ENGEL & ENGEL, LLP
FORENSIC ACCOUNTANTS

350 S. Grand Avenue, Suite 3160, Los Angeles, CA 90071
Tel: (310) 277-2220

Jason A. Engel, CPA, CFE, CIRA, CVA, MAFF, ABV
Professional Qualifications

Public Accounting

Mr. Engel is a Certified Public Accountant and has been engaged in the practice of public accounting since 1979. His public accounting experience includes auditing, taxation, management consulting, SEC registration, and SEC reporting for public companies. His professional background includes experience at two of the Big Four accounting firms where he was a Senior Manager in both the Audit Practice and Management Consulting Practice.

Expert Witness and Forensic Accounting

Since 1982, Mr. Engel has been engaged in the practice of forensic accounting and expert testimony in connection with a variety of business litigation matters including economic damages, bankruptcy and insolvency, fraud and embezzlement, business valuation, alter ego, wrongful termination, net worth calculations, and partnership and shareholder dissolutions. He has also been engaged in accounting malpractice and other matters requiring an evaluation of financial statements and compliance with Generally Accepted Accounting Principles and Generally Accepted Auditing Standards. He has made various presentations and has published research publications on the subject of economic damages, lost profits, alter ego, bankruptcy and insolvency, and other forensic accounting topics.

Mr. Engel has served as an expert witness in over 500 cases and has testified in federal, bankruptcy, and state courts. He has also testified in arbitration and has served as a court appointed accounting referee. His professional credentials include those of Certified Public Accountant (CPA), Certified Fraud Examiner (CFE), Certified Insolvency and Restructuring Advisor (CIRA), Certified Valuation Analyst (CVA), Master Analyst of Financial Forensics (MAFF), and Accredited in Business Valuation (ABV).

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Economic Damages

Mr. Engel has extensive experience and expertise in investigating and developing economic damage calculations and providing expert testimony in connection with a wide variety of business litigation matters. He has earned the credential of a Master Analyst of Financial Forensics (MAFF) and has written various research publications on the subject of economic damages, lost profits, infringement damages, alter ego, and other business litigation topics.

His experience and expertise include investigating and calculating economic damages in connection with lost profits, lost goodwill, lost business value, contract damages, patent infringement, trademark infringement, copyright infringement, compensatory damages, consequential damages, lost earnings, reliance damages, construction delay damages, environmental and contamination damages, unfair business competition, misappropriation of trade secrets, and lost opportunity damages. His experience and expertise also include investigating and providing expert testimony as to the elements of alter ego and fraudulent transfers.

Financial Fraud

Mr. Engel is a Certified Fraud Examiner (CFE) and has extensive experience and expertise in investigating, detecting, and uncovering financial fraud and embezzlement. His fraud expertise includes skilled knowledge and application of specialized investigatory techniques designed to detect fraud, embezzlement, and fraudulent and misleading financial statements.

Mr. Engel has provided expert testimony in connection with a variety of fraud related engagements. He has experience in conducting fraud investigations in connection with civil and criminal white collar fraud, corporate and employee embezzlement, Ponzi schemes, lapping schemes, securities fraud, insurance fraud, contract fraud, misappropriation of funds, and fraudulent and misleading financial statements.

Business Valuation

Mr. Engel is a Certified Valuation Analyst (CVA) and Accredited in Business Valuation (ABV). He has conducted in excess of 100 business valuations. His experience includes performing business valuations in a wide variety of industries including manufacturing, wholesale, construction, insurance, healthcare, distributorship, retail establishments, real estate agencies, service enterprises, import and export, franchises, and a variety of professional practices including medical, dental, accounting, and law.

He has conducted business valuations in connection with economic damages, bankruptcy and insolvency, mergers and acquisitions, fraudulent transfers, minority shareholder valuations, net worth calculations, and marital, corporate, and partnership dissolutions. He has also assisted counsel in evaluating and defending a $4.2 billion hostile takeover of a national insurance company.

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Bankruptcy and Insolvency

Mr. Engel is a Certified Insolvency and Restructuring Advisor (CIRA). His experience in bankruptcy and insolvency includes court appointments by the United States Bankruptcy Court as the accountant for debtors, creditors, and Trustees under both Chapters 7 and 11 of the United States Bankruptcy Code. He also served as an accounting expert for a United States Bankruptcy Judge.

Mr. Engel has testified as an expert witness in United States Bankruptcy Courts in a variety of bankruptcy issues. His bankruptcy and insolvency experience and expertise includes investigating, analyzing, and testifying as to the elements of a fraudulent transfer including reasonable equivalent value, insolvency, unreasonable small assets, and inability to pay debts as they become due. In addition, Mr. Engel's experience and expertise includes preference analysis, liquidation analysis, analysis of adequate protection, preparation and analysis of reorganization plans, preparation and analysis of Interim Statements and Operating Reports, financial projections, business valuations, crisis management, and fraud investigations of insiders and officers.

Mr. Engel has written various research publications on the subject of bankruptcy and insolvency. He has completed a course in the study of Business Reorganization under the Bankruptcy Reform Act sponsored by the University of Southern California Law Center.

Education, Certifications, and Memberships

Mr. Engel earned, in 1979, a Bachelor of Science in Business Administration with a specialty in accounting from California State University, Northridge. In 1982, he attained his CPA credentials and in 1992, he attained his CFE credentials. He attained his CVA and CIRA credentials in 1996 and his CFFA (now known as MAFF) credentials in 2003.

He is a member of the California Society of Certified Public Accountants, the American Institute of Certified Public Accountants, the Management Consulting Section of the American Institute of Certified Public Accountants, the National Association of Certified Fraud Examiners, the Association of Insolvency and Restructuring Advisors, and the National Association of Certified Valuation Analysts.