



Eli C. Neal, CPA, ABV, CFF

EXPERT WITNESS

*Business Valuations / Forensic Accounting / Economic Damages*

**Background**

Eli solves financial problems for attorneys and their clients with strategic, detailed, and well-reasoned work products. He provides insightful analysis to inform decisions amid business, shareholder, and marital dissolution disputes. Ultimately, he thrives when testifying in trial and arbitration to help triers-of-fact understand the financial effect of real-world actions.

In 2018, Eli was selected as an AICPA Forensics and Valuation Services Standing Ovation Award Recipient which recognizes CPAs under 40 years old who exhibit exemplary professional achievement in the forensic accounting and valuation services arena.

**Testimony Experience**

- King County Superior Court (Judge Jason Poydras) – Mia Steele and Tanner Steele. Case No. 22-3-00294-1 SEA. April 2, 2024.
- Private Arbitration (Les Ponomarchuk) – Blair Massey and Michael Massey. King County Superior Court of Washington, Case No. 22-3-02053-2 SEA. March 26, 2024.
- Private Arbitration (Teresa McNally) – Samantha Artherholt and Corey Artherholt. King County Superior Court of Washington, Case No. 23-3-00659-7 SEA. March 20, 2024.
- King County Superior Court (Deposition) – Terry Jones and Martha DuRuz. Case No. 22-3-01385-2 SEA. February 22, 2024.
- Snohomish County Superior Court (Judge Marybeth Dingledey) – Vivian Lee and Aaron Key. Case No. 23-3-00774-31. February 21, 2024.
- Private Arbitration (Deposition) – Blair Massey and Michael Massey. King County Superior Court of Washington, Case No. 22-3-02053-2 SEA. February 12, 2024.
- Wasco County Circuit Court (Judge John Wolf) – James Wilson v. Three Kings Organics, LLC et al. Case No. 18CV55197. January 25, 2024 and January 31, 2024.
- King County Superior Court (Judge Aimée Sutton) – Tucker Johnson and Awo Ashiabor. Case No. 22-3-02007-9 SEA. December 6, 2023
- King County Superior Court (Judge Matt Lapin) – Peter Trahms-Neudorfer and Caroline Ketchley. Case No. 21-3-02347-9 SEA. June 12, 2023.
- Private Arbitration (Teresa McNally) – Jennifer Bernhart and Craig Bernhart. King County Superior Court of Washington, Case No. 21-3-06132-0 SEA. June 7, 2023.

**Testimony Experience (Continued)**

- King County Superior Court (Judge Jason Holloway) – Jesse Lee Robbins and Thuy Dan Thi Do. Case No. 21-3-05697-1 SEA. May 11, 2023.
- King County Superior Court (Deposition) – Donald Douglas vs. Rajiv Pottabathni et al. Cause No.: 21-2-13458-7 SEA. May 9, 2023.
- Clark County Superior Court (Judge Fairgrieve) – Marc Jamison and Lillian Jamison, dba Seaside’s Best Tour v. Pacific Power Group, LLC. Case No. 20-2-01220-06. October 2021.
- Private Arbitration (Chris Kent) – Shannon Bernard v. Ryan Champion. Case No. 18CV16924. January 2021.
- American Arbitration Association (Norman Baer) – Constellation Holdings, LLC v. Josh Rodriguez. AAA No. 01-20-0000-1554. December 2020.
- Klamath County Circuit Court – Petitions for Removal of Co-Personal Representatives, in the matter of the Estate of Larry R. Mitnacht. Case No. 17PB06291. September 2020.
- Multnomah County Circuit Court – Perleberg and Davis Marital Dissolution. October 2019.
- Benton County Circuit Court – Sorah and Sorah Marital Dissolution. Case No. 18DR02207. August 2019.
- Clackamas County Circuit Court – Kerr and Kerr Marital Dissolution. June 2019.
- American Arbitration Association – Duzon et al. v. Twenty99 Holdings, LLC et al. June 2019.

**Honors and Recognition**

AICPA Forensic and Valuation Services Standing Ovation Award Recipient 2018  
*Recognizes CPAs under 40 years old who exhibit exemplary professional achievement in the forensic and valuation services arena.*

**Licensure and Education**

- Certified Public Accountant (CPA) - AICPA 2014
- Accredited in Business Valuation (ABV) - AICPA 2017
- Certified in Financial Forensics (CFF) - AICPA 2018
- Bachelor of Arts, Accounting & Information Systems, Cum Laude 2008 – 2012
  - University of Washington, Seattle, WA

**Professional Experience**

4 Corners Financial Forensics, *Principal* 2020 – Present  
 Altruist Trust Co. & Fiduciary Services Inc., *Director* 2023 – Present  
 Cogence Group, *Senior Advisor* 2016 – 2022  
 Ernst & Young, *Assurance Services* 2012 – 2016

### **Lectures, Presentations, and Publications**

- *How Financial Experts Can Help You Tell Your Litigation Story*. Beresford Booth Webinar. February 29, 2024.
- *Lost Profits, Best Practices at Trial, & Lost Wages*. HWS Law Group. February 22, 2024.
- *Exam Evaluation Taskforce*. Certified in Financial Forensics – Experience Pathway. American Institute of Certified Public Accountants (AICPA). 2023.
- *Lost Profits, Jury Trial Best Practices, and Lost Wages*. Ryan, Swanson & Cleveland. April 19, 2023.
- *Insurance Recoveries – Business Interruption & Lost Wages*. USI Insurance Services. November 10, 2022.
- *Technical Reviewer*. Certified in Global Financial Forensics Course. American Institute of Certified Public Accountants (AICPA). 2021 – 2022.
- *Lost Wages & Business Interruption*. Forsberg & Umlauf. August 17, 2022.
- *Expert Witness Panel*. ProVisors Attorney Advisory Group. July 11, 2022.
- *Eli Neal (Cannabis Business Valuation)*. Harris Bricken Global Law and Business Podcast. December 14, 2021.
- *What happens when 50/50 owners disagree on the value of their business?* King County Bar Association, Business Law Section. November 17, 2021.
- *Lunch & Learn: Economic Damages*. Washington Defense Trial Lawyers (WDTL) Webinar. November 9, 2021.
- *What happens when 50/50 owners disagree on the value of their business?* Washington Defense Trial Lawyers (WDTL) Webinar. September 21, 2021.
- *What's My Business Worth?* Biz & Life Done Well Podcast. August 5, 2021.
- *When Do You Need a CPA in Divorce?* Beresford Booth Webinar. July 1, 2021.

### **Professional Organizations**

- National Association of Forensic Economics
- American Academy of Economic and Financial Experts
- American Institute of Certified Public Accountants (AICPA)
- AICPA CFF Champion
- Washington Society of Certified Public Accountants
- Washington State Board of Accountancy
- Oregon Board of Accountancy
- Washington Defense Trial Lawyers, Core Sponsor
- Claims and Litigation Management (CLM) Alliance, Seattle Chapter, Annual Sponsor