



PAUL DUMM, CPA, ABV, CFF, CFE, ASA

FIRM LEADER: BUSINESS ADVISORY SERVICES TEAM

MEMBERSHIPS & CERTIFICATIONS

Certified Public Accountant (CPA)

- State of Florida

American Institute of Certified Public Accountants (AICPA)

- 1994-present

Florida Institute of Certified Public Accountants (FICPA)

- Member of Valuation, Forensic Accounting, and Litigation Services Section, 2003–present
- FICPA VFALS Steering Committee, 2007-2013, Vice Chair 2011-2012, Chair 2012-2013
- FICPA VFALS Bankruptcy Task Force Leader, 2006-2007
- FICPA VFALS Conference Planning Committee member, 2006-2018, Chairman 2009-2010, 2014-2015, 2015-2016
- Member of Peer Review Committee, 1999-2002

CONTACT DETAILS

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SUMMARY OF EXPERIENCE

Paul joined the firm during the merger of his former firm, Morrison Valuation & Forensic Services, with Rosenfield in early 2020. He was named Firm Leader of the Business Advisory Services Team in late 2021. Paul holds a Bachelor's in Accounting from St. Francis University and a Master's in Taxation from the University of Central Florida. He has extensive experience in the areas of Business Valuations, Forensic Accounting, Economic Damage Evaluations, Litigation Support, Insolvency Advisory Services, and Financial Analysis.

Paul has performed these specialty services in matters involving suspected fraudulent activities by employees and third parties, as well as in matters involving bankruptcy and insolvency, marital dissolution, shareholder disputes, and contract disputes. Paul's forensic accounting work has been used to assist clients in pursuing criminal and civil actions against employees and third parties and in filing insurance claims. He has performed business valuations for a variety of purposes, including mergers and acquisitions, financial reporting, estate and gift tax, shareholder/member/partner disputes, and other litigation matters. Paul has provided expert testimony regarding financial and accounting matters in both Federal and State courts and in arbitration proceedings and has served in a variety of court-appointed positions.

Paul is licensed as a Certified Public Accountant (CPA) in Florida. In addition to being a CPA, Paul holds several other professional credentials, which include the Accredited in Business Valuation (ABV) and the Certified in Financial Forensics (CFF) credentials from the American Institute of Certified Public Accountants (AICPA), the Certified Fraud Examiner (CFE) credential from the Association of Certified Fraud Examiners (ACFE), and the Accredited Senior Appraiser (ASA) credential from the American Society of Appraisers.

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MEMBERSHIPS & CERTIFICATIONS – CONTINUED

Association of Certified Fraud Examiners

- Member, 2007-present
- Secretary of Board of Directors of Central Florida Chapter, ACFE, 2011-2012

Central Florida Bankruptcy Law Association

- Member

American Society of Appraisers

- Member, 2014-present

EDUCATION

- **Bachelor's, Accounting** - St. Francis University
- **Master's, Taxation** - University of Central Florida

WORK EXPERIENCE

- **Firm Leader: Business Advisory Services Team** - Rosenfield and Company, PLLC, 2020-Present
- **Director** - Morrison Valuation and Forensic Services, LLC, 2012-2020
- **Consulting Services Manager** - McGladrey LLP, through merger with Tedder, James, Worden & Associates in 2007 Consulting Services Division, 2003-2012
- **Audit Manager** - Tedder, James, Worden & Associates Audit Department, 2001-2003
- **Partner** - Grennan, Gase & Dumm and Grennan, Gase, Dumm & Borcheck, 1996-2001
- **Audit Senior** - KRG&G, 1991-1996
- **Self-Employed** - 1988-1990
- **Audit Senior** - Price Waterhouse, 1984-1988

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COURT APPOINTMENT EXPERIENCE

- **Examiner** - Climate Control Mechanical Services, Inc., Debtor, U.S. Bankruptcy Court, MD of Florida, Jacksonville Division, 2017
- **Assignee** - Assignment for the Benefit of Creditors of Miraculum, Inc. (Assignor), Case No. 2022-CA-007762-O, Ninth Judicial Circuit in and for Orange County, Florida, Aug. 2022 – Mar. 2024
- **Special Magistrate** – Florizona Coatings, LLC et al. v. Hans Schaffnit, et al., Case No. 2022-CA-001978-O, Ninth Judicial Circuit in and for Orange County, Florida, Sep. 2022 – Oct. 2023

EXPERT TESTIMONY

- **Arbitration** - Florida Extruders International, Inc. v. Travelers Casualty and Surety Company of America, Orlando, FL, Jul. 2006
- **Trial** - Overton Consulting, Inc., Plaintiff/Harry B. Overton and Overton Consulting, Inc., Counter Defendants vs. Dennis A. Kebbel and Generations Financial, Inc, Defendants and Counter Claimants, Case No. 06-CA-6280, Orlando, FL, Apr. 2008
- **Hearing** - Centurion Investments, et al. v. Dower Drummond, et al., Case No. 09-CA-1586-OC, Osceola County, FL, Oct. 2009
- **Deposition** - Central Florida Cancer Institute, P.A. and Randy V. Heysek M.D./Plaintiffs v. Andrew O'Leary, D.O./Defendant and Counter-Plaintiff v. Central Florida Cancer Institute, P.A., Randy V. Heysek, M.D., Sandra J. Sha, M.D., and Susan Ross, M.D./Counter-Defendants, Polk County, FL, Dec. 2010
- **Deposition** - Jackson Square, LLC v. Wagner Square, LLC, et al., Dade County, FL, Feb. 2011
- **Arbitration** - Jackson Square, LLC v. Wagner Square, LLC, et al., Dade County, FL, Mar. 2011
- **Deposition** - Hulke Construction Company, LLC v. Remedy Intelligent Staffing, Inc., Case No. 6:10-cv-01595-GKS-KRS, United States District Court, Middle District of Florida, Orlando Division, Jul. 2011
- **Deposition** - Brevard County School Board v. Petters/Fayed, Case No. 11-5494TTS and 11-5495TTS, State of Florida, Division of Administrative Hearings, Mar. 2012
- **Deposition** - Advanced Pier Technology, LLC v. Heather Walk Homeowners Association, Inc., Case No. CA-11-2589, Hernando County, Florida, Nov. 2013
- **Trial** - Advanced Pier Technology, LLC v. Heather Walk Homeowners Association, Inc., Case No. CA-11-2589, Hernando County, Florida, Sep. 2014
- **Hearing** - Monica Salazar and Juan Quiroga v. Nicole Wickens and Validus Construction Services, LLC, Case No. 2017-CA-003779-O, Orange County, Florida, Sep. 2017
- **Trial** - Climate Control Mechanical Services, Inc., Inc., Debtor, U.S. Bankruptcy Court, MD of Florida, Jacksonville Division, Jan. 2018
- **Deposition** - Bunkers International Corp., Debtors, Robert B. Morrison, Trustee of the Chapter 11 Estate of Bunkers International Corp., et al v. John Canal, Maria Canal, et al., US Bankruptcy Court, MD of Florida, Orlando Division, Nov. 2018
- **Arbitration** – Brandon Blackburn, Claimant, v. Unmanned Safety Institute, Inc., Respondent, AAA Case No. 01-19-0003-4592, Sep. 2020
- **Trial** – Brandon Blackburn, Plaintiff, v. Unmanned Safety Institute, Inc.; Argus International, Inc.; and Joshua L. Olds, Defendants, Case Number: 2018-CA-12124, Orange County, Florida, Nov. 2021
- **Hearing** – Air Critical Care, LLC v. Walter Johnson, et al., Case Number: 18-000678-CA, Twentieth Judicial Circuit in and for Charlotte County, Florida, Nov. 2022

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EXPERT TESTIMONY - CONTINUED

- **Arbitration** – Impact Environmental Consulting, Inc. and Richard Parrish, Claimants v. Julie A. LaVan and LaVan Law, Respondents/Julie A. LaVan, Petitioner, v. Impact Environmental Consulting, Inc. and Richard Parrish, Respondents, NAM Case No: 1000259569, Feb. 2024
- **Trial** – Banc of America Leasing & Capital LLC (Plaintiff) v. Robert Roche, Foodcrafters Distributing Company, Peter Wood, John P. Brown (Defendants), Case No: 2008-CA-003909-O, Ninth Judicial Circuit in and for Orange County, Florida, Mar. 2024
- **Deposition** - Banc of America Leasing & Capital LLC (Plaintiff) v. Robert Roche, Foodcrafters Distributing Company, Peter Wood, John P. Brown (Defendants), Case No. 2008-CA-003909-O, Ninth Judicial Circuit in and for Orange County, FL, Oct. 2024
- **Hearing** - Banc of America Leasing & Capital LLC (Plaintiff) v. Robert Roche, Foodcrafters Distributing Company, Peter Wood, John P. Brown (Defendants), Case No. 2008-CA-003909-O, Ninth Judicial Circuit in and for Orange County, FL, Nov. 2024
- **Deposition** – James Holland (Plaintiff) v. Progressive American Insurance Company (Defendant), Case No. 2023-CA-004384, Fourth Judicial District in and for Duval County, FL, Jan. 2025
- **Trial** – James Holland (Plaintiff) v. Progressive American Insurance Company (Defendant), Case No. 2023-CA-004384, Fourth Judicial District in and for Duval County, FL, Feb. 2025
- **Deposition** – Air Critical Care, LLC (Plaintiff) v. Walter Johnson, United Medtrans, LLC, Medical Transport, Inc. d/b/a Medical Transport Services, Thomas Cherry, and Jeanine Cherry (Defendants), Case No. 18-000678-CA, Twentieth Judicial Circuit in and for Charlotte County, FL, Apr. 2025
- **Deposition** – Serendipity Labs Franchise International, LLC and Serendipity Labs, Inc. (Claimants) v. Advantage Partners, LLC, Office Labs Indiana 1, LLC, Alex Perchuk, Robert Baker, Yury Benin (Respondents)
and;
Advantage Partners, LLC, Office Labs Indiana 1, LLC, Alex Perchuk, Robert Baker, Yury Benin, Office Labs Arizona 1, LLC, and Office Labs Pittsburgh 1, LLC (Counter-Claimants) v. Serendipity Labs Franchise International, LLC, Serendipity Labs, Inc. (Counter-Respondents), AAA Case No. 01-22-005-2700, Apr. 2025
- **Arbitration** – Serendipity Labs Franchise International, LLC and Serendipity Labs, Inc. (Claimants) v. Advantage Partners, LLC, Office Labs Indiana 1, LLC, Alex Perchuk, Robert Baker, Yury Benin (Respondents)
and;
Advantage Partners, LLC, Office Labs Indiana 1, LLC, Alex Perchuk, Robert Baker, Yury Benin, Office Labs Arizona 1, LLC, and Office Labs Pittsburgh 1, LLC (Counter-Claimants) v. Serendipity Labs Franchise International, LLC, Serendipity Labs, Inc. (Counter-Respondents), AAA Case No. 01-22-005-2700, June 2025

SEMINARS, LECTURES AND PUBLICATIONS

- **"Financial Statement Valuation and Attestation"** - FICPA FABExpo, Orlando, FL, Jun. 2005
- **"Financial Statement Valuation and Attestation"** - FICPA 20th Annual Accounting Show, Ft. Lauderdale, FL, Sep. 2005
- **"Forensic Accounting"** - Institute of Internal Auditors - Tampa Bay Chapter, St. Petersburg, FL, Oct. 2007

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SEMINARS, LECTURES AND PUBLICATIONS - CONTINUED

- **"Forensic Accounting"** - FICPA, Brevard Chapter/Institute of Internal Auditors, Brevard Chapter, Indian Harbour Beach, FL, Dec. 2007
- **"Discovering Electronic Discovery"** - Central Florida Bankruptcy Law Association, Orlando, FL, Jan. 2008
- **"Discovering Electronic Discovery"** - Central Florida Chapter, ACFE, Orlando, FL, Feb. 2008
- **"Disaster Recovery and Business Continuity"** - Construction Financial Management Association, Orlando, FL, May 2008
- **"Technology on a Budget"** - FICPA 2009 Valuation, Forensic Accounting, and Litigation Services Conference, Jan. 2009
- **"Fraud and Forensic Consulting"** - firstMONDAY, Vo. 12 No. 10, Oct. 2009
- **"Fraud Awareness"** - Panelist, Florida Government Finance Officers Association Annual Conference, May 2012
- **"Fiscal Monitoring and Compliance: Requirements and Best Practices"** - Florida Association for Community Action, Inc., May 2012
- **"Fraud Awareness – What To Do When Segregation of Duties is Not Practical"** - Volusia/Flagler Chapter, Florida Government Finance Officers Association Quarterly Seminar, Jun. 2012
- **"Does 50% of 100% Equal 50%?"** - Central Florida Bankruptcy Law Association, Jun. 2014
- **"Lost Profits in Litigation: A Forensic Accountant's View"** - Orange County Bar Association Business Law Section, Apr. 2016
- **"What You Need To Know About Business Valuation... And Then Some"** - Peterson and Myers, P.A., Jan. 2020
- **"The Many Lives of a Forensic Accountant"** - Introduction to Forensic Science Course, University of Central Florida, Oct. 2020
- **"A Panel Discussion: How COVID-19 has affected Business Value and Transactions"** – Orange County Bar Association Business Law Committee, Jan. 2021
- **"Issues in Valuation of Dealerships...and Interests Therein"** - AutoCPA Group Associates Seminar, Oct. 2021
- **"Blue Sky: What it is and What it is Not"** - Lunch and Learn, Rosenfield and Company, Mar. 2022
- **"Computing Damages in Manufacturers Cases in Today's Environment"** – 2022 NADC Annual Member Conference, National Association of Dealer Counsel, Apr. 2022