

James M. Johnson, Ph.D.

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Expert Witness Engagements

1988

Davidson Pipe Company, Inc., Plaintiff

against

Laventhol & Horwath, Defendant

84 Civ 5192

U.S. District Court

Southern District of New York

Suit brought against a leasing company, a major accounting firm and others. Claim was that the leasing transactions had been misrepresented to the plaintiff company that purchased the leases. Johnson's role was to determine whether the transactions would reasonably survive the IRS tests for true lease status. Involved analyzing over 40 leasing transactions.

HPSC, Inc., Plaintiff

against

Mark Burhenne, D.D.S. and DOES 1 through 10, inclusive.

699658

Superior Court of California

County of Santa Clara

Involved a class action against a leasing company arguing the leasing company has charged a usurious interest rate in its leasing transactions. Johnson's statement to the court was instrumental in the class action status of the case being defeated.

1995

CHD, Inc., Plaintiff

against

Harcourt Financial Services, Defendant

94-M-2655

U.S. District Court

District of Colorado

Johnson engaged as a rebuttal witness in a dispute involving reasonable broker fees for providing a funding source to a lessor. Johnson's deposition testimony was largely responsible for reducing the claim of the broker to the number indicated in Johnson's initial rebuttal statement.

Attorney contact: David Goldberg, Esq.
Hale Pratt Midgley Hackstaff & Goldberg, P.C.
1800 Glenarm Place, Suite 1400
Denver, CO 80202

1995

Fred Sauer, Plaintiff

against

Xerox Corporation, Defendant

95-CV-6485L

U.S. District Court

Western District of New York

Johnson engaged as a rebuttal witness in a dispute involving a fair market renewal rate in an industrial lease transaction. Johnson's testimony discredited that of an appraiser appointed by the American Arbitration Association as to the fair market renewal rate appropriate in the case at hand. Case still pending.

Counsel keeps changing--Xerox contact is Roland Nenni, 716.422.4922

1998

H & D Tire and Automotive-Hardware, Inc. Plaintiff

against

Pitney Bowes Inc. and Pitney Bowes Credit Corporation, Defendants

2 95 CV 121

U.S. District Court

Eastern District of Texas

Johnson retained to examine the lease contract utilized by Pitney Bowes Credit, evaluate the facts and circumstances in the case, and determine whether the lessor's policies and practices are reasonable and customary in the industry, and whether the lessor has made adequate disclosures to its lessees regarding the terms and conditions of lease upgrades. The class that plaintiffs sought to have certified was defeated.

Counsel I worked for: Bill Manning & John McDonald

Robbins, Kaplan, Miller & Ciresi

800-553-9910

2001

Ehan Shaw, et.al., Plaintiff

against

Toshiba America Information Systems et. al., Defendants

1:99-CV-0120 (TH)

U.S. District Court

Eastern District of Texas

Johnson engaged to assist Sprint, Inc., a lessee of thousands of Toshiba notebook computers, in claiming Sprint was entitled to the bulk of the class action proceeds in this case, and not Sprint's lessors. Johnson filed a Declaration Under Penalty of Perjury as to how lessors make money, Sprint's obligations under the lease, which party was at risk, which party was entitled to the class action proceeds, and which party was entitled to the benefits to be distributed. Sprint prevailed in substantially changing the distribution of proceeds in its favor.

Attorney contact: Mr. Barry S. Marks, Esq.

Berkowitz, Lefkovits, Isom and Kushner

Birmingham, AL

205.250.8333

2001

Relational Funding Corp., Plaintiff

against

Variable Annuity Life Insurance (VALIC), defendant

18-3623

U.S. District Court

Northern District of Illinois

Johnson engaged to assist defendant VALIC in claims by Relational Funding that VALIC owes significantly more than the terms of the lease require due to damage, breach of contract and other claims. Johnson gave deposition testimony regarding standard business practices, appropriate use of casualty values, due diligence regarding lease investment opportunities and contractual issues.

Attorney contact:

Mr. Jason Gosselin, Esq.

Drinker, Biddle and Reath

Philadelphia, PA 19103

Case pending.

2002

Winthrop Resources, plaintiff

against

Eaton Hydraulics, Inc., defendant

0:01-CV-649 DSD JMM

U.S. District Court

District of Minnesota

Johnson retained by defendant Eaton Hydraulics in claims by Winthrop Resources that Eaton owes significantly more than the terms of the lease require due to damage, breach of contract and other claims. Johnson prepared a declaration of standard industry practices as to leasing agreements and the appropriateness of claiming casualty values under the lease agreement, and appropriate claims under the lease.

Attorney contact: Mr. Steven Kluz, Sr.

Rider Bennett Egan & Arundel

Minneapolis, MN

612.340.7916

Case pending.

2002

Charles Sparks, et. al., plaintiffs

against

Lucent Technologies & AT&T Corporation, defendants

96-LM-983

Circuit Court, Third Judicial District

Madison County, IL

Johnson engaged by plaintiffs as a rebuttal expert to indicate the effective cost of telephone lease financing related to the consent decree involving AT&T and the "baby bells." Johnson gave deposition testimony regarding motives for consumer leasing, how those motives relate to the AT&T phone leases, and the effective cost of AT&T telephone leasing to consumers.

Preliminary settlement reached in August, 2002.