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**CHARTERED CERTIFIED ACCOUNTANT**  
**CHARTERED ARBITRATOR ACCREDITED MEDIATOR**

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## **Business Background**

August 2010

During the past 15 years I have been extensively involved in dispute resolution work, acting as an arbitrator and expert witness, and since 2000 as a mediator. This work has been as much of a legal nature as accountancy, and I have increased my working knowledge of contract law and consumer law, as well as maintaining my professional knowledge in accountancy and related financial matters.

My background as the principal of my own accountancy practice and understanding of business and consumer problems, sprinkled with a good measure of common sense, has been of considerable value in dealing with a wide range of problems.

My earlier work as a practising accountant and consultant covered a wide range of business activities and trade association work, as well as all of the usual functions associated with accounting practices in the Small to Medium sized Enterprise field (SME's). I held an Insolvency Licence until the end of 1998, and was a Registered Auditor until the end of 1999.

My consultancy activities included the independent valuation of businesses; advising on business mergers and break-up; preparing prospectuses and negotiating the sale of businesses; advising vendors on the sales of minority interests; advising the purchasers in a management buy-out; a substantial individual voluntary arrangement; negotiating finance facilities for numerous clients; assisting clients in resolving a wide range of disputes.

My dispute resolution experience covers the following areas:

- Partnership dissolution disputes
- Directors disputes and minority shareholders claims
- Shareholding and business valuations
- Professional negligence claims
- Professional fee disputes
- Investment advice complaints
- Consumer complaints regarding holidays, mortgages, finance and leasing, and home improvements
- Losses arising from personal injuries
- Neighbour disputes relating to high hedges and boundaries

8 of my last 10 mediations resulted in settlement.

Please see my website [www.jeffreyRosenthal.com](http://www.jeffreyRosenthal.com) for details of appointments.

## Mediation Experience From May 2008

| <u>Name</u>  | Address and contact details   |
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| Accredited by:   | Centre for Dispute Resolution (CEDR) March 2000<br>Assoc of Midlands Mediators (AMM) September 2001<br>The Chartered Institute of Arbitrators October 2006<br>Talk Mediation January 2006<br>Effective Dispute Solutions April 2008<br>U K Mediation May 2010   |
| <b>CPD Status and whether Registered as a Practicing Mediator with an Accrediting Body</b> | CPD kept up to date.<br>Registered as a practicing mediator with AMM, The Chartered Institute of Arbitrators, Talk Mediation, U K Mediation, Effective Dispute Solutions.   |
| <b>Date and Role<br/>i.e. Mediator, Assistant Mediator or Advocate</b>                     | <b>Brief Description of Dispute</b>   |
| August 2010<br>Mediator  | <p><b>Party A claimed £40,000 plus £23,000 interest as damages from Party B for illegal disconnection of the electricity supply to his dairy farm in 1995, resulting in the need to hire generators for a two year period. Court proceedings had been commenced, and the mediation was instigated as a result of pressure from the Court.</b></p> <p><b>The production of bank statements by Party A proved that he was in a position to pay the initial claim for outstanding supplies by Party B before the disconnection. However, Party B had sent a Legal Assistant to the mediation with limited authority to make a minimal settlement offer. On seeing Party A's evidence, he realised that this was insufficient, but was unable to make a decision.</b></p> <p><b>No agreement was reached on the day, as Party B's representative had no authority to negotiate a settlement. The mediation continued by email and telephone, resulting in some movement by both parties (Party A £40,000 – Party B £9,000), but as no settlement was reached after two weeks, I closed the mediation.</b></p> |
| March 2010<br>Mediator   | <p><b>The claim was for £5,500 for alleged loss of goods in transit on a shipment to Africa, with damages and costs making £7,000. The loss was part of a consignment of mixed new and second hand household goods valued at £13,000. The Defendant denied that there had been any loss and maintained that the Claimant had no evidence. There was no detailed shipping list, and no receipts for the purchase of the goods. The Claimant reluctantly accepted an equally reluctant offer of £2,200 by the Defendant.</b></p>  |

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| <p>February 2010<br/>Mediator</p>  | <p>The husband and wife Claimants were marginally minority shareholders in a Water Conditioning Company. They were dismissed from employment in 2006 and ultimately petitioned the Court for the Defendants to buy their shareholding and repay £21,000 of dividends that had been wrongfully withheld from them. High Court proceedings had been commenced and pleaded under a CFA; a five-day Hearing was due at the end of February 2010.</p> <p>The major problems were that both parties had incurred substantial costs to date; an independent Accountants Report on the value of the company had only been received two days before the Mediation; neither party was aware of the insurance premium for “After the Event” cover under the CFA. This was ascertained during the mediation as £55,000, and then reduced to £40,000.</p> <p>Negotiations were difficult. The Defendants accepted liability to pay for the shares and repay the dividends, but considered the costs and insurance premium to be grossly excessive. The Claimants’ Solicitors accepted responsibility for delays, and waived their CFA uplift entitlement to secure a settlement.</p> <p>Provisional agreement was reached for payment of £170,000 by the Defendants. This comprised £90,000 for the shares and dividend issues and £80,000 towards the Claimants’ costs. However, only £50,000 could be paid immediately, and £120,000 by instalments over five years. This was subject to completion of an Affidavit of Means by the Defendants within the following week.</p> |
| <p>December 2009<br/>Mediator</p>  | <p>The Claimant had provided IT support services for the Defendant firm of Accountants. The system ran into problems, which the Claimant asserted were due to the incorrect installation of software. The Defendant counterclaimed for reinstallation costs and loss of staff chargeable time. The claim was for £11,000, and the counterclaim £14,000. Settlement was agreed with a payment of £5,000 from the Defendant to the Claimant, with both parties to pay their own costs.</p>   |
| <p>September 2009<br/>Mediator</p> | <p>The Claimant had sold her Dental Practice to a larger organisation. The sales contract included an unquantified payment of 10 per cent of a newly negotiated specialist NHS contract. The Claimant considered that the payment should be £35,000, based on the expected level of activity, whereas the Respondent assessed the payment at £8,000, based on the actual activity in the first year. New information was produced during the Mediation that showed the anticipated level to be between £125k and £175k. Settlement was agreed based on a median figure of £15,000, with both parties to pay their own costs</p>  |
| <p>September 2009<br/>Mediator</p> | <p>The Claimant was suing for £9,100, plus costs and interest of £1,500, for goods supplied to a former customer who was no longer in business due to the destruction of his premises by fire. The Defendant maintained that the Claimant had refused to accept returned goods to the value of approximately £2,500, and had also refused discounts and similar credits in excess of £1,000. The parties agreed a last minute settlement of £5,500, with both parties to pay their own costs.</p>  |
| <p>July 2009<br/>Mediator</p>      | <p>The father and son shareholders of this family owned opticians business were at loggerheads over the ongoing management and financing of the business. The mediation was intended to enable them to resolve these differences by one of them buying out the other’s interest, including one-third of the shares left by a deceased family shareholder.</p> <p>Problems highlighted related to incorrect and out of date accounts; no reliable current financial information; entitlement to proceeds of a six-figure life assurance policy; family relationship issues, excess salaries by both father and son! No agreement was reached, but the parties were left to consider how best to resolve these issues.</p>   |

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| <p>April 2009<br/>Mediator</p>     | <p><b>Dispute over unpaid consultancy fees passed on to a third party customer by the Defendant's former trading company. It was not possible to meet in person due to illness of a Director, and the mediation was conducted by telephone and email. The Defendant agreed to pay the claim, but required deferred payment terms that were negotiated.</b></p>  |
| <p>April 2009<br/>Mediator</p>     | <p><b>This was a three party multi track dispute concerning the purchase of a sophisticated photocopier and reprographic devices under a Finance Agreement. The Purchaser considered that he had been overcharged by the supplier, and that the Finance Company was complicit in this. The claims and counterclaims exceeded £32,000, and costs were into five figures.</b></p> <p><b>The five-hour mediation nearly resulted in settlement on the day, and the closing concessions were made by email over the following two days. Settlement was for £8,500 payable to the Finance Company by the Purchaser and supplier between them, with all parties paying their own costs and the claims and counterclaims being dropped.</b></p>  |
| <p>January 2009<br/>Mediator</p>   | <p><b>This dispute related to 16 balances on various construction service contracts. As the Claimant had not reviewed the Defence to the Claim, the parties were unable to enter into settlement negotiations as the time available was absorbed by detailed reviews of the outstanding balances claimed. A number of documents were exchanged to assist this process. Both parties preferred to adjourn the mediation to allow time for further reviews of the supporting documents rather than reach a compromise settlement. As this process did not lead to an agreed settlement, the mediation was resumed at a later date, but no agreement was reached.</b></p>  |
| <p>September 2008<br/>Mediator</p> | <p><b>The Claimant had obtained a substantial refund of V.A.T. for the Defendant's Rest Home business, for an agreed fee of 20% of the net recovery. However, additional fees were charged by the Local Authority, which the Defendant had not expected. The Claimant's contract documents had not made it completely clear who should bear these additional fees of approximately £13,000. There was considerable antipathy by the Defendant's husband towards the Claimant, who he accused of deliberately misleading him in the pre-contract negotiations. He needed to be persuaded that all of the relevant information had been made available to him had he taken note of it. Settlement was reached for a reduced payment by the Defendant.</b></p>   |
| <p>June 2008<br/>Mediator</p>      | <p><b>The Claimant had provided professional accountancy services for the two Respondent companies, but had failed to obtain a letter of instruction or to clarify its charging rates. As all of the work was of an ad hoc nature, this led to disputes regarding both the time and rate charged. The Claim was for £3,800, plus costs and interest, and settlement was reached for £1,410 (£1200 + V.A.T.), with both parties paying their own costs.</b></p>  |
| <p>May 2008<br/>Mediator</p>       | <p><b>The Claimant was seeking payment from the Defendant for goods supplied to a client of the Defendant under a Trade Finance Agreement. The Defendant contended that it was not liable because there were no Supplier Undertakings for the produce not paid for, and that the Claimant had failed to comply with various conditions. The Claimant had issued Court proceedings.</b></p> <p><b>The Claimant maintained that there was a verbal agreement from a member of the Defendant's staff for a "rolling undertaking." The Defendant and the employee denied this, and there was no evidence. The recipient of the goods had gone into administrative receivership. The Claimant eventually accepted that he could not substantiate his case. Both parties agreed to meet their own costs of the proceedings to date.</b></p> |

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