

Curriculum Vita of John Jacob Tollefsen

8/27/2014

Overview

John Tollefsen is a lawyer, business person, and professional investigator with over thirty-eight years of experience as a lawyer. In addition to his career work, John maintains on-going education and training. His degrees in business and law make him uniquely qualified to represent entrepreneurs, to investigate, provide expert testimony, and litigate business-law-related cases. He is a Certified Fraud Examiner, a Certified Controls Specialist and has the highest peer reviewed rating with Martindale-Hubbell (AV) and avvo.com (10). John has represented over one thousand small businesses and entrepreneurs.

Business Law Areas of Competency

John has the knowledge, experience, and expertise to investigate, litigate and provide opinions regarding business-related matters in certain aspects of the following areas of law: civil litigation including appellate practice, banking and commercial finance, securities, corporate and business organizations, contract law, business torts, consumer protection, financial fraud including qui tam, small business, real estate, whistleblower protection, international transactions, franchise, tax, and bankruptcy.

Areas of Concentrated Experience

Small Business Finance: While and after obtaining his degree in Business Administration with a concentration in finance, John assisted more than a thousand small businesses with financing. His experience included writing hundreds of business plans, involvement in hundreds of financings (including some public offerings) and attending to the legal and business finance needs of hundreds of entrepreneurs.

Telecommunications, Internet Network, and Computer Management: One of his passions is the revolution in telecommunications and microcomputers. John has studied and worked with communications law and management for over fifteen years. He is especially knowledgeable in United States deregulation law, Internet technology, and conversion from digital standards to normal traditional telephone technology. He has significant international connections in this field and has visited facilities and communication officials in several Pacific Rim countries. For six years, John was the Chief Executive Officer of IWBC.Net Corporation, a small international Internet Protocol telecommunications company with interests in the United States and several other countries primarily on the Pacific Rim including the Philippines, Hong Kong, and Vietnam. John negotiated the international contract including one with the Chinese government in China thereby obtaining interconnection rights in Beijing. His efforts with IWBC provided him with technical insight into the technology behind the Internet. IWBC was licensed as a telephone company (CLEC) in Oregon,

Washington, and California. From 1981 to the present he has worked with computer technology including hardware, software, and network management. Tollefsen Law PLLC uses state-of-the-art computer technology installed and maintained by John and his son Justin.

Legal Management: For over fifteen years, John hired, directed, and supervised a team of approximately twelve lawyers at a time in Oregon State and Washington State handling thousands of files for more than a thousand business clients. During that time, he gained experience in defense and plaintiff work in a wide variety of business legal matters. His work required him to remember and manage a myriad of details in separate matters at the same time.

Securities and Fraud Law: For most of his career, he has worked on developing securities law expertise. John has pursued Sarbanes-Oxley whistleblowing cases from hearing to appeal to the U.S. Supreme Court. He has litigated FCA (Qui Tam) cases. He has tried many cases involving misrepresentation and has handled several related appeals. He has served and continues to serve on several securities laws committees of the American Bar Association Business Law and Litigation Sections. He has been a speaker at Continuing Legal Education seminars for lawyers on the subject. To further develop his knowledge he obtained his Series 47, 24, 7, and 63 NASD licenses and opened two securities broker dealers businesses. He also managed a Securities Exchange Commission licensed stock transfer agent. His practice included numerous private placements and several public offering registrations. He was privileged to make quasi-official visits with a team of ABA securities lawyers to ranking members of several international stock exchanges including some in China and the former Soviet Union and Soviet Bloc countries of Poland, Czechoslovakia, and Hungary.

International Connections: Through his overseas education and as a delegate on several missions led by the American Bar Association committee chairs and others, John met government officials in several countries including China and the former Soviet Bloc. He has traveled extensively and has many friends and contacts throughout the world. He is active in the alumni association of Eötvös Loránd University in Budapest, Hungary. John has assisted with transactions or disputes involving parties in many countries including Australia, Bahamas, Belize, China, Canada, Costa Rica, Cuba, Germany, Indonesia, Israel, Mexico, Monaco, Panama, Peru, Philippines, South Korea, Taiwan, Vietnam, Hong Kong, and the United Kingdom. He currently represents a United Nations recognized NGO in a dispute in the United States.

Summary of Experience

2000 - present: Owner of Tollefsen Law PLLC, an 5-lawyer firm emphasizing business and financial fraud litigation in Oregon, Washington and New York.

1994 - 2000: Chief Executive Officer of IWBC.Net Corporation in

Everett, Washington, a small international digital broadband communications carrier (Internet and CLEC) with over 100 shareholders and points of presence in WA, OR, CA and Hong Kong.

1990 - 1997 President of Public Communications Corporation in Mill Creek, Washington, a long distance services reseller with 3 shareholders.

1985 - 1997 Owner of Tollefsen & Company, Business Lawyers located in Portland, Oregon and Everett, Washington, a law firm with approximately 10 lawyers and 5 paralegals.

1983 - 1984 Chief Executive Officer of Miller, Dobbs & Company in Portland, Oregon and Seattle, Washington, a financial services firm and broker-dealer.

1977 - 1984 Managing Partner of Tollefsen, LeChevallier and Patrick in Portland, Oregon and Seattle, Washington, a business law firm founded by John Tollefsen who held a 1/3rd partnership interest in a firm of 10 partners.

1974 - 1976 John J. Tollefsen, Attorney at Law in Lake Oswego, Oregon. A sole practitioner law office opened immediately after graduation from law school.

Legal Education

1971 - 1974 Doctor of Jurisprudence: Willamette University, Salem, Oregon; Seminars in Securities Laws and Land Use Planning; American Jurisprudence Award in Creditor's Rights; Worked full time through the last two years of law school to pay living expenses and tuition. Willamette University is a highly regarded school in the Pacific Northwest and is the oldest law school in the United States west of the Mississippi River.

2010 - 2012 Master of Laws (LL.M. - *Legum Magister*) in *U.S. and Global Business Law*, from Eötvös Loránd University in Budapest, Hungary (established 1635). The degree was offered through Suffolk University Law School, Boston, Massachusetts.

2013 Master of Laws (LL.M. - *Legum Magister*) in *Transnational Commercial Practice* from Lazarski University in Warsaw, Poland in affiliation with Center for International Legal Studies of Salzburg, Austria.

Business Education

1970 - 1971 Bachelor of Arts, Business Administration, Emphasis in Finance, Economics, and Quantitative Methods: University of Washington, Seattle, Washington: Completed degree in a shorter period of time by taking up to 25 credit hours per quarter.

Other Education

2005 Certified Fraud Examiner Examination by the Association of Certified Fraud Examiners and ongoing continuing education of a minimum of 20 hours per year. Certified Controls Specialist, obtained in 2009, also requires 20 hours per year of approved continuing education.

Undergraduate Education	<p>1967 - 1969 Westmont College, Santa Barbara, California: Honors at Entrance, philosophy and political science major.</p> <p>1970 Shoreline Community College (to gain entrance to the University of Washington): Phi Theta Kappa, national honor fraternity of community colleges.</p>
Other Postgraduate Education	<p>1983 - 2000 Master of Christian Leadership: Western Seminary, Portland Oregon; Master's thesis was the completion of his first volume on the Life of Christ, entitled <i>Genealogies of Yeshua, Studies in Christian Leadership</i>.</p> <p>2006 - 2007 Diploma in Christian Apologetics, Academy of Apologetics, Evangelism & Human Rights in Strasbourg, France. Dissertation publicly defended in Strasbourg: <i>Defending the New Testament Text: An Evidential Apologetic Response to Textual Criticism</i>.</p> <p>2007 Designated Fellow of the Academy, Academy of Apologetics, Evangelism & Human Rights in Strasbourg, France.</p> <p>2000 - 2008 Masters in Theology, Christian Philosophy: Trinity College and Seminary, Newburgh, Indiana.</p> <p>2008 - Present Th.D. student at Euclid University (http://Euclid.int)</p>
Patents and Publications	<p>John has published several articles in newspapers, magazines (including the Washington State Bar News) and the Internet. He is a seminar speaker on securities and business capital topics. He has spoken several times at continuing legal education seminars to lawyers on Internet related subjects. John has a blog on legal issues and has published numerous articles on the Internet and in the Pacific Northwest Certified Fraud Association Newsletter. He has written on SOx § 806 whistleblower protection (see e.g. <i>The Importance of Being Earnest: An Environmental Whistleblower's Guide to Protection Under SOx § 806 and Dodd-Frank</i>). He has obtained more than thirty trademarks from the United States Patent Office for Internet related products and services.</p>
Additional Professional Activities	<p>During the past thirty years, he has served as a corporate officer and director of several small corporations, including a public company. He was an instructor of Business Law at Portland Community College. He also taught <i>Business Law</i> in the American Institute of Banking Program and in special programs for small businesses for four years. He is a past-president of the Oregon Innovation Network. John was a 1990 delegate on a People to People mission to Budapest, Prague, and Warsaw led by the Solicitor of the Securities and Exchange Commission and a prominent Washington, DC securities lawyer. The delegation consisted of approximately thirty US securities lawyers who met with government officials of these formerly communist countries. He visited the Budapest Stock Exchange and the then proposed Warsaw Stock Exchange. He was</p>

a 1991 delegate to Russia including Siberia and Uzbekistan in a high profile visit featured on Soviet Television news. The group met with businesses and government leaders in Moscow, Bukhara, Samarkand, and Novosibirsk and included a visit to SIBEX, the Siberian Stock Exchange. He served on a delegation to China in October of 1994 led by the Chair of the ABA Business Law Corporate Counsel Committee. The journey included visits to stock exchanges and businesses in Shanghai and Hong Kong as well as business and government meetings in Guangzhou and Beijing. John wrote and produced a 90-minute video *Spotlight on China* documenting the trip.

He has been selected as a delegate beginning in 1987 to the Small Business Capital Conference of the Securities and Exchange Commission and served as presenter of *Equal Access to Capital* in 1990.

Professional Memberships

John was admitted to the Oregon State Bar in September 1974 and was admitted to the Federal Bar, US District Court of Oregon in October 1974. He was admitted to the Washington Bar in June 1983, the Federal Bar, US District Court for the Western District of Washington in August 1983, the Federal Bar, US District Court for the Eastern District of Washington in October 1988, the Ninth Circuit on April 28, 2006 and on February 18, 2010 to the Federal District of Colorado. On February 22, 2010, John was admitted to the Supreme Court of the United States on motion by Dr. John Warwick Montgomery. He became a New York lawyer on October 29, 2010. He was licensed as a General Securities Principal (Series 24, Series 7, and Series 63) in October 1983, and a General Financial Principal (Series 27) in October 1988. On April 22, 2005, he was admitted as a Certified Fraud Examiner by the Association of Certified Fraud Examiners. He became a Certified Controls Specialist on July 15, 2009. John passed the California bar exam in February of 2013 and is in process to be admitted as a California lawyer.

For many years he has been a member of the American Bar Association, Business Law Section, with present or past committee memberships in Federal Regulation of Securities - Broker Dealer Matters; State Regulation of Securities Committee, Securities Litigation Committee of the Litigation Section; and the Legal Office Communications Committee. He served as the securities enforcement liaison for the states of Alaska, Montana, Washington, Oregon, and California. He was the state securities liaison for the State of Oregon. He is a member of the Oregon State Bar Association, the Washington State Bar Association, and a past member of the Multnomah Bar Association, and the Snohomish County Bar Association. He was a member of the Inter-Pacific Bar Association and is on the Commercial Arbitration Panel of the American Arbitration Association to hear securities law disputes. He

is a member of the New York Bar Association.

John has former affiliations with the Commercial Law League of America, Oregon Trial Lawyers Association, Washington Trial Lawyers Association, and Association of Trial Lawyers of America. He served a three-year term on the Oregon State Bar Unauthorized Practice Committee in the late 1970's and a six year term on the Washington State Bar Judicial Recommendation Committee starting in 2003. He is a former elected member of the House of Delegates of the Oregon State Bar Association. John is also a hearing officer for the Washington State Bar Association assigned to be trial judge for lawyer disciplinary matters.

**Public
Recognition**

John is "AV" rated by Martindale-Hubbell and is rated "10" by Avvo.com. He was named one of the top litigators in Seattle for 2010 by Seattle Metropolitan Magazine. For many years he has been selected for inclusion in Marquis' *Who's Who in American Law* and *Who's Who in the World*. He has been featured in numerous press articles relating to his legal representation of clients. He was awarded the 2011 Distinguished Achievement Award by the Pacific Northwest Chapter of Certified Fraud Examiners. In 2012 he received the Client's Choice Award from avvo.com.

Languages

John has formally studied German, Latin, Koine Greek, and ancient Hebrew. He has self-studied French and Mandarin. He is not fluent in any language other than English.

**Community
Activities**

John has served on non-profit Boards of Directors and has been an advisor to several non-profit organizations such as Operation Lookout and Go-Global Network. He has been and is active in charitable fundraising and giving. He has been a member and a director on several civic organizations. He has served several times as a boys and girls basketball coach. He is an adult Bible teacher at his church. He has served several times as a moot court judge at the University of Washington and on the Joint Government Affairs Committee of the Snohomish County Chambers of Commerce.

Personal

Married for the past thirty three years to Lane Ellen Tollefsen, he has four adult children and two grandchildren. He enjoys boating, fishing, bicycling, and reading. His personal library exceeds 8,000 volumes.

**Seminar Topics
Presented by
John Tollefsen**

Legal Aspects for Entrepreneurs, EFactor-Davis Wright Tremaine LLP, Seattle, March 12, 2012.

Paying and Protecting the Squealer: Understanding the Realities of Proving and Collecting Whistleblowing Claims, Washington Society of CPAs and Association of Certified Fraud Examiners 2008 Fraud Conference, Bellevue, WA, December 12, 2008.

Help Taxpayers Fight Fraud: Getting Paid for Investigating Fraud on the Government, Oregon Association of Certified Fraud Examiners, Portland, OR, September 13, 2007.

I am from the Federal Government and I am here to Pay You: Understanding the Legal Requirements for Proving and Collecting from Whistleblowing Claims, The Institute of Internal Auditors, Western Regional Conference, Portland, OR, August 20, 2007.

The Accountant as an Expert Witness in a Securities Fraud Case: Understanding the Legal Requirements for Proving Damages in Washington with Expert Testimony, Washington State Certified Public Accountants Business Valuation and Litigation Committee, Bellevue, WA, December 14, 2006.

Anatomy of a Civil Fraud Trial, Pacific Northwest Chapter of the Association of Certified Fraud Examiners, Seattle, WA, August 30, 2006.

Internet Legal Research, Washington Law Institute, Bellevue, WA, October 10, 1998.

Internet, Legal Research and Law, Washington Law Institute, Bellevue, WA June 19, 1998.

Wired for Law, King County Bar Association, Seattle, April 4, 1998.

The Virtual Law Office, King County Bar Association, Seattle, November 11, 1997.

**Relevant
Coursework**

John takes numerous continuing legal education courses each year. A more complete list will be provided upon request. In addition, he tracks and blogs about cases regarding legal decisions affecting his practice. Recent courses taken include:

Implementing Your Anti-Bribery Program, Obtaining and Analyzing Data from Mobile Devices for Investigations, Opportunities and Pitfalls in Accounting Malpractice Cases, Recent Case Studies in Financial Statement Fraud, Priming the Interview Pump, Cutting Edge Tips in Today's World of Fraud, and How to Utilize Open Sources/Public Records for Investigation in the United States, 24th Annual ACFE Global Fraud Conference, Las Vegas, Nevada, June 23-26, 2013.

Corporate Compliance in a Changing World, Hot Topics in International Commercial Insurance, International White Collar/Corporate Criminal Activity: Prosecution and Defense of Charges, Cyber Security: Precautions, Best Practices and Legal Obligations, International M&A in the High Tech and Energy Sectors, Joint Conference of the American Bar Association and the Israel Bar Association, Eilat, Israel, May 26-29, 2013.

International Real Estate, Professor Ryszard Strzelczyk; *Finance and International Business*, Professor Bogna Gawrońska-Nowak; *and Comparative Companies Law and Securities Regulation*, Professor Andrzej W. Kawecki, Łazarski University Law School, Warsaw, Poland, April 8-20, 2013.

Meet the Regulators, by Washington Department of Financial

Institutions covering investment advisor rule changes, new mortgage broker-dealer rules, accredited investor rulemaking, changes to offering solicitation, and enforcement activities, Seattle, November 27, 2012.

Rise of the Machines: Automation, Systemization & the Future of Law Practice, Jordan Furlong, Oregon State Bar Executive Services Department, November 2, 2012.

Hearing Officer Training, Professional Ethics and Hearing Procedure, Washington State Bar Association, September 19, 2012.

Comparative Financial Regulation, US Environmental and Energy Law. July 9- 20, 2012, two weeks of Masters of Laws classes in International Business at Eötvös Loránd University in Budapest, Hungary (established 1635). The degree is offered through Suffolk University Law School, Boston, Massachusetts.

Fraud Examination; Auditing Asset Misappropriation and Corruption Schemes; Auditing and Investigating Financial Statement Fraud Schemes; Admission-Seeking Interview Techniques; Report Writing; Assessing Fraud Risks, 23rd Annual Fraud Conference of the Association of Certified Fraud Examiners, Orlando, Florida, June 21 & 22, 2012.

32nd Annual Northwest Securities Institute, Washington State Bar Association, Seattle, WA, 2 day seminar, April 13-14, 2011.

Hearing Officer Training, Professional Ethics and Hearing Procedure, Washington State Bar Association, November 9, 2011.

Global Business Law and Regulation, Secured Credit and Business Bankruptcy, U.S. Federal Securities Regulation. July 11 - 23, 2010, two weeks of Masters of Laws classes in International Business at Eötvös Loránd University in Budapest, Hungary (established 1635). The classes were taught by professors from Harvard Law School and Suffolk University Law School, Boston, Massachusetts. The degree is accredited by Suffolk.

The Foreign Corrupt Practices Act - A Monitor's Perspective; Global Intermediary Risk Rating and Response Protocol; U.K. Bribery Act - Raising the Bar Above the FCPA; Assessing Auditor Liability in Fraud Cases; Healthcare Reform: A Potential Playground for Fraud; Whistleblowing After Dodd-Frank: A New World; Fabricating Evidence - Who is the Author?; Detecting Fraud Involving Senior Executive Override & Collusion, 23rd Annual Convention, Association of Certified Fraud Examiners, San Diego, CA, June 13-15, 2011.

The Top Ten Things to Know about the Public Records Act, Pacific Northwest Chapter of the Association of Certified Fraud Examiners, Seattle, April 13, 2011.

31st Annual Northwest Securities Institute, Washington State Bar Association, Seattle, WA, 2 day seminar, February 4-5, 2011

Hearing Officer Training, Professional Ethics and Hearing Procedure, Washington State Bar Association, January 5, 2011.

Intellectual Property and Social Media, Magana v. Hyundai Motor Am. - A Discovery Sanction from the Trenches, Ethical Considerations When Dealing with High Conflict Personalities, Spoliation of Evidence, Effective Techniques for Working with Witnesses, and Game Change - Using eDiscovery. Washington State Bar Association, Seattle, WA, 1 day seminar, December 9, 2010.

Lessons learned from America's Recovery Act, Money Laundering & Financial Fraud from a Lawyers' Perspective, Starting, Working and Finishing a False Claims Act Case, First Eleven Places to Look When Investigating on the Internet, Using Computer Forensics to Prevent and Detect Fraud, Attacking and Defending the Four Pillars of Expert Testimony, The Monster Fraud List, and Tools for Reducing Fraud on Construction Contracts. 21st Annual Conference of the Association of Certified Fraud Examiners, Washington D.C., July 26-28, 2010.

Project Finance, Mergers and Acquisitions, International Litigation and Arbitration. July 11 - 23, 2010, two weeks of Masters of Laws classes in International Business at Eötvös Loránd University in Budapest, Hungary (established 1635). The classes were taught by professors from Suffolk University Law School, Boston, Massachusetts. The degree is also accredited by Suffolk.

30th Annual Northwest Securities Institute, Washington State Bar Association, Seattle, WA, 2 day seminar, March 5-6, 2010

eDiscovery Data Collection for Fraud Examiners; Probing Bank Statements - The Dollars Are Found There; How Did That Happen? Reasons Auditors Miss Fraud; Economic Downturn and Cyber Fraud; Internal Controls in a Waning Economy; Preparing Your Case for Prosecution; and Global Identity Matching for Anti-Fraud and AML Purposes. 20th Annual Conference of the Association of Certified Fraud Examiners, Las Vegas Nevada, July 13-15, 2009.

Expert Witness Engagements

<u>Name of Case</u>	<u>Issue</u>	<u>Testimony</u>	<u>Hiring Side</u>	<u>Results</u>
<i>IWBC.NET Corp. v. Technology Concepts, LLC</i> , 115 Wash.App. 1011 (Snohomish County, WA, 2003)	Fraud in the inducement - contract breach	Expert and fact witness	Plaintiff	Plaintiff decision in bench trial, enhanced to over \$1 million on appeal
<i>State v. Matthew St. John</i> , (Marion County OR, 2006)	Theft of computer password	Computer forensics	Defendant	State dropped case as a result of opinion
<i>Shaw v. Short Cressman & Burgess</i> , (King County WA, 2007)	Breach of fiduciary duty to estate	Financial fraud	Plaintiff	No trial
<i>Holland & Knight v. DeAtley</i> , (Eastern District WA, 2007)	Legal malpractice in litigation	Standard of care, effect of settlement, scope of expert testimony	Plaintiff	No trial
<i>Tapp v Tapp</i> , (King County WA, 2008)	Breach of fiduciary duty by trustee	Financial fraud, standard of conduct, removal of trustee	Defendant	Defense decision on summary judgment after court reviewed expert report
<i>Nail v. Husch Blackwell Sanders LLP</i> (Jackson County MO, 2009)	Legal malpractice in transfer of U.K. securities	Securities law, standard of care in transaction documentation	Plaintiff	No trial
<i>Nash v Adair King County</i>	WA State Securities	Securities law	Plaintiff	Testified four

<i>WA 2011</i>	Fraud, Fiduciary Duty			hours
<i>Estate of Stochel v. Stochel, WDW</i> Bankruptcy adversity case (2013)	Validity of trust deed	Noted as witness only	Petitioner	
<i>TRIBUCH v. Jones Law Group, et al.,</i> King County, WA, No. 12-2- 27321-9 SEA (2014)	Legal malpractice involving course of litigation	Standard of care in billing of client	Defendant	No trial
<i>Stisser v Shapiro,</i> Jackson County, Missouri, #1116- CV32628	Legal malpractice over conflict of interest in business transactions	Standard of care in business transaction documentation	Plaintiff	