

**ALLEN O. MORNINGSTAR, C.P.A.**

## **EDUCATION**

Indiana University, Bloomington, Indiana. B.S. Business

## **CERTIFICATION**

Certified Public Accountants, State of Indiana, 1969.

## **CAREER HISTORY**

### **Forcon International - Forensic Accounting Consultant**

- General Contractor / Kentucky - Conducted the analysis of a \$150,000 claim made by a terminated subcontractor against the Surety and the Principle. Resulting in the full denial of the claim.
- General Contractor / Michigan - processed payment bond claims in excess of \$1 million dollars and performance bond obligations in excess of \$3 million dollars. Assisted in the completing contractor RFQ process by negotiating 10 ratification agreements. Assisted the Surety's attorney in the subrogation process.

**Prince Bridge & Marine. Ltd.**, Grand Haven, Michigan - Controller-treasurer, President - \$15 million bridge and road construction contractor.

Liquidated on site, setting up auction of \$1.5 million dollars of equipment and furniture, analyzing \$3.7 million dollars of 160 unpaid vendors and preparing for the surety the payment approvals and waivers for \$2.7 million dollars of 60 vendors and subcontractors who satisfied the requirements of the payment bond terms. Worked with the unpaid vendors and subs who failed to meet the payment bond requirements resulting in only two who pursued their general creditor claims in court. Also managed the completion of 3 contracts for the Surety.

**Financial Consulting**, Grand Rapids, Michigan

**VanKeulen & Winchester Lumber Company**, Wyoming, Michigan - Chief Financial Officer - \$20 million multi-location hardwood manufacturer and distributor.

**Financial Consulting**, Grand Rapids, Michigan

**RSI Wholesale**, Grand Rapids, Michigan - Vice—president Finance and Administration - \$35 million multi-location building materials distributor.

**Financial Consulting**, Grand Rapids, Michigan

# FORCON INTERNATIONAL

**R.J. Tower & Co**, Greenville, Michigan - Corporate Controller - \$25 million manufacturer of metal stampings for the auto industry

**Simplicity Pattern Company**, Niles, Michigan - Plant Controller - \$40 million manufacturing division of paper patterns

**Price Waterhouse & Co**, South Bend, Indiana - Staff Accountant

## **PROFESSIONAL AFFILIATIONS**

American Institute of Certified Public Accountants  
Indiana Association of Certified Public Accountants  
National Association of Accountants  
Toastmasters International.