

Eli C. Neal, CPA, ABV, CFF

PRINCIPAL

Business Valuations | Forensic Accounting | Economic Damages

Background

Eli solves financial problems for attorneys and their clients with strategic, detailed, and well-reasoned work products. He provides insightful analysis to inform decisions amid business, shareholder, and marital dissolution disputes. Ultimately, he thrives when testifying in trial and arbitration to help triers-of-fact understand the financial effect of real-world actions.

In 2018, Eli was selected as an AICPA Forensics and Valuation Services Standing Ovation Award Recipient which recognizes CPAs under 40 years old who exhibit exemplary professional achievement in the forensic accounting and valuation services arena.

Professional Experience

4 Corners Financial Forensics, <i>Principal</i>	2020 – Present
Altruist Trust Co. & Fiduciary Services Inc., <i>Director</i>	2023 – Present
Cogence Group, <i>Senior Advisor</i>	2016 – 2022
Ernst & Young, <i>Assurance Services</i>	2012 – 2016

Honors and Recognition

AICPA Forensic and Valuation Services Standing Ovation Award Recipient	2018
<i>Recognizes CPAs under 40 years old who exhibit exemplary professional achievement in the forensic and valuation services arena.</i>	

Licensure and Education

- Certified Public Accountant (CPA) - AICPA 2014
- Accredited in Business Valuation (ABV) - AICPA 2017
- Certified in Financial Forensics (CFF) - AICPA 2018
- Bachelor of Arts, Accounting & Information Systems, *Cum Laude* 2008 – 2012
 - University of Washington, Seattle, WA

Testimony Experience

1. Private Arbitration (Judge Steve Scott) – Seema Beniwal and Vijayender Beniwal. Case No. 24-3-02842-4 SEA. January 28, 2026.
2. Snohomish County Superior Court (Commissioner Lisa Micheli) – Richard Redelfs v. Brent Steinebach et al. Case No. 24-2-06939-31. January 26, 2026 and February 9, 2026.
3. King County Superior Court (Judge Ken Schubert) – Srinaath Ravichandran and Harini Sridhar. Case No. 23-3-03167-2 SEA. November 5, 2025.

4. Clark County Superior Court (Deposition) – David Jennings et al. v. Lazydays RV of Oregon, LLC et al. Case No. 23-2-01695-06. October 21, 2025.
5. Private Arbitration (Judge Dean Lum) – Jacob Gent v. Adler Giersch, P.S. Case No. 7160000034. July 1, 2025.
6. Private Arbitration (Deposition) – Jacob Gent v. Adler Giersch, P.S. Case No. 7160000034. June 12, 2025.
7. Private Arbitration (Les Ponomarchuk) – Kristi Mallios and Konstantinos Mallios. King County Superior Court of Washington, Case No. 22-3-06314-1 SEA. June 4, 2025.
8. King County Superior Court (Judge Michael Scott) – Ineza Surowiecki and Florian Surowiecki. Case No. 24-3-00132-1 SEA. April 2, 2025.
9. King County Superior Court (Judge Angela Kaake) – Darcy Perea and Nathan Perea. Case No. 23-3-06261-6 SEA. March 18, 2025.
10. King County Superior Court (Judge Ken Schubert) – Genevieve Kitsch and Kevin Kitsch. Case No. 23-3-05381-1 SEA. February 19, 2025.
11. Saginaw County Circuit Court (Deposition) – Big Rock Corp (d/b/a Six Labs) vs. Moneylineholdings Limited et al. Case No. 23-001763-CB. January 22, 2025.
12. Multnomah County Court (Judge Adrian Brown) – James McIntire v. Steven McCarthy. Case No. 23CV11231. November 20, 2024.
13. Los Angeles County Court (Judge Huey P. Cotton) – Yosef M. Grossman et al. v. Robhana Group, Inc. et al. Case No. 18VECV00218. November 12-13, 2024.
14. Private Arbitration (Judge Steve Rosen) – Tomasz Drabas and Xu “Rachel” Yang. Case No. 23-3-01118-3 SEA. October 16, 2024.
15. Snohomish County Superior Court (Judge Whitney Rivera) – Huawei Zhou et al. v. Jill Likes et al. Case No. 23-2-01510-31. September 25, 2024.
16. Snohomish County Superior Court (Judge Richard T. Okrent) – Balaji Logistics Inc. vs. David Allen Martinson et al. Case No. 21-2-04523-31. September 11, 2024.
17. King County Superior Court (Deposition) – Yoshinori Kinomoto et al. v. Swedish Health Services. Case No. 23-2-02534-2 SEA. July 11, 2024.
18. King County Superior Court (Judge Susan Amini) – David Knopf and Kimberly Knopf. Case No. 23-3-01730-1 SEA. July 10, 2024 and July 16, 2024.
19. King County Superior Court (Judge Samuel Chung) – Daniel Medved and Richelle Medved. Case No. 23-3-02391-2 SEA. July 8, 2024.
20. Private Arbitration (James Shipman) – Lori Kirsten and Chis Kirsten. Case No. 23-3-00591-31. June 24, 2024.
21. Snohomish County Superior Court (Deposition) – Balaji Logistics Inc. vs. David Allen Martinson et al. Case No. 21-2-04523-31. May 6, 2024.
22. Los Angeles County – Northwest District (Deposition) – Yosef Grossman vs. 21040 Califa Street, LLC. Case No. 18VECV00218. April 15, 2024.

23. King County Superior Court (Judge Jason Poydras) – Mia Steele and Tanner Steele. Case No. 22-3-00294-1 SEA. April 2, 2024.
24. Private Arbitration (Les Ponomarchuk) – Blair Massey and Michael Massey. King County Superior Court of Washington, Case No. 22-3-02053-2 SEA. March 26, 2024.
25. Private Arbitration (Teresa McNally) – Samantha Artherholt and Corey Artherholt. King County Superior Court of Washington, Case No. 23-3-00659-7 SEA. March 20, 2024.
26. King County Superior Court (Deposition) – Terry Jones and Martha DuRuz. Case No. 22-3-01385-2 SEA. February 22, 2024.
27. Snohomish County Superior Court (Judge Marybeth Dingley) – Vivian Lee and Aaron Key. Case No. 23-3-00774-31. February 21, 2024.
28. Private Arbitration (Deposition) – Blair Massey and Michael Massey. King County Superior Court of Washington, Case No. 22-3-02053-2 SEA. February 12, 2024.
29. Wasco County Circuit Court (Judge John Wolf) – James Wilson v. Three Kings Organics, LLC et al. Case No. 18CV55197. January 25, 2024 and January 31, 2024.
30. King County Superior Court (Judge Aimée Sutton) – Tucker Johnson and Awo Ashiabor. Case No. 22-3-02007-9 SEA. December 6, 2023.
31. King County Superior Court (Judge Matt Lapin) – Peter Trahms-Neudorfer and Caroline Ketchley. Case No. 21-3-02347-9 SEA. June 12, 2023.
32. Private Arbitration (Teresa McNally) – Jennifer Bernhart and Craig Bernhart. King County Superior Court of Washington, Case No. 21-3-06132-0 SEA. June 7, 2023.
33. King County Superior Court (Judge Jason Holloway) – Jesse Lee Robbins and Thuy Dan Thi Do. Case No. 21-3-05697-1 SEA. May 11, 2023.
34. King County Superior Court (Deposition) – Donald Douglas vs. Rajiv Pottabathni et al. Cause No.: 21-2-13458-7 SEA. May 9, 2023.
35. Clark County Superior Court (Judge Fairgrieve) – Marc Jamison and Lillian Jamison, dba Seaside’s Best Tour v. Pacific Power Group, LLC. Case No. 20-2-01220-06. October 2021.
36. Private Arbitration (Chris Kent) – Shannon Bernard v. Ryan Champion. Case No. 18CV16924. January 2021.
37. American Arbitration Association (Norman Baer) – Constellation Holdings, LLC v. Josh Rodriguez. AAA No. 01-20-0000-1554. December 2020.
38. Klamath County Circuit Court – Petitions for Removal of Co-Personal Representatives, in the matter of the Estate of Larry R. Mitnacht. Case No. 17PB06291. September 2020.
39. Multnomah County Circuit Court – Perleberg and Davis Marital Dissolution. October 2019.
40. Benton County Circuit Court – Sorah and Sorah Marital Dissolution. Case No. 18DR02207. August 2019.
41. Clackamas County Circuit Court – Kerr and Kerr Marital Dissolution. June 2019.
42. Private Arbitration – Duzon et al. v. Twenty99 Holdings, LLC et al. June 2019.

Lectures, Presentations, and Publications

1. *Tracing the Truth in Divorce: Forensic Accounting, Real Estate, and Financial Clarity*. Divorce Lending Association, LLC Podcast. January 22, 2026.
2. *High Asset Divorce Cases*. Northwest Family Law. December 2, 2025.
3. *Complex Family Law Issues*. Presenter. The Seminar Group. September 17, 2025.
4. *Technical Reviewer*. Certified in Global Financial Forensics Exam Question Review. American Institute of Certified Public Accountants (AICPA). July 21, 2025 & Aug. 11, 2025.
5. *Business Valuations and Banking in Cannabis*. Financial Poise Webinar. October 18, 2024.
6. *Technical Reviewer*. Certified in Global Financial Forensics Course – Reporting Methods and Requirements Video Presentation. American Institute of Certified Public Accountants. October 17, 2024.
7. *Business Valuation Panel*. Domestic Relations Attorneys of Washington (DRAW) 2024 Annual Meeting. September 29, 2024.
8. *Fermenting Damages*. Washington Defense Trial Lawyers Convention. July 19, 2024.
9. *Technical Reviewer*. Certified in Global Financial Forensics Course – Reporting Methods and Considerations – Written Coursework. American Institute of Certified Public Accountants (AICPA). 2024.
10. *Economic Damages & Lost Profits*. Beresford Booth Webinar. June 20, 2024.
11. *Lost Profits and Trial Best Practices*. Beresford Booth Litigation Group. May 15, 2024.
12. *How Financial Experts Can Help You Tell Your Litigation Story*. Beresford Booth Webinar. February 29, 2024.
13. *Lost Profits, Best Practices at Trial, & Lost Wages*. HWS Law Group. February 22, 2024.
14. *Exam Evaluation Taskforce*. Certified in Financial Forensics – Experience Pathway. American Institute of Certified Public Accountants (AICPA). 2023.
15. *Lost Profits, Jury Trial Best Practices, and Lost Wages*. Ryan, Swanson & Cleveland. April 19, 2023.
16. *Insurance Recoveries – Business Interruption & Lost Wages*. USI Insurance Services. November 10, 2022.
17. *Technical Reviewer*. Certified in Global Financial Forensics Course. American Institute of Certified Public Accountants (AICPA). 2021 – 2022.
18. *Lost Wages & Business Interruption*. Forsberg & Umlauf. August 17, 2022.
19. *Expert Witness Panel*. ProVisors Attorney Advisory Group. July 11, 2022.
20. *Eli Neal (Cannabis Business Valuation)*. Harris Bricken Global Law and Business Podcast. December 14, 2021.
21. *What happens when 50/50 owners disagree on the value of their business?* King County Bar Association, Business Law Section. November 17, 2021.
22. *Lunch & Learn: Economic Damages*. Washington Defense Trial Lawyers (WDTL) Webinar. November 9, 2021.
23. *What happens when 50/50 owners disagree on the value of their business?* Washington Defense Trial Lawyers (WDTL) Webinar. September 21, 2021.
24. *What's My Business Worth?* Biz & Life Done Well Podcast. August 5, 2021.
25. *When Do You Need a CPA in Divorce?* Beresford Booth Webinar. July 1, 2021.

Professional Organizations

- National Association of Forensic Economics
- American Academy of Economic and Financial Experts
- American Institute of Certified Public Accountants (AICPA)
- AICPA CFF Champion
- Washington Society of Certified Public Accountants
- Washington State Board of Accountancy
- Oregon Board of Accountancy
- Washington Defense Trial Lawyers, Core Sponsor
- Claims and Litigation Management (CLM) Alliance, Seattle Chapter, Annual Sponsor