

## **QUALIFICATIONS OF ALLEN E. JACQUE, CFA, CFE**

### **Education:**

B.S., University of Wisconsin – La Crosse, Economics & Finance, 1988.  
M.S., Marquette University, Milwaukee, Applied Economics, 1993.

### **Relevant Employment:**

Director, Valuation, Forensic, Litigation and Transaction Services Practice,  
Wipfli Advisory, LLC., 2016 to present.

Senior Manager, Forensic and Valuation Services Practice,  
Blackman Kallick/Plante Moran, 2002-2015.

Senior Consultant, Litigation Support & Disputes Practice,  
Peterson Consulting/TDRC/InteCap, 1996-2002.

### **Professional Certifications:**

Chartered Financial Analyst, 2006.  
Certified Fraud Examiner, 2009.

### **Professional Affiliations:**

CFA Institute.  
Association of Certified Fraud Examiners.  
Chicago Bar Association-Associate Member.

### **Publications Authored on Wipfli.com:**

Critiquing a plaintiff's claim for the value of lost household services, February 2026.

Retirement dates in a lost wage claim: Selecting and defending your estimates. January 2026.

Understanding the limitations of business interruption insurance, December 2022.

Litigation strategy: When the defense should throw stones in assessing damages, October 2022.

Present value calculations: Know what's reflected in your discount rate, November 2020.

Can business interruption insurance help in COVID-19 outbreak? March 2020.

Why Blockchain Technology Won't Replace the Forensic Accountant, July 2018.

After the Loss: The Benefits of Insurance Claim Assistance, December 2017.  
Catastrophes: Before You Have a Loss and Need Help, Scrutinize Your Coverage, November 2017.

Evaluating the Robustness of "Market Determined" Rates in Litigation Settings, November 2016.

Defend Trade Secrets Act of 2015-Damages Computations via the Patent Litigation Blueprint, July 2016.

Irreconcilable Royalty Rate Differences, January 2016.

#### **Presentations:**

The Basics of Using a Financial Expert as a Witness for a Litigation Matter presented to Hinshaw & Culbertson LLP, April 11, 2019.

Valuing Lost Profits for Litigation Purposes presented as a Financial Poise™ Webinar, March 16, 2022.

Business Insurance Claim Presentation-How the use of insurance can preserve the value of a business entity & fund a buy-out upon death, Webinar presented to the Chicago Bar Association, Business Divorce Committee, March 14, 2023.

Valuing Lost Profits for Litigation Purposes presented as a Financial Poise™ Webinar, March 23, 2023.

Nuts & Bolts of a Business Interruption Claim presented to Wipfli Valuation, Forensic, Litigation, and Transaction Services ("VFLT") practice, March 14, 2024.

Commons Sources and Methodologies in Lost Wage & Benefit Claims Following Medical Malpractice Allegations presented to Donohue, Brown, Mathewson & Smyth, March 28, 2024.

Valuing Lost Profits for Litigation Purposes presented as a Financial Poise™ Webinar, April 4, 2024.

Property/Business Interruption and Cyber Liability, Insurance for the Business Owner – 101 presented as a Financial Poise™ Webinar, June 10, 2024.

Damages Expert Deposition & Trial Testimony Tips presented to Wipfli Valuation, Forensic, Litigation, and Transaction Services ("VFLT") practice, November 14, 2024.

When Business Partners Break Up: Navigating Contentious Issues in Business Divorce, Webinar co-presented to the Chicago Bar Association, Business Divorce Committee, December 9, 2025.

Lawyer's Insights to Support or Rebut a Claim for Lost Profits, CLE Presentation to Burke, Warren, MacKay & Serritella, P.C., January 7, 2026.

When Business Partners Break Up: Navigating Contentious Issues in Business Divorce, CLE Presentation to Momkus, LLP., February 11, 2026.

Basics of Using Experts to Calculate Economic Damages, CLE Presentation to Freeman Mathis & Gary, LLP., April 10, 2026.

**Compensation:**

Available upon request.

**Expert Testimony:**

JP MORGAN CHASE BANK, N.A. v. LEND LLC, et al. (State of Wisconsin, Circuit Court of Waukesha County, Case No: 14-CV-2465), 2018 deposition & 2019 trial.

VILLA v. THE UNITED STATES OF AMERICA, et al. (United States District Court, Northern District of Illinois, Eastern Division, Case No: 16-CV-5151), 2019 deposition.

WATKINS v. THE UNITED STATES OF AMERICA, et al. (United States District Court, Northern District of Illinois, Eastern Division, Case No: 18-CV-4142), 2019 deposition.

ONPROP v. ADTRON, INC. et al. (Circuit Court of the Eleventh Judicial Circuit, McLean County, Illinois, Case No. 17-L-54), 2020 deposition.

PHILIPPOU EYE ASSOCIATES v. MICHAEL PILL, (Circuit Court of the Eighteenth Judicial Circuit, DuPage County, Illinois, Case No. 2018 L 858), 2021 deposition and trial.

JULIE ELLEN NEWMAN, et al. v. KATTEN MUCHIN ROSENMAN LLP, et al. (Before JAMS, Case No. 1340017794), 2021 deposition and arbitration hearing.

CYNTHIA FULLER v. ROBERT WILKIE, Secretary of the United States, Department of Veterans Affairs, (United States District Court, Northern District of Illinois, Eastern Division, Case No. 19 CV 1325), 2021 deposition.

DEBORAH ANN SCHIAPPA, et al. v. F.I.T. MANAGEMENT, INC., et al. (Circuit Court of Cook County, Law Division, Case No. 2019L010714), 2022 deposition & trial.

AUTOVATION LIMITED v. DOW CHEMICAL COMPANY. (State of Wisconsin, Circuit Court of Waukesha County, Case No: 2016CV001544), 2022 deposition.

LOPEZ, et al. v. PRESENCE CHICAGO HOSPITALS NETWORK, et al. (Circuit Court of Cook County, Law Division, Case No. 2019L012489), 2022 deposition.

BRIAN MAGNUSON v. EXELON GENERATION COMPANY, LLC, (United States District Court, Northern District of Illinois, Eastern Division, Case No. 1:19-cv-07390), 2022 deposition.

ANDRZEJ KUBALA, et al. v. ALEXIAN BROTHERS BEHAVIORAL HEALTH HOSPITAL, et al. (Circuit Court of Cook County, Law Division, Case No. 2019L004871), 2023 deposition.

JULIO ZAVALA and RAMONA ZAVALA, v. ADVOCATE MEDICAL GROUP, et al., (Circuit Court of Cook County, Law Division, Case No. 17 L 005234), 2023 deposition.

ESTATE OF ALAN REYES-LANDEWEER v. ADVOCATE MEDICAL GROUP, et al., (Circuit Court of Cook County, Law Division, Case No. 2020 L 003397), 2023 deposition.

STERLING DESIGN and CONSTRUCTION v. SAGE DESIGN and CONSTRUCTION, LLC, (United States District Court, Northern District of Illinois, Eastern Division, Case No. 1:20-cv-05549), 2023 deposition.

CASTLE SENIOR LIVING, INC. v. CITY OF DELAFIELD, (United States District Court, Eastern District of Wisconsin, Milwaukee Division, Case No. 2:21-cv-1040), 2023 deposition.

MCC HOLDINGS GROUP, LLC v. ABLE TECHNOLOGIES, INCORPORATED, (Private Arbitration-Chicago, Illinois), 2023 arbitration hearing.

WEST LOOP CHIROPRACTIC & SPORTS INJURY CENTER v. CARLOUIS CHIROPRACTIC CHICAGO, (Circuit Court of Cook County, Law Division, Case No. 2020 L 009788), 2023 deposition.

ALLISON QUAGLIANO v. CENTRAL DUPAGE HOSPITAL ASSOCIATION, (Circuit Court of Cook County, Law Division, Case No. 2020 L 008714), 2024 deposition.

BALAKRISHNAN v. TTEC DIGITAL, (United States District Court, District of Colorado, Case No. 1:23-cv-01204-CNS-NRN), 2024 deposition.

BEAUX-ARTS GROUP v. KNOLL, INC., (United States District Court for the Eastern District of Pennsylvania, Case No. 2:23-CV-02545 (CFK)), 2024 deposition.

GREGORY DALGARNO v. GUARANTEED RATE, INC., (American Arbitration Association, Case No. 01-23-003-7209), 2024 deposition.

RAMEY v. ADVOCATE HEALTH AND HOSPITALS CORPORATION, et al., (Circuit Court of Cook County, Law Division, Case No. 2024 L 004285), 2025 deposition.

BOWERS v. ALPINE INSULATION I, LLC, et al., (Circuit Court of Dane County, Wisconsin, Case No. 2023 CV 1101, 30107), 2025 deposition.

LISA BLOXDORF, et al v. INJURED PATIENTS & FAMILIES COMPENSATION FUND, et al., (Circuit Court of Kenosha County, Wisconsin, Case No. 17-CV-0720), 2026 deposition.