

Naden/Lean, LLC

A Professional Services Company of
Certified Public Accountants and Business Consultants

Andrew J. Runge, CPA/ABV, MBA, CFE, CVA

Principal

Director of Business Valuation, Forensic Accounting & Litigation Services

Professional and

Volunteer Memberships

American Institute of
Certified Public Accountants

Maryland Association of
Certified Public Accountants

National Association of
Certified Valuation Analysts

Association of Certified
Fraud Examiners

Academic Preparation

The Peter Drucker School of
Management at the
Claremont Graduate School
Masters Degree, Business
Administration - 1989

Whittier College
Bachelor of Arts in Business
Administration - 1988

Passed Uniform Certified
Public Accountant's
Exam - 1992

Professional Experience

Senior Manager, Valuation &
Forensic Services Mid Atlantic
Client Service Center
Clifton Gunderson, LLP
2005 - 2006

Director of Forensic &
Insurance Services
McLean, Koehler, Sparks &
Hammond
2002 - 2005

Manager, Forensic Services
Gross Mendelsohn &
Associates
1996 - 2002

Manager
Campos & Stratis
1989 - 1996

PRESENTATIONS

- Medchi February 2008 Newsletter – *Fraud Awareness in a Doctor's Office* February 2008
- Maryland Defense Counsel – *Issues in Electronic Evidence* September 2007
- Lorman Education Services, *Business Valuations*, August 28, 2007
- Maryland Association of Certified Public Accountants, *Selling Your Personal Financial Planning Business*, June 2005
- Maryland Association of Certified Public Accountants, *Forensic Accounting Issues*, May, July, September, 2005, September 2006, May 2007
- Guest Lecture - Villa Julie Forensic Studies Graduate Program, *Forensic Accounting in the Real World*, 2004
- Worldwide Partners Annual Meeting, *Evaluating Commercial Insurance and Risk*, May 2004
- Howard County Neo-Tech Incubator, *Preliminary Understanding of Business Valuation Methodology and Terminology*, 2003
- Travelers Insurance Company, *Calculating Business Income Losses and Extra Expenses*
- CNA Insurance Company, *Calculating Extra Expenses and Recognizing Signs of Fraudulent Documents*
- PMA Insurance, *Calculating Small Business Income Losses*
- Legal Times, *Accounting Missteps*, October 1995

DEPOSITIONS AND TESTIMONY

- Circuit Court for Baltimore County, Maryland, *Stellar Investments v. PRIS-MM, LLC* – November 2007
- Before American Arbitration Association Commercial Tribunal - *Leiter's Fine Catering vs. IDEARC Media Corporation*, Arbitration Testimony – August 2007
- Circuit Court for Harford County, Maryland Deposition Testimony, *NetVersant v. Kenneth Michael Simmons*, September 2006 – Arbitration Testimony – March 2007
- United States District Court for the District of Maryland, Deposition Testimony, *American Home Medical, Inc., et a v. Masterline, Inc., et all*, June 2006
- Circuit Court for Baltimore County, Maryland, *Perkins v. Dill*, July 2005
- Circuit Court for Anne Arundel County, Maryland, *Parisi's Diamond Trust v. Great American Insurance Company*, July 2005
- Case #13-C-03-054350 Circuit Court for Howard County, Maryland Deposition Testimony 2004, *Patuxent Technology Partners, LLC v. Frank Davis, et al.*
- Case #24-C-03-002690, MD, 2004, Expert Designation, *James Pomfret, et al v. Light House Point Chiropractic Personal Training & Whole Health Center, L.L.C., Et al*

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DEPOSITIONS AND TESTIMONY (Continued)

- United States District Court, Deposition Testimony, *Gary Womer v. Koenig, et al*, November 2006
- Case # WDQ-03-3232, United States District Court for the District of Maryland, Northern Division, MD, 2005, Deposition Testimony 2004, *Slaybaugh Enterprises, LTD., v. Toys “R” Us – Delaware, Inc., et al*
- Case # 03-C-02-010357, Circuit Court for Baltimore County Deposition and Trial Testimony 2004, *Integrated Media Solutions, Inc. v. Baltimore County Conference and Visitors Bureau, Inc.*
- Case #03-CV-02170-AMD, MD, Circuit Court of Maryland for Baltimore County, 2004. Expert Designation, *Robert E. Hickman v. Modern Equipment Sales and Rental Co., et al*
- Case #2001-04-HRW, United States District Court Eastern District of Kentucky at Ashland, 2002. Deposition Testimony 2002, *MK Technology Trading, Inc., et al v. Belcan Engineering Group, Inc., d/b/a McGraw Eng. & Design, et al.*
- Case # 20-C-02-004615OT Circuit Court, Talbot County MD, 2003. Expert Report, Deposition – Trial Testimony August 2005, *S2I Corporation, et al. v. Paul P. Rakowski, Sr. et al.*
- Case # 03-CV-00590-AMD, United States District Court for the District of Maryland, 2003-2004. Expert Report, *Royal Insurance Company of America, as subrogee of Klein’s Supermarket*
- Case # 6297-01, Superior Court of the District of Columbia, 2002 Deposition Testimony, *Erie Insurance Exchange and Lamusa Design v. Lowe Enterprise Mid-Atlantic, Inc.*

Other Testimony

- Owens v. Peninsula Insurance Company - Deposition and Trial Testimony
- Woodmont Country Club - Deposition Testimony
- Packaging Machinery - Deposition Testimony
- Triple Power Zipper - Deposition and Binding Arbitration Testimony
- Charles Brothers - Deposition Testimony
- Kovens v. Kovens – Deposition Testimony
- California Concepts – Deposition Testimony

PROFESSIONAL EXPERIENCE

Andrew Runge has over 17 years of experience in forensic accounting/investigation, economic damages, insurance services and business valuations. He has consulted on hundreds of economic damage, lost income, bodily injury, wrongful death, employee dishonesty, construction and other insurance claims exceeding \$200 million in the United States and abroad. Mr. Runge has prepared numerous business valuations of privately held companies as a whole and as partial interests. He has also provided forensic accounting, fraud investigation and litigation support services including assistance in case analysis, preparation for trial and expert witness testimony. He has experience with construction, insurance, manufacturing, computer, biotechnology, medical, hotel and hospitality, farming and animal husbandry, retail, mining and other industries.