Show Me the Money: The Effective Presentation of Damages in Arbitration Versus Litigation
April 22, 2015 – 1:00 p.m. to 2:30 p.m. ET

PROGRAM SUMMARY

Speakers: Marisa Perry, Elizabeth Shampnoi, Richard Silberberg, Neil Steinkamp

Attendees who serve as counsel in arbitration proceedings will learn about the practical and strategic differences between presenting claims for damages in arbitration and in litigation, as well as the unique practical and strategic challenges facing advocates in presenting damages claims and maximizing damages recoveries in arbitration. Attendees who serve as neutrals in arbitration proceedings will learn about the tools that they can use to maximize efficiency, economy and effective case management in hearing and resolving claims for damages in arbitration. The program will use a hypothetical claim for damages in a commercial arbitration proceeding to illustrate the issues that arise from the perspective of both advocates and neutrals in arbitration.

AGENDA

2:00 p.m. Welcome and Introduction of Speakers (5 minutes)

2:05 p.m. Effective Presentation of Damages (75 minutes)
- Phase of Dispute to Begin Thinking About Presentation of Damages Claim
- Value Provided by Expert in Presenting Damages Claim
- When, Where and How to Consult With and Utilize Damages Expert
- Impact of Pre-Hearing Discovery on Presentation of Damages Claims
- Developing Effective Presentation of Damages Claims Prior to Hearing
- Effective Presentation of Damages Claim at Hearing
- The “Reasonable Certainty” Standard in Presenting Damages Claims
- Differences Between Presenting Damages Claims in Arbitration and Litigation
- Practical and Strategic Challenges for Presenting Damages Claims in Arbitration
- Case Management Techniques for Hearing Damages Claims in Arbitration

3:20 p.m. Conclusion and Questions (10 minutes)

3:30 p.m. Evaluation (5 minutes)

3:35 p.m. Adjourn
Marisa K. Perry is a litigator focusing on complex commercial disputes arising from corporate transactions and contracts. She has significant experience litigating a broad range of matters including breach of contract, fraud, unfair competition and trade secrets, trademark, trusts, and class actions. In addition, Ms. Perry has represented corporations in connection with internal investigations, and individual clients in high-profile white collar criminal cases.

Ms. Perry has represented clients in federal and state courts and arbitration hearings, including the following recent representative matters:

- Represented a firm client bringing breach of contract claims against multiple large banks and insurance companies;
- Defended an internet news provider in connection with allegations of unfair competition and trademark infringement;
- Defended a global rental services provider in a putative class action alleging fraud, false advertising, and breach of contract;
- Defended a mortgage broker against a putative nationwide class action alleging that the client violated the Telephone Consumer Protection Act by sending unsolicited facsimile messages;
- Conducted an internal investigation of a mortgage lender in connection with a Department of Justice fraud investigation;
- Achieved and defended a landmark settlement in a civil RICO lawsuit in the Southern District of New York on behalf of a class of more than 22,000 New York City residents who alleged that their landlord systematically harassed and intimidated them in violation of federal and state laws.

Ms. Perry is a member of the firm's Complex Commercial Litigation and Class Action Litigation Practices. She serves the firm as a co-chair of the Associates Committee and as a member of the firm's Pro Bono Committee.

Named the winner of the 2011 Albert E. Jenner, Jr. Pro Bono Award, Ms. Perry has a vibrant criminal and civil pro bono practice, which has included representing individuals in federal and state courts. Ms. Perry was part of a team that successfully appealed a 20-year conviction to the Seventh Circuit Court of Appeals and she briefed and argued her client's resentencing in the district court. In 2010, Ms. Perry received an Award for Excellence in Pro Bono Service from the U.S. District Court for the Northern District of Illinois in recognition of her outstanding commitment to pro bono representation and her service to the court.

Ms. Perry is active in several professional and community organizations including the American Bar Association and the New York City Bar. In law school, Marisa first-chaired a criminal bench trial in Michigan state court and successfully defended her client against charges of domestic violence and breaking and entering. She also was part of the American College of Trial Lawyers regional championship trial team and received an award for her oral advocacy. Prior to joining Jenner & Block, Ms. Perry was a graduate fellow with the Public Interest Law Initiative (PILI) where she drafted numerous motions and discovery documents for pro se litigants in Cook County municipal court. Ms. Perry was a summer associate at Jenner & Block in 2005 and a summer associate at America Online, Inc. in 2004. Before attending law school, Ms. Perry worked in telecommunications and on federal grants involving clinical research and evaluation studies.
Elizabeth J. Shampnoi, Esq.

Elizabeth J. Shampnoi, Esq. is a Director in the Dispute Advisory & Forensic Services Group. She regularly provides litigators, in-house counsel and senior executives with a broad range of business advice concerning cost-effective and timely alternative dispute resolution. Many times this involves identifying which cases are appropriate for mediation or arbitration, proper forum selection, drafting clauses pre-dispute and post-dispute, selecting the arbitrator or mediator, rule interpretation/enforcement and best practices in advocacy. Additionally, Ms. Shampnoi advises counsel in the selection of experts and consultants for a variety of matters, including, but not limited to, commercial disputes, internal and external investigations and business valuations.

Prior to joining SRR, Ms. Shampnoi was an Associate Director at a large, international consulting firm where she advised clients in the selection of experts and consultants; worked with clients to identify emerging issues and trends; developed innovative strategic business initiatives; and prepared tactical responses to market developments.

Before entering consulting, Ms. Shampnoi was an attorney at the law firm of Storch Amini & Munves PC. Her primary areas of practice included complex commercial litigation, arbitration, and mediation. She represented individuals, partnerships, corporations and educational institutions concerning disputes involving a variety of issues and industries including breach of contract, defamation, misappropriation, trademark infringement, fraud, real estate, factoring, entertainment and transportation. Ms. Shampnoi’s practice also involved the drafting and negotiating of various types of agreements including confidentiality, non-compete, non-disclosure and employment agreements, as well as domestic and international dispute resolution clauses.

Earlier in her career, Ms. Shampnoi was the District Vice President of the New York region of the American Arbitration Association for several years. She advised advocates, in-house counsel and neutrals concerning all procedural and substantive aspects of domestic and international alternative dispute resolution. Ms. Shampnoi has spoken extensively on the subject of alternative dispute resolution and conducted numerous arbitration and mediation training seminars.

Ms. Shampnoi is admitted to the bar in the States of New York and Connecticut as well as the United States Eastern and Southern Districts of New York and the United States District Court of Connecticut. She has served as a board member for the Association for Conflict Resolution of Greater New York and the New York State Dispute Resolution Association and she was named a Rising Star in Dispute Resolution by Super Lawyers in 2011.

Education

J.D., Criminal Justice and Paralegal Studies, Touro College  
B.S., Mercy College

Designation

Esquire
Richard H. Silberberg, Esq.
Dorsey & Whitney LLP

Current Employer-Title
Dorsey & Whitney LLP - Partner

Profession
Attorney - Commercial and International Litigation and Arbitration

Work History
Partner and Chair of Global Litigation and Advocacy Group, Co-Chair Class Action Litigation Group, Dorsey & Whitney LLP, 1988-present; Partner/Associate, Delson & Gordon, 1975-87.

Experience
More than thirty-five years of experience handling a highly diversified commercial and international litigation and arbitration practice which includes the representation of litigants in a broad range of commercial disputes. Approximately forty percent (40%) of practice involves compliance counseling and representation of parties in disputes arising out of dealership, distributorship, franchise and licensing agreements and relationships. Approximately thirty percent (30%) of practice involves the defense of national and state-wide class actions, representative actions and other multi-party litigation matters involving products and services. Approximately thirty percent (30%) of practice involves representation of parties in disputes involving antitrust, breach of contract and warranty, business torts, defamation, employment discrimination, false advertising, fraudulent conveyances, invasion of privacy, letters of credit, RICO, securities, trademarks, trade secrets and unfair competition in federal and state tribunals throughout the country and in administrative, arbitration and mediation proceedings.

Alternative Dispute Resolution Experience
Member of American Arbitration Association Commercial, Large Complex Case and Mediation Panels; Panel of Arbitrators for Plan of Court-Annexed Arbitration, U.S. District Court for Eastern District of New York; Board of Directors, College of Commercial Arbitrators; Board of Directors (and Executive Committee), New York International Arbitration Center; National Academy of Distinguished Neutrals; London Court of International Arbitration.

Sole arbitrator of disputes involving allegations of franchisor's encroachment upon franchisee's exclusive territory; manufacturer's cancellation of dealer agreement; manufacturer's request for declaration that it validly terminated distribution agreement; purchaser's failure to take deliveries under distribution agreement; medical equipment purchaser's non-compliant return of merchandise pursuant to settlement agreement; pharmaceutical company's breach of license and development agreement; manufacturer's failure to use best efforts to market patented pet product; licensee's breach of world-wide license to sell and distribute trademarked childhood pet product; purchaser's breach of biotechnology supply agreement; medical practitioners' breach of acquisition agreement; health care company's breach of nondisclosure agreement; customer's breach of factoring agreement; media and technology company's late delivery of company's common

Richard H. Silberberg, Esq.
Neutral ID : 108706

The AAA provides arbitrators to parties on cases administered by the AAA under its various Rules, which delegate authority to the AAA on various issues, including arbitrator appointment and challenges, general oversight, and billing. Arbitrations that proceed without AAA administration are not considered "AAA arbitrations," even if the parties were to select an arbitrator who is on the AAA's Roster.
stock in consideration of consulting services; purchaser's breach of contract and employer's breach of guaranty relating to performance of stock purchase agreement; printing company's breach of employment agreement by failing to pay profitability bonus and other compensation; hotel franchisee's failure to pay liquidated damages following breach of franchise agreement; and designer's breach of fashion consulting agreement.

Panel Chair for disputes involving rights of terminating member of Webb-Pomerene association; and allegations of aircraft company's breach of aircraft lease agreement; glass manufacturer's breach of international joint venture agreement; duct system manufacturer's breach of steel purchase agreement; high-tech company's breach of agreement involving placement of computer technology support personnel at investment banking firms; international fashion designer's breach of franchise agreement; hotel operator's failure to pay licensing fees; food supplier's breach of supply agreement; pharmaceutical manufacturer's breach of commercialization agreement; hedge fund's breach of employment agreement; designer's breach of interior design agreement; manufacturer's failure to pay sales commissions; purchaser's failure to pay for shares pursuant to stock purchase agreement; purchaser's breach of pallet production agreement; client's breach of contingent attorneys’ fee agreement following mediated settlement of client's claim against third party; member's breach of fiduciary duty to other members of newly-formed LLC; and insurance company's breach of liability insurance policy by failing to provide indemnification for defense of litigation.

Panelist for other disputes involving allegations of improper termination of law firm partners; accounting firm's breach of obligations to withdrawing partners; international real estate brokerage franchisor's breach of European franchise agreements; international real estate brokerage franchisee's breach of sub-franchise agreement; insurance company's failure to indemnify insured under D&O policy; manufacturer's failure to pay licensing fees on patented consumer product; petroleum company's breach of PILOT agreement; hedge fund's breach of deferred bonus compensation plan; electronic trading products company's wrongful taking of investor's shares without adequate compensation; sole shareholder's breach of merger and management agreements; fund's breach of contract and fiduciary duty relating to performance of investment management agreement; and investment management company's wrongful discharge of CEO.

**Alternative Dispute Resolution Training**


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Neutral ID : 108706

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Richard H. Silberberg, Esq.
Neutral ID : 108706


Professional Licenses


Professional Associations

College of Commercial Arbitrators (Board of Directors); National Academy of Distinguished Neutrals; New York Academy of Mediators and Arbitrators; New York International Arbitration Center (Board of Directors, Executive Committee); International Arbitration Club of New York; London Court of International Arbitration; Federal Bar Council; Association of the Bar of the City of New York; New York State Bar Association (Commercial and Federal Litigation Section, Committee on Federal Procedure; Dispute Resolution Section, Arbitration Committee); American Bar Association (Litigation Section, ADR Committee, Antitrust Litigation Committee, and International Litigation Committee; Antitrust Section, Franchise and Dealership Committee; Dispute Resolution Section); Fund for Modern Courts (Executive, Audit and Development Committees); Lawyers' Committee for Civil Rights Under Law (Board of Directors).

Education

University of Wisconsin-Madison (BA-1972); New York University (JD-1975).

Publications and Speaking Engagements


Awards and Honors

Best Lawyers in America -- Mediation and Arbitration, 2007-2013
New York Super Lawyers -- Business Litigation, 2007-2013

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Who's Who in America
Who's Who in American Law
Who's Who in the World

Citizenship
United States of America

Languages
English

Locale
New York, New York, United States of America

Compensation

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Neil Steinkamp, CVA, CCIFP, CCA

Neil Steinkamp is a Managing Director in the Dispute Advisory & Forensic Services Group and head of the firm’s New York office. He has extensive experience providing a broad range of business and financial advice to trial lawyers and in-house counsel. Mr. Steinkamp’s experience has covered many industries and matter types resulting in a comprehensive understanding of the application of damages concepts and other economic analyses.

The types of cases in which he has been involved include:

- Breach of Contract
- Tortious Interference
- Post M&A Disputes
- Labor and Economic Disputes
- Antitrust Disputes
- Disputes in the Context of Bankruptcy
- Eminent Domain
- Business Disputes in Divorce
- Shareholder Disputes
- Construction Claims
- Warranty and Recall Disputes

Further, Mr. Steinkamp has developed significant industry experience. In addition to his role as co-leader of SRR’s Materials practice, Mr. Steinkamp’s experience generally encompasses industry segments including, but not limited to:

- Automotive
- Construction
- Healthcare & Fitness
- Retailing
- Restaurant and Food Service
- Manufacturing
- Materials

Mr. Steinkamp has provided testimony in a variety of venues including:

- Bench Trial
- International Arbitration
- Jury Trial
- Domestic Arbitration

In addition, Mr. Steinkamp has assisted parties in settlement negotiations, mediation and facilitation.

Mr. Steinkamp has lectured and presented continuing education seminars on an assortment of topics pertaining to the measurement of economic damages, business value, economic and financial causation, bankruptcy preference and other topics. He is currently a member of the American Bar Association (Litigation Sections and Construction Litigation Committee), Construction Financial Management Association, Association of Certified Fraud Examiners, American Bankruptcy Institute, Original Equipment Suppliers Association, and Society of Automotive Analysts. Mr. Steinkamp has also served as a member of the Board of Directors and held other leadership position in various professional and charitable organizations. He also leads SRR’s pro-bono practice.

Prior to joining SRR, Mr. Steinkamp was employed in the Forensic, Litigation & Valuation Services practice of UHY and served as Chief Operations Officer of a residential home construction business.
Neil Steinkamp, CVA, CCIFP, CCA

Testimony Experience:


FJN, L.L.C. v. Vijay Parakh and Charter Township of Harrison, United States District Court, Eastern District of Michigan, 2013

Dewitt Stern Imperatore Ltd. v. Gary Ferrazzano and Hugh Wood, Inc., Superior Court of New Jersey Law Division: Hudson County, 2013


Medical Center Pharmacy vs. William Beaumont Hospital, State of Michigan, Circuit Court for the County of Oakland, 2012

Borroughs Corporation, et al. v. Blue Cross and Blue Shield of Michigan, United States District Court, Eastern District of Michigan, 2012

Hi-Lex Controls Incorporated, et al. v. Blue Cross and Blue Shield of Michigan, United States District Court, Eastern District of Michigan, 2012

Norwegian Jake’s Mountain Food & Gear, LLC a Michigan Limited Liability Company vs. Big Boy Food Group, LLC, a Michigan Limited Liability Company, State of Michigan, Circuit Court for the County of Macomb, 2011


Maurice Schwartz & Sons (dba Schwartz Chrysler) v. Chrysler Group LLC, American Arbitration Association, New Jersey, 2010

Riverside Auto Sales of Marquette, Inc. v. Chrysler Group LLC, American Arbitration Association, Michigan, 2010
Neil Steinkamp, CVA, CCIFP, CCA

Testimony Experience:

Giovanni Salvatore, Jr., a/k/a John Salvatore, Jr. v. Mark Salvatore, Henry Salvatore, Jr., and Salvatore Excavating, Inc., a Michigan Corporation, State of Michigan, Circuit Court for the County of Macomb, 2008

American International, Inc. jointly administered with United Equipment Rental, Inc. (Case No. 05-47801), American International Properties, Inc. (Case No. 05-47805), Thomas Goodfellow, Inc. (Case No. 05-47804), and A.I.M., Inc. (Case No. 05-47803) vs. City of Grosse Pointe Farms, U.S. Bankruptcy Court, Eastern District of Michigan, Southern Division, 2008


BS2 Multidata, GmbH v. A-Dat Corp. – U.S. District Court, Eastern District of Michigan, Southern Division, 2007

Publications:

“Bankruptcy Court Eschews Reliance on Multi-Factor Test,” American Bar Association, November 2014

“A Test of Character: Challenges to Unsecured Claims in the Mt. Olive Bankruptcy,” ABI Committee Newsletter, November 2014

“Is your Investment Fund a Ponzi Scheme?” The SRR Journal, Fall 2014

“Considering a Majority Shareholder’s Wealth in Assessing Solvency”, American Bankruptcy Institute Journal, August 2014


“Is Your Investment Fund a Ponzi Scheme?,” Law360, July 2014

“The Debate Charges On: Is Electricity a Good or Service?,” ABI Bankruptcy Litigation Committee, Spring 2014

“Reasonable Certainty” Remains Uncertain,” Expert Witnesses, ABA Section of Litigation, Volume 9, No. 1, January 2014

“A Trade Creditor’s Guide to Defending “Wrong Payor” Fraudulent Transfer Cases,” Commercial & Business Litigation, ABA Section of Litigation, Volume 15, No. 1, November 2013 and also republished in December 2013 by Law360

“A Trade Creditor’s Guide to Defending the "Wrong Payor" Fraudulent transfer Case in Bankruptcy,” The SRR Journal, Fall 2013
Neil Steinkamp, CVA, CCIFP, CCA

Publications:


“Understanding Ordinary: A Primer on Financial and Economic Considerations for the Ordinary Course Defenses to Bankruptcy Preference Actions”, American Bankruptcy Institute, July 2013

“Valuing Forbearance in Fraudulent Transfer Actions: An Introduction,” Commercial Fraud Committee, ABI Committee News, Volume 10, Number 3 / July 2013


“Two is Better Than One: Even a Simplified Analysis of Ordinary in the Industry is Better”, The SRR Journal, Spring 2013

“Reasonable Certainty Remains Uncertain”, The SRR Journal, Spring 2013

“Valuing Forbearance in Fraudulent Transfer Actions”, The SRR Journal, Spring 2013

“Understanding Ordinary” - A Primer on Financial & Economic Considerations for the Ordinary Course Defenses to Bankruptcy Preference Actions”, Credit Research Foundation Inc., Spring 2013


“Two Is Better Than One - Even a Simplified Analysis of Ordinary in the Industry Is Better Than None at All,” Unsecured Trade Creditors Committee, ABI Committee News, Volume 10, Number 5 / November 2012


“The Presentation of Damages in Arbitration,” The Dispute Resolver, October 2012

“Rare Earth Risk: How Material Scarcity May Impact Risk in Damages Projections,” The SRR Journal, Fall 2012


“The Presentation of Damages in Arbitration,” The SRR Journal, Fall 2011

“Infrequent But Ordinary: Bankruptcy Preference Claims Involving Infrequent Corporate Activities,” American Bankruptcy Institute, Unsecured Trade Creditors Committee, Committee Newsletter, May 2011
Neil Steinkamp, CVA, CCIFP, CCA

Publications:


“Infrequent But Ordinary: Bankruptcy Preference Claims Involving Infrequent Corporate Activities,” The SRR Journal, Spring 2011


“CFM or CVM? How Construction Financial Managers are also Construction Value Managers,” TheNACA.org (National Association of Construction Auditors), March 2011

“Fundamentally Unsupported by the Facts: Eighth Circuit Affirms Dismissal of financial Expert,” The SRR Journal, Fall 2010

“Considerations for the ‘Ordinary Course’ Defense to Preference Claims,” American Bankruptcy Institute, Young and New Members Committee, Committee Newsletter, June 2010

“Product Warranty and Recall Disputes Amid Complex Supply Chains,” The SRR Journal, Spring 2010

“Challenges in the Presentation of Evidence in Matters Involving Businesses with Limited Contemporaneous Financial Information,” American Bar Association Section of Litigation, Business Torts Journal, Evidence Issue Vol. 17 Number 3, Spring 2010


“Defining the Ordinary – Considerations for the “Ordinary Course” Defense to Bankruptcy Preference Claims,” The SRR Journal, Fall 2009


“Where is the Green Grass? The Cash Cow’s Search for Greener Pastures - Opportunities for Strength and Transition Can Be Found in Other Industries: A Review of the Automotive and Construction Industries,” Institute of Management Accountants - Detroit Chapter Newsletter, February 2009

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Neil Steinkamp, CVA, CCIFP, CCA

Publications:


“Looking Outside The Box -- One Industry’s Strength Is Another’s Potential,” Featured Article, Manufacturing.Net, November 2008

“Weathering the Economic Storm,” Dealer Digest Daily, November 2008


“Beyond the Bubble – How the Subprime Lending Crisis is Impacting Corporate America,” The SRR Journal, Fall 2008

“Amidst Credit Crisis, Planning and Risk Mitigation a Must for Dealerships,” Industry Whitepaper, AutomotiveDigest.com, November 2008

“Building on the Horizon: Challenges and Opportunities Facing the Construction Industry - A Perspective on the Future of Building Information Modeling,” CenterForBIM.com in coordination with Metro Detroit Construction Specifications Institute, October 2008


“The Litigation Possibility & The Latest Targets of E-Discovery,” Beals Hubbard PLC Newsletter, July 2008


“No Harm, No Foul? The Need and Reasonableness of Businesses’ Obligation to Mitigate,” The SRR Journal, Spring 2008


“Challenges for Industry Decision Makers,” Automotive Design and Production, February 2008

Neil Steinkamp, CVA, CCIFP, CCA

Publications:


“How to Become an Expert Witness,” Expert Alert – American Bar Association, Section of Litigation, Volume IV, #1, Summer/Fall 2007

Contributing editor to: Business Valuation: A Primer for the Legal Professional; by Jeffrey M. Risius; Chicago: ABA Publishing, American Bar Association Section of Business Law, 2007

“How to Become an Expert Witness,” Expert Alert – American Bar Association, Section of Litigation, Volume IV, #1, Summer/Fall 2007

“Setting the Cornerstone – Owner Preparation for Construction Claims,” The SRR Journal, Spring 2007


“Do Your Employees Know More About Your Data Than You? The Litigation Possibility & The Latest Targets of E-Discovery,” The SRR Journal, Fall 2006

“Tortious Interference,” Value Added, April 2001

Speeches and Seminars:

“Valuable and Cost Effective Approaches to Bankruptcy Preference Analyses – Ordinary Course Defenses,” Bankruptcy Bar Association for the District of Maryland - Baltimore Chapter, March 2015


“Show Me the Money....How Damages are Determined in Arbitration,” New York State Bar Association, Annual Meeting, January 2015


“The Efficient Use of Experts in Litigation,” Suffolk County Bar Association, September 2014

“Re-Structure, Re-Lease, Re-Invent? Challenges & Opportunities of Retail's Changing Landscape,” American Bar Association, Webinar, August 2014
Speeches and Seminars:

“Bankruptcy Considerations for the Oil & Gas Industry,” American Bar Association, Webinar, June 2014


"Hot Topics in Bankruptcy," American Bar Association, Webinar, October 2013


"Effective Presentation of Damages in Litigation," American Bar Association, Annual Meeting, August 2013


“So You Want to Be an Arbitrator / Mediator… What You Can Expect,” Michigan Association of CPA’s, Panelist, September 2010

“Preferences in the Construction Industry: What’s Ordinary?,” Columbus Bar Association, Construction Committee, March 2010

“Overview of Factors Associated with Federal Contracting – Resources and Topics for Michigan Contractors,” AGC of Michigan, Webinar, Moderator and Presenter, June 2009

“The ACG Cup: The Premier MBA Competition,” Finalist Judge, Association of Corporate Growth – Detroit Chapter, February 2009

Neil Steinkamp, CVA, CCIFP, CCA

Speeches and Seminars:

“Introduction to BIM: The Role and Importance of Specifiers,” Construction Specifications Institute, November 2008


“Fraud and Forensic Services in the Accounting Profession – An Overview,” Guest Lecturer, Walsh College Master of Accountancy Program, Fall 2008

“What to do When Construction Projects Go Bad in Michigan – Response to a Claim Dispute,” Lorman Education Services, April 2008

“Construction Claims and Financial Damages,” Guest Lecturer, Lawrence Technological University, Risk and Claims Management Course, April 2008


“Financial Experts, Economic Damages and the Role of Accounting Information,” Guest Lecturer, Walsh College Master of Accountancy Program, Fall 2007

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