU
CIVIL NO. 08-1429-07 (KSSA)
- r. JENKINS V. JENKINS
CIVIL NO. 06-1-0255(1)
- s. SCHIMMELFENNIG V. SCHIMMELFENNIG
CIVIL NO. 08-1-0026
- t. MARISCO, LTD. V. AMERICAN SAMOAN GOVERNMENT
CIVIL NO. CV10-00137 LEK
- u. CELAYA V. PLEASANT TRAVEL SERVICES
CIVIL NO. 10-1-265K
- v. TRI-NET SOLUTIONS, LLC V. PACIFIC LIGHTNET, INC.
CIVIL NO. 09-1-0417-02
- w. CLEMENTS V. GREENE
CIVIL NO. 09-1-1059-05 (GWBC)
- x. FITZGERALD AND SMITH V. PACIFIC SOURCE
CIVIL NO. 11-00111 DAE/SKC
- y. PALM VILLAS V. CONSTRX - DEPOSITION
DPR CASE NO. 13-0437-A
- z. PALM VILLAS V. CONSTRX - ARBITRATION
DPR CASE NO. 13-0437-A
- aa. ALOHA INSURANCE SERVICES, INC. V CHRIS SMITH ET AL -
DEPOSITION
CIVIL NO. 13-1-470K

5. APPOINTMENT BY U.S. DISTRICT COURT OF HAWAII

AUGUST 13, 2004 APPOINTED BY JUDGE HELEN GILLMOR AS SPECIAL MASTER IN PACE ET AL V. HONOLULU DISPOSAL SERVICE, INC. ET AL - CIVIL NO. 97-00335 HG-KSC

6. COMPENSATION TO BE PAID FOR STUDY AND TESTIMONY

- a. My billing rate is \$275.00 per hour, for trial and testimony my billing rate is \$350.00 per hour plus GET.
- b. The approximate hours spent working on this matter to the present is __ hours.
- c. My estimated billings for the preparation of this report including costs is \$_____.