

Gary A. Moll, MBA, CPA, ASA

Curriculum Vitae | last updated December 31, 2021

Professional Designations

- Certified Public Accountant (CPA) – Ohio - 1999
Member of AICPA Forensic & Valuation Services Section
- Accredited Senior Member of the American Society of Appraisers (ASA) – 2006

Academic Degrees

- Bachelor of Science in Accounting, University of Maryland
- Master of Business Administration, The Ohio State University



Professional Background

Ferguson-Moll Consulting, LLC | partner, December 2013 - present

Ferguson Consulting, LLC, was formed by Richard Ferguson, CPA/ABV, ASA, CVA to provide Business Valuation & Forensic Accounting expertise to clients and their attorneys. Gary joined the Firm in 2013 and his name was added to the Firm in 2014. Our experience covers many kinds of litigation support. We have testified frequently on our valuations and on other contested financial issues in the courts.

Our practice consists of individuals with over 45 years and 25 years of professional experience in industry and in public accounting. While Richard has retired from actively participating in engagements on a daily basis, he continues to impart his wisdom and experience with Gary and select others. We are known for our expertise in valuing closely held companies and professional practices, with a focus on Business Valuation and Forensic Accounting services. In addition, we have extensive experience in asset tracing, income determination and other family law issues, damage calculations and testifying in disputes.

In addition to serving as expert witnesses in Courts throughout Ohio, we have presented seminars for the Columbus Bar Association, the Ohio State Bar Association, the National Business Institute, and other groups of attorneys in both Ohio and Florida. In addition, we have had articles published through the Columbus Bar Association, Ohio State Bar Association, The Valuation Examiner and Valuation Strategies.

In his time with Ferguson-Moll Consulting, LLC, Gary has performed business valuation engagements related to divorce, shareholder disputes, gifting and related tax and other corporate matters. He has provided expert witness testimony in cases involving business valuation, determination of income for child support purposes and economic damages. Prior to his association with Ferguson Consulting, LLC, Gary spent much of the previous 15 years providing business valuation, litigation support and other management consulting services to clients and attorneys throughout much of Ohio.

Rea & Associates, Inc. | senior manager, August 2011 – December 2013

Moll Consulting, LLC | managing director, May 2009 – August 2011

GBQ Consulting, LLC | director, 2005 – 2007

Norman, Jones, Enlow & Co. | senior manager, 1998 - 2005

Testimony & Depositions

- Janet Smith v. Scott Smith, Court of Common Pleas, Domestic Relations Division, Delaware County, Ohio. Testimony – Oct. 2021. **Domestic Relations**
- Jill Ann Myers v. Rusty Lee Myers, et., al. Court of Common Pleas, Domestic Relations, Licking County, Ohio. Testimony – August 2021, Deposition – Oct. 2020. **Domestic Relations**
- In re: The Lorenz Corporation, Debtor. U.S. Bankruptcy Court for the Southern District of Ohio, Western Division. Testimony – August 2021, Deposition – June 2021. **Confirmation - Business Valuation**
- Michael Nowak v. Jennifer Nowak, Court of Common Pleas, Domestic Relations Division, Fairfield County, Ohio. Testimony – Jan. 2021. **Domestic Relations**
- Hayes, Mark A. v. Kennedy's Bakery, Inc. et al., Court of Common Pleas, Civil Division, Guernsey County, Ohio. Deposition – October 2019. **Shareholder Dispute**
- Midwest Motor Supply, Inc. v. Richard H. Lamoureux, Court of Common Pleas, Civil Division, Franklin County, Ohio. Deposition – October 2019. **Damages**
- Wilkes, Bonnie v. Wilkes, Raymond, Court of Common Pleas, Domestic Relations Division, Muskingum County, Ohio. Testimony – July 2019. **Domestic Relations**
- Blair, Heather L. v. Turner, Thomas W. Court of Common Pleas, Domestic Division, Delaware County, Ohio. Testimony – June 2019; Testimony – September 2017; Deposition – August 2017. **Domestic Relations**
- Finley, John W. v. Finley, Angela M., Court of Common Pleas, Domestic Relations, Morgan County, Ohio. Testimony – October 2018. **Domestic Relations**
- Thirza E. Hettinger v. Morris, Buckeye Shaping Holding Ltd. and Lawrence O. Doza, American Arbitration Association, Franklin County, Ohio. Testimony – June 2018. **Shareholder Dispute**
- USA v. Gary Jones, U.S. District Court, Southern District of Ohio, Eastern Division. Testimony – March 2018. **Sentencing Hearing - Damages**
- Smoyer, William E. v. Smoyer, Chloe R. Court of Common Pleas, Domestic Division, Franklin County, Ohio. Testimony – Nov. 2017. **Domestic Relations**

Testimony & Depositions – con't

- Callif, Andrew P. v. Callif, Holly M. Court of Common Pleas, Domestic Relations Division, Franklin County, Ohio. Deposition – July 2017/ March 2017. **DR**
- Nipps, Randall C. v. Nipps, Colleen A. Court of Common Pleas, Domestic Relations Division, Franklin County, Ohio. Testimony – March and April 2017. **Domestic Relations**
- McKee, Shelby E. v. McKee, Daniel F. Court of Common Pleas, Domestic Relations Division, Hamilton County, Ohio. Testimony – February 2017. **Domestic Relations**
- Morris, Ronald R. v. Morris, Christine M. Court of Common Pleas, Domestic Division, Delaware County, Ohio. Deposition – June 2016. **Domestic Relations**
- Towning, Larry D. v. Towning, Catherine M. et al, Court of Common Pleas, Domestic Relations Division, Muskingum County, Ohio. Testimony – February 2016. **Domestic Relations**
- Sevrina Maurer v. Michael DiCarlo. Court of Common Pleas, Domestic Relations, Juvenile Branch, Franklin County, Ohio. Testimony - Testimony – October 2015. **Domestic Relations**
- Dick, Heather A. v. Dick, Brent E., Court of Common Pleas, Monroe County, Ohio. Testimony – July 2015. **Domestic Relations**
- Brennan, Todd M. v. Brennan, Rhiannon, Court of Common Pleas, Domestic Relations Division, Muskingum County, Ohio. Testimony – April 2015. Deposition – March 2015. **Domestic Relations**
- Melinda A. Perry v. Charles M. Perry, Court of Common Pleas, Guernsey County, Ohio. Testimony – May 2014. **Domestic Relations**
- Linda A. Corp v. Michael R. Corp, Court of Common Pleas, Domestic Relations Division, Muskingum County, Ohio. Testimony – April 2014. **Domestic**
- Jerry Wray, Director Ohio Department of Transportation v. Ruckmoor Lodge, Inc. et al., Court of Common Pleas, Franklin County, Ohio. Deposition – December 2013. **Economic Damages**
- Schmid Mechanical, Inc. v. Ohio School Facilities Commission, Court of Claims of Ohio, Deposition – July 2013. **Economic Damages**

Testimony & Depositions – con't

- United States of America, ex rel. American Systems Consulting, Inc. and Cliff Gallatin v. Mantech Advanced Systems International et al., U.S. District Court, Southern District of Ohio, Eastern Division, Deposition – March 2013. **Economic Damages**
- Neff, Todd A. v. Suggs, Charlene Y., Court of Common Pleas, Domestic Relations Division, Athens County, Ohio. Testimony – November / December 2012. **Domestic Relations**
- Cordray, Daniel v. Cordray, Jennifer L., Court of Common Pleas, Domestic Relations Division, Athens County, Ohio. Testimony – July 2012. **Domestic**
- 491 North Park Real Estate LLC, et al. vs. Spice Partners LLC et al. Franklin County Court of Common Pleas – Commercial Docket. Testimony – May 2012. **Economic Damages**
- Woodie, C.J. v. Woodie, Deanna L., Court of Common Pleas, Coshocton County, Ohio. Deposition – April 2012. **Domestic Relations**
- Marlite, Inc. v. Alvin Eckenrod, et al., U.S. District Court, Southern District of Florida, Miami Division. Deposition – March 2012. **Economic Damages**
- Edwards, Tina M. v. Edwards, Charles T. et al JAH, Court of Common Pleas, Muskingum County, Ohio. Testimony – February 2012. **Domestic Relations**
- Matthew C. Wilson v. Betsy H. Wilson, Court of Common Pleas, Lawrence County, Ohio. Testimony – August 2011. **Domestic Relations**
- California Fitness I, Inc. v. Lifestyle Family Fitness, Inc. U.S. District Court, Southern District of Ohio, Eastern Division. Testimony – February 2009. Deposition – December 2007. **Economic Damages**
- Robert L. McGee v. Suzanne M. McGee. Court of Common Pleas, Franklin County, Ohio. Testimony – July 2008. **Domestic Relations**
- Ramakant Mandalaywala, et al. v. Omnitech Electronics, et al. Court of Common Pleas, Franklin County, Ohio. Deposition – November 2007. **Shareholder Dispute**
- Patrick J. Knott v. Revolution Software, Inc. et. al. Court of Common Pleas, Delaware County, Ohio. Testimony – October 2006. Deposition – June 2005. Testimony cited by Fifth District Court of Appeals – March 2009.

Testimony & Depositions – con't

- Corbin Street Investments, LLC et. al. v. Popajak Corp. et. al. Court of Common Pleas, Franklin County, Ohio. Deposition and Testimony - September 2006. **Economic Damages**
- James R. Chew v. Shari L. Chew. Court of Common Pleas, Franklin County, Ohio. Testimony – March 2006. Deposition – September 2005. **Domestic**
- Brody v. Columbia Gas of Ohio. Court of Common Pleas, Medina County, Ohio. Deposition – February 2006. **Economic Damages**
- Pharmaceutical Alternatives, Inc. v. Option Care, Inc. U.S. District Court, Southern District of Ohio, Eastern Division. Deposition – June 2005. **Damages**
- China Garden International, Inc. v. Graceland Shoppers Limited Partnership. Court of Common Pleas, Franklin County, Ohio. Testimony – May 2005. Deposition – April 2005. **Economic Damages**
- Vincent L. Guinn M.D. v. Cardiology, Inc et. al. American Arbitration Association, Franklin County, Ohio. Deposition – July 2004. **Shareholder Dispute**
- Shahin Shahinfar et. al. v. Vikas K. Jain et. al. Arbitration: Franklin County, Ohio. Testimony – May 2004. Deposition – April 2004. **Shareholder Dispute**
- Doody v. Doody. Emmet County Circuit Court (Petoskey, Michigan). Testimony – Dec. 2000. **DR**

Seminars & Presentations

- “Business Valuations: from Fundamentals to Facebook” March / April 2016, Ferguson-Moll Consulting
- “Divorce and Tax” November 2015, Ohio State Bar Association, Live Seminar
- “Finance for Family Lawyers” November 2014, Ohio State Bar Association, Quick Webcast
- “Business Valuation Essentials” July 2014, Ohio State Bar Association, Quick Webcast
- “Valuation of a Business for Purposes of Property Division” June 2014, Ohio State Bar Association, Ohio Family Law Institute
- “Principles of Business Valuation for Gift and Estate Planning Purposes” May 2006, Tri-County Estate Planning Council Super CE Day

Seminars & Presentations – con't

- “Principles of Business Valuation Involving the Use of Family Limited Partnerships” May 2005, Ohio Forum of Estate Planning Attorneys
- “Complex Issues in Divorce for the Ohio Practitioner” April 2005, NBI Seminars
- “Business Valuation and Litigation, Expert Reports and Expert Testimony” January 2005, Columbus Bar Association Bankruptcy Committee
- “Examination of Business Valuation Experts, Cross Examination of Opposing Experts and Presentation of Damage Calculations” November 2004, Columbus Bar Association Common Pleas Court Committee
- “Understanding Issues Related to Business Valuations” November 2004, Executive Forums
- “Principles of Business Valuation in Privately-Held Companies” February 2004, Capital University Law School, Corporate Finance Class
- “Complex Issues in Divorce for the Ohio Practitioner” November 2003, NBI Seminars
- “Equitable Distribution in Divorce Settlements in Ohio” July 2002, NBI Seminars
- “Asset Valuation Problems” June 2000, The Ohio State Bar Association’s CLE Institute.

Selected Publications

- “Business, Interrupted” – Columbus Bar Lawyers Quarterly (Summer 2020)
- “Have You Ever Considered What the Real ‘Cost’ of Litigation Is?” – Dear Drebit, a Rea & Associates blog (April 30, 2013)
- “What Do You Mean My Company is Not Worth as Much as Facebook?” – Illuminations, a Rea & Associates e- newsletter (March 2013)
- “The Fracking Frenzy: A Windfall for the Legal Community” – Columbus Bar Lawyers Quarterly (July 2012)
- “Is Your Buy-Sell Agreement Up-to-Date?” – Illuminations, a Rea & Associates e-newsletter (February 2012)

Selected Publications - continued

- “Do You Have a Business Pre-nup?” – Illuminations, a Rea & Associates e-newsletter (January 2012)
- “Lost Profits vs. Lost Business Value” – GBQ Online Newsletter (January 2007)
- “Neville v. Neville: Is it Really Equitable Distribution?” – Columbus Bar Briefs (July 2006)
- “Using a Financial Expert to Quantify Business Damages” – GBQ Online Newsletter (February 2006)
- “Interpreting Business Valuations,” Ohio Lawyer (September/October 2005)
- “Overcoming a *Gross* Decision,” The Valuation Examiner (January/February 2004)
- “Helping Your Clients Identify Value-Added Opportunities” Polaris International (January 2002)
- “IRS Finalizes Guidance on Adequate Disclosure,” Valuation Strategies (March/April 2000)
- “IRS Provides Guidance on Adequate Disclosure for Gifts,” Valuation Strategies (March/April 1999)

Adjunct Faculty Courses

Central Ohio Technical College

Spring Quarter, 2012 & Spring Quarter 2011

- BMT 2074 Business Law Today
- BMT 2025 Micro Economics

Winter Quarter, 2011

- BMT 2074 Business Law Today
- ACC 2136 General Ledger Software

Zane State College

Spring Quarter, 2010

- BUS 131 Business Law I
- BUS 272 Financial Management

Winter Quarter, 2010

- BUS 132 Business Law II
- BUS 291 Government & Business

Fall Quarter, 2009

- BUS 131 Business Law I
- BUS 291 Government & Business

Summer Quarter, 2009

- BUS 153 Consumer Economics
- BUS 211 Office Management