

**CAUSE NO. DC-21-03809**

**CA FORENSICS, LLC**  
**Plaintiff,**

v.

**MACDONALD DEVIN ZIEGLER**  
**MADDEN KENEFICK & HARRIS, P.C.**  
**Defendants.**

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**IN THE DISTRICT COURT**

**160th JUDICIAL DISTRICT**

**OF DALLAS COUNTY, TEXAS**

**PLAINTIFF'S SECOND AMENDED PETITION**

**TO THE HONORABLE COURT:**

COMES NOW CA Forensics, LLC, (“Plaintiff” or “CA”) complaining of Macdonald Devin Ziegler Madden Kenefick & Harris, P.C. (“Defendant” or “Macdonald Devin”), and for cause of action would respectfully show the Court the following:

**A. NATURE OF THIS ACTION**

1. CA was engaged by Defendant Macdonald Devin as a consulting expert in a lawsuit filed years-earlier on behalf of its client, former Dallas Mavericks General Manager Frank Zaccanelli, against Centurion American CEO Mehrdad Moayed. Defendant Macdonald Devin promptly designated CA in the lawsuit as a testifying expert despite knowing that CA’s work was just beginning and no findings or conclusions had been determined or reported by CA.

2. Early during its examination, CA advised Macdonald Devin that core allegations central to its litigation against Moayed appeared wrong. CA would later confirm that core allegations were wrong, and further advised Defendant of additional allegations that were false and misleading. Macdonald Devin did not like CA’s opinions and conclusions that disproved their claims.

3. CA performed over five-hundred (500) hours of services during the examination requested by Macdonald Devin that included reviewing numerous court filings, depositions, expert reports and financial transactions. Consistently throughout CA’s examination, Macdonald Devin withheld

payment while insisting CA find evidence to support unsubstantiated claims of fraud against Moayed. Defendant Macdonald Devin ignored multiple requests by CA to meet and confer with Defendant's clients, Frank Zaccanelli and Kyle Bass, threatened to sue CA if it did not produce a report supporting the Plaintiffs' allegations, and continues to withhold substantial fees from CA in apparent retaliation for CA's refusal to fabricate false information to support baseless claims.

4. In CA's twenty-five years' experience as a certified fraud examiner, CA has never been threatened or coerced by a lawyer to manufacture evidence or opinions in the manner or to the extent that Macdonald Devin has done in this case. Nor has he ever examined a case where the lawyers' positions are more starkly refuted by the facts than Macdonald Devin's positions are in the lawsuit against American Centurion CEO Moayed.

5. Most troubling to CA is that Frank Zaccanelli had employed the use of Gregory Ziegler, attorney, shareholder, and officer of Macdonald Devin, to strong-arm CA to change its opinions, express false opinions, to create false information, and to supply false information to the court, simply because they want to destroy the Moayed Defendants. See attached **Exhibit A**.

#### **B. PARTIES AND SERVICE**

6. Plaintiff is a Texas limited liability company represented by the undersigned counsel.

7. Defendant, Macdonald Devin Ziegler Madden Kenefick & Harris, P.C., has made an appearance in this lawsuit and may be served through its counsel of record in accordance with Rule 21a of the Texas Rules of Civil Procedure.

#### **C. DISCOVERY LEVEL**

8. Plaintiff affirmatively pleads that it seeks only monetary relief aggregating \$250,000 or less, excluding interest, statutory or punitive damages and penalties, and attorney's fees and costs, so that this case is governed by the procedures of Civil Procedure Rule 169 and discovery should therefore be conducted in accordance with Civil Procedure Rule 190.2.

#### **D. JURISDICTION AND VENUE**

9. This court has personal jurisdiction herein because Defendant is a professional corporation organized and existing under the laws of the State of Texas.

10. Venue in Dallas County is proper in this cause because the Agreement contains a venue provision that states that “venue for any legal action under this Contract shall lie exclusively in Dallas County, Texas,” and pursuant to Section 15.002 of the Texas Civil Practices and Remedies Code, in that all or a substantial part of the events or omissions giving rise to the claim occurred in Dallas County.

#### **E. FACTUAL BACKGROUND**

11. CA Forensics, LLC is a forensic accounting and fraud examination firm owned and operated by Columbus A. Alexander, III, a CPA and certified fraud examiner. CA Forensics, LLC and Mr. Alexander who is also known as “Sandy” are both licensed by the Texas State Board of Public Accountancy and are members in good standing. Mr. Alexander is also a proud member of the Association of Certified Fraud Examiners.

#### Frank J. Zaccanelli, Jr.

12. On June 5, 2020, Mr. Alexander received a LinkedIn contact from Greg Ziegler, an attorney, shareholder, and Vice President of Macdonald Devin, stating that he was working on a civil fraud case against Mehrdad Moayedi/Centurion American involving the Westlake Entrada/Flower Mound Riverwalk projects and was interested in talking with Alexander about adding him to his forensic team.

13. On June 8, 2020, during a 31-minute teleconference, Ziegler explained the nature and scope of the project, stating that his client, Frank Zaccanelli (“Zaccanelli”) had instructed him to contact Alexander for the purpose of adding him to his forensic team because Zaccanelli had told him that Alexander had “good instincts.” Alexander had no prior relationship with Zaccanelli, who

is a former officer with Hillwood Development Company and Hillwood Investment Company, and is a former minority owner, president and general manager of the Dallas Mavericks.

#### Engagement Agreement

14. On June 9, 2020, Ziegler on behalf of Macdonald Devin signed an engagement agreement (the “Agreement”) with CA. A true and correct copy of the Agreement is attached (**Exhibit B**). Among other things, the Agreement stated that CA is and shall perform its obligations under the Agreement as an independent contractor, further stated that CA is solely responsible for setting working hours, scheduling and prioritizing the work, and determining how the work is prepared. In addition, the Agreement required Macdonald Devin to promptly pay CA’s invoices upon receipt, stating that no reporting would be provided until full payment is made, allowed that either party to the Agreement may terminate at any time upon written notice to the other party, and that payment for CA’s services rendered before termination would still be paid.

#### Examination Begins

15. On June 12, 2020, CA commenced work as requested by Defendant Macdonald Devin.

16. On July 2, 2020, CA submitted (via email) to Ziegler its 1st invoice in the amount of \$23,710.63 with the notation that “all fees and expenses must be paid before any written reporting or testimonial appearances.” (**Exhibit C**)

17. On July 16, 2020, CA submitted (via email) to Ziegler its 2nd invoice in the amount of \$26,944.50 with the notation that “all fees and expenses must be paid before any written reporting or testimonial appearances”. Ziegler responded (via email) stating, “Sandy, thank you. We will get this paid.” (**Exhibit D**) Later that day, CA stopped its examination pending the court’s ruling on a procedural matter, and further instruction from Ziegler to continue.



Dallas Hedge Fund Manager J. Kyle Bass

18. On July 27, 2020, the Dallas Morning News reported that Dallas hedge fund manager J. Kyle Bass (“Bass”) had purchased a 50% equity stake in four real estate development and management companies owned by Zaccanelli that have minority ownership positions in the Statler Hotel and the Westlake Entrada/Flower Mound projects. Bass has previously tangled with Centurion American’s CEO, real estate developer Mehrdad Moayedi (“Moayedi”). Starting in 2015, Centurion American and Moayedi came under scrutiny during Bass’ campaign against United Development Funding, a real estate finance firm that funded many of Centurion American’s projects. “Frank and I are dedicated to dismantling the fraud that has plagued these projects in the past in order to have them prosper in the future,” Bass reportedly said in a statement.

19. On July 28, 2020, invoices previously issued to Macdonald Devin remained unpaid (all of them). Alexander sends Ziegler notice (via email) that CA’s billings were unpaid and past-due. Ziegler responded stating “Sandy we will get the clients to pay these asap. Sorry for the delay.”

Meeting with Zaccanelli and Bass

20. On July 29, 2020, Ziegler sent an email invitation for Alexander to meet and confer with his clients, Zaccanelli and Bass, stating that his clients will make payment to CA “in full” at the meeting, and will have payment ready to “hand deliver” at that time. **(Exhibit E)**

21. On July 31, 2020, Alexander attended the meeting with Ziegler, Zaccanelli and Bass. Upon Alexander’s arrival at the meeting, Zaccanelli began by introducing Alexander to all in attendance stating that his “work was well known and respected” and that his investigation (years earlier) of the Dallas Police & Fire Pension System “was legend,” stating later at meeting’s end that he was “looking forward” to CA’s report. In many ways, the meeting appeared to be Zaccanelli getting to know Bass as much as it was Bass getting to know Ziegler’s investigation of Dallas real estate developer Moayedi. During the meeting and of concern, Ziegler made a fact statement to newly

acquired client Bass that Ziegler knew or should have known was false. Alexander would later learn (and confirm) that this was just one of many misrepresentations Ziegler seemingly in concert with Zaccanelli would make to Bass during this one-hour exchange. In addition, although Alexander attended the meeting (as requested) with Ziegler and his clients, Zaccanelli and Bass, no payment was delivered.

22. On August 4, 2020, CA submitted (via email) to Ziegler a 3rd invoice in the amount of \$2,119.31, with the notation that “all fees and expenses must be paid before any written reporting or testimonial appearances” stating, “As a reminder, payment for the first two (2) billings has not yet been received, and are now seriously past due. Again, bank wire instructions are included below, and are preferred by my firm to expedite receipt of payment understood planned for hand-delivery during our onsite meeting on July 31, 2020, but still unpaid - disappointing.” (**Exhibit F**)

#### Request for Report

23. On August 13, 2020, Ziegler finally responded to CA’s August 4, 2020 email stating, “Sandy-Payment will be delivered this week. Have you started report preparation? If not, my clients [Zaccanelli and Bass] would like you to begin. If you wish to wait until payment is received, we understand.” (**Exhibit G**) Important to note that CA’s examination was incomplete when stopped on July 16, 2020, and required further fieldwork in order to opine. In addition, the Agreement required and each and every invoice submitted to Ziegler clearly noted that “all fees and expenses must be paid before any written reporting or testimonial appearances.” Months later, Ziegler would request CA’s examination resume and would continue to send CA documents for review, but Ziegler would never again instruct or request that CA provide a report of any kind or allow Alexander to meet and confer with Defendant Macdonald Devin’s clients, Zaccanelli and Bass.

Demand for Payment #1

24. On August 15, 2020, CA sent Macdonald Devin its first demand letter, demanding payment of \$52,774.44 for the three unpaid invoices stating, “As you know, starting on June 12, 2020 and continuing through the July 31, 2020 meeting with your clients [Zaccanelli and Bass], we provided your firm with over one-hundred and forty hours of professional services. Also, as you know, we have not been paid a single-penny for any of the work despite repeated assurances from you and our signed-written Agreement to the contrary.” **(Exhibit H)**

25. On August 17, 2020, during a four-minute teleconference, Ziegler used a mix of expletives and threats to use his position as an attorney and his law firm to harm CA. Unexpected and abusive, Alexander ended the call rather than continue to listen.

26. On Augusts 18, 2020, during a one-minute early-morning voice message to Alexander, Ziegler stated, “Good morning, Sandy Greg Ziegler here. Hey, I wanted to call you and apologize to you for my, uh, for what I said to you yesterday. Number one, it was inexcusable and unprofessional, and I apologize. And number two, also for not reaching out to you and letting you know that that payment was going to be delayed because of, uh, the reason it was delayed. We just administratively did not, uh, get it to you like I had hoped, and I did not monitor it or manage it and that is my fault, and you are completely right, so I feel terrible about how I handled our conversation, uh, it’s an issue I have and I’m at 52, I’m still working on it. I would really like to talk to you, uh, so that, uh, I can at least convey that to you personally instead of by voice mail, uh, thank you very much, sir. Bye.”

27. Later that same day, Alexander and Ziegler had a good, one-hour conversation during which Ziegler asked for forgiveness for the threats made against Alexander and promised better behavior if Alexander would remain on the engagement. Alexander agreed. On August 19, 2020, partial payment was received, and full payment received on August 27, 2020.

### Examination Resumes

28. On November 6, 2020, during a 22-minute teleconference, Ziegler stated that additional ledgers had been received, and requested CA's examination resume. In response, Alexander stated that the work started on June 12, 2020 (the "Initial Assignment") *remained incomplete*, requesting that CA be allowed to complete its Initial Assignment before starting new work. Ziegler agreed, so after several months of no activity on the engagement following the July 31, 2020, meeting with Ziegler, Zaccanelli and Bass, CA restarted its examination. **(Exhibit I)**

29. On November 11, 2020, Friedman & Feiger attorney Jim Krause contacted Alexander stating that his firm was working on a case involving United Development Funding and his firm's client, Dallas hedge fund manager Kyle Bass, and was interested in talking with Alexander about adding CA to his firm's litigation team, further stating that his client, Kyle Bass, had requested Alexander by name.

### Litigation Errors

30. On November 12, 2020, during a one-hour and thirty-nine-minute teleconference, Ziegler told Alexander that he had recommended Alexander to Bass' attorney Larry Friedman and was pleased with CA's work.

31. During the same teleconference, Alexander advised Ziegler that what appeared to be a *significant error* noted by CA early during examination, was now confirmed: *core allegations* central to litigation *were wrong*. Ziegler at first rejected the finding, but further explanation by Alexander and the evidence proved conclusive. In addition, with the discovery window closed (or soon closing) and jury trial soon expected, Alexander questioned whether additional work should be done until Ziegler could meet and confer with clients Zaccanelli and Bass regarding this matter, or if CA should proceed with its examination. Ziegler paused before responding, and then instructed Alexander to continue with CA's examination.

32. On December 2, 2020, CA submitted (via email) to Ziegler its 4th invoice in the amount of \$28,045.00. (**Exhibit J**)

#### More Litigation Errors

33. On December 10, 2020, during a 14-minute teleconference, Alexander advised Ziegler of more *errors with litigation* as well as *client testimony*, and requested a meeting be held at the earliest possible time to include one or both of Ziegler's clients, Bass and Zaccanelli. The call ended abruptly (Ziegler hung up) with no request for reporting, and still no plans for meeting. Later that day, CA submitted (via email) to Ziegler its 5th invoice in the amount of \$22,436.89. Ziegler responded via email forwarded to Dee Dee Bailey, an employee of Defendant, directing Bailey to place CA's invoice "in line for payment." (**Exhibit K**) Also, important to note that although Ziegler would later that day issue an email directing Macdonald Devin staff to "send Sandy Alexander (copied here) the documents he requests below," *Ziegler would never again* call or make any attempt to discuss any of the more than one-dozen additional errors noted during CA's examination.

34. On December 11, 2020, CA advised Ziegler (via email) that documents expected a day earlier not been received. Ziegler responded by forwarding an email to CA in which a Macdonald Devin staff member apologized to Ziegler for "the lack of communication" stating that he would work to "get them out by Monday." (**Exhibit L**)

35. On December 30, 2020, CA submitted (via email) to Ziegler its 6th invoice in the amount of \$20,128.50. (**Exhibit M**)

36. On January 4, 2020, Alexander reminded Ziegler that payment for the 5th and 6th invoice had not yet been received. "Important to note both are past-due pursuant to signed written Agreement (copy attached). Your immediate attention to ensuring payment at-this-time would be appreciated. In the alternative, please advise of a date-certain for payment should you require more time. Bank wire instructions are included below for your firm's convenience in remitting."

37. On January 5, 2020, CA submitted (via email) to Ziegler its 7th invoice in the amount of \$25,919.11. **(Exhibit N)**

38. On January 7, 2020, Alexander again emailed Ziegler. “I understand you have been ‘instructed by the client’ to delay speaking with me until next week. However, I do not understand your firm’s continued delay in remitting payment for the attached past-due billings. Your immediate attention to ensuring payment at-this-time would be appreciated. In the alternative, please advise of a date-certain for payment should you require more time.” **(Exhibit O)**

39. On January 26, 2021, CA submitted (via email) to Ziegler its 8th invoice in the amount of \$40,239.25. This invoice concluded all requested fieldwork on the engagement. **(Exhibit P)**

#### Broken Promises

40. On February 1, 2021, Alexander replied to the December 11, 2020 email from Ziegler to Dee Dee Bailey instructing her to place CA’s invoice “in line for payment” stating “Ms. Bailey, On December 11, 2020 Mr. Ziegler issued written instructions to your attention for payment of our engagement billing. Please note it has now been fifty-two days since Mr. Ziegler’s instruction to your attention, and still no check. In fact, none of the many hours worked since November 6, 2020 (at your firm’s request) have been paid...” Later that day, Jennifer Nix, Firm Administrator for Defendant replied, “DeeDee Bailey is no longer with Macdonald Devin. Please see a list of invoices that are being paid Friday. This covers all of your December invoices. The others are in line for payment and should be paid within the next 30 days (they are dated 1/5 and 1/26).” Macdonald Devin’s promised payments on-this-date totaled \$70,610.39.

41. On February 8, 2020, CA received payment of \$22,436.89, well short of the \$70,610.39 promised just days earlier by Defendant. Alexander then called Ms. Nix and inquired about the disparity between the promised payment and actual payment. During a 13-minute teleconference with Macdonald Devin Administrator Nix, she described how soon after her February 1, 2021 email

to CA she was contacted by Ziegler who without explanation instructed her to reduce CA's payment to a single invoice and not the full amount promised (via email) earlier that day. Ms. Nix also stated that Ziegler told her he would call Alexander to discuss Defendant's change in payment plan (*he never called*). Approximately one hour later, Ziegler telephoned Alexander for a brief 12-second call (Ziegler hung up, again).

#### Demand for Payment #2

42. On February 20, 2020, CA sent Macdonald Devin its second demand letter, demanding payment of the remaining unpaid invoices, totaling \$114,331.86. **(Exhibit Q)**

43. On March 1, 2021, Ziegler's client J. Kyle Bass telephoned Alexander to discuss his recent review of CA's second demand letter, stating that he had that morning emailed Zaccanelli with a copy of CA's second demand letter with written instruction for Zaccanelli to "get this paid." Bass' demeanor during this 20-minute discussion was positive and without reservation for payment. Bass also expressed no concern regarding CA's billing or work.

44. Important to note, initially on December 9, 2020 (11:49 AM), and then on January 4, 2021 (1:37 PM), then again on January 4, 2021 (3:48 PM), then again on January 7, 2021 (3:16 PM), and then again on January 26, 2021 (1:58 PM), CA requested in writing to Ziegler an opportunity to meet and confer with Ziegler and his clients [Bass and Zaccanelli] regarding issues and concerns noted during CA's examination (requested by Ziegler), each time without success. **(Exhibit R)**

45. In Alexander's profession, it is not uncommon for a client to allege facts and circumstances they believe true, and then behave poorly when the evidence tells a different story. However, it is most unusual and clearly an act discreditable to his profession for the attorney Ziegler to persistently block reporting to his clients, and is believed to be in large part Ziegler's motivation for failing to pay CA for an examination he requested, but refused to have reported to Defendant Macdonald Devin's clients, Bass and Zaccanelli.

## F. CAUSES OF ACTION

### Breach of Contract

Plaintiff has fully performed its obligations under the Agreement, which states, “All fees and expenses must be paid before any written reporting or testimonial appearances.” Defendant breached the Agreement as described above by refusing to pay Plaintiff for work performed pursuant to the Agreement. As a result of Defendant’s breach of contract, CA has sustained financial harm in the amount of \$114,331.86.

### Suit on Sworn Account

As described above, and as more particularly shown in the attached **Exhibit S**, a verified account representing a liquidated money demand that is incorporated by reference, Plaintiff provided services to Defendant in accordance with the terms of a written contract. The services were made at the special instance and request of the Defendant and were performed in the regular course of business. In consideration of the services rendered, on which a systematic record has been kept, the Defendant promised and became bound and liable to pay the Plaintiff a total amount of \$ \$114,331.86, being a reasonable charge for such services, as further shown on the attached **Exhibit S**. Despite numerous demands by the Plaintiff on the Defendant for payment, the Defendant has refused and failed to pay the account, to the Plaintiff’s damage in the sum of \$114,331.86, plus interest.

The Plaintiff further shows that under Finance Code Section 302.002, interest on open accounts accrues at the rate of 6 percent per annum, commencing on the 30th day after the day on which the sum is due and payable. The Plaintiff is, therefore, entitled to prejudgment interest from the 30th day after each unpaid item of the account became due and payable until the date of judgment.



### **G. ATTORNEY'S FEES**

Plaintiff is entitled to recover reasonable attorney's fees because this is a claim on an oral or written contract within the meaning of Texas Civil Practice and Remedies Code Section 38.001. Plaintiff perfected its right to fees under this statute in that Plaintiff presented a claim for payment on the Agreement to the Defendant. The claim was made by a letter mailed to the Defendant on February 20, 2020. More than 30 days have elapsed since the Defendant received the letter, and payment for the just amount owed has not been tendered by the Defendant. As a result, CA has been required to retain the services of counsel to prosecute this action.

### **H. PRAYER**

WHEREFORE, Plaintiff requests that Defendants be cited to appear and answer, and that on final trial Plaintiff have:

1. Judgment against Defendants, for a sum within the jurisdictional limits of the Court, with prejudgment interest as provided by law.
2. Interest after judgment at the legal rate until paid.
3. Reasonable and necessary attorney's fees.
4. Costs of suit.
5. Such other and further relief to which Plaintiff may be justly entitled.

Respectfully submitted,

**MONEY LAW FIRM**

By: 

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**ATTORNEY FOR PLAINTIFF,  
CA FORENSICS, LLC**

**CERTIFICATE OF SERVICE**

The undersigned certifies that a copy of the foregoing instrument was served upon the counsel of record in the above-styled matter in accordance with the applicable Rules of Civil Procedure on **April 28, 2021.**

**VIA ELECTRONIC FILING AND EMAIL**

David Macdonald

MACDONALD DEVIN ZIEGLER MADDEN KENEFICK & HARRIS, P.C.

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**ATTORNEY FOR DEFENDANT,**

**MACDONALD DEVIN ZIEGLER MADDEN KENEFICK & HARRIS, P.C.**

CAUSE NO. DC-21-03809

CA FORENSICS,LLC,

*Plaintiff,*

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MACDONALD DEVIN ZIEGLER  
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IN THE DISTRICT COURT

160th JUDICIAL DISTRICT

DALLAS COUNTY, TEXAS

AFFIDAVIT OF COLUMBUS A. ALEXANDER, III, CPA

STATE OF TEXAS

COUNTY OF DALLAS

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BEFORE ME, the undersigned authority, on this day personally appeared Columbus A. Alexander, III, CPA, known to me to be the undersigned person, who upon being duly sworn, deposes and states the following:

1. "My name is Columbus A. Alexander, III ("Sandy Alexander"). I am over eighteen (18) years of age. I have never been convicted of a felony or a crime of moral turpitude. I am of sound mind, and I am fully competent to make this affidavit.
2. I have personal knowledge of the facts stated herein, which are true and correct. I submit this affidavit in connection with the pending lawsuit between Plaintiff CA Forensics, LLC ("Plaintiff" or "CA Forensics") and Defendant Macdonald Devin Ziegler Madden Kenefick & Harris, P.C. ("Defendant" or "Macdonald Devin").
3. CA Forensics, LLC ("CA") is a forensic accounting and fraud examination firm owned and operated by me. I am an authorized representative and the sole member of CA Forensics, LLC. In that capacity, I have knowledge of the corporate events recited in this affidavit as well as personal knowledge of these events recited in this affidavit.
4. I am a certified public accountant ("CPA"), a certified fraud examiner ("CFE") and licensed by the Texas State Board of Public Accountancy, and a member in good standing. I am also a proud member of the Association of Certified Fraud Examiners.

 Initials

5. On or about June 5, 2020, I received a LinkedIn contact request from Gregory Ziegler ("Mr. Ziegler" or "Gregory Ziegler"), an attorney, shareholder, and officer of Macdonald Devin, stating that he was working on a civil case with allegations of fraud and was interested in adding me to his forensic team.

6. On or about June 8, 2020, during a telephonic conference with Gregory Ziegler, he told me that FZ WLRW, LLC ("FZ WLRW, LLC" or "FZ WLRW") and its representative, Frank Zaccanelli ("Mr. Zaccanelli"), were alleging fraud, improper, and illegal activities by defendants in a civil case (the "Moayed Case") [Cause No. 342-302221-18]. Gregory Ziegler also told me that he, Macdonald Devin, FZ WLRW, LLC, and Frank Zaccanelli wanted to add me to their forensic team to assist Mr. Ziegler, MacDonald Devin, FZ WLRW, and Mr. Zaccanelli (collectively, the "Beneficiaries").


7. On or about June 9, 2020, the attorney Gregory Ziegler signed an engagement agreement ("Agreement") with CA (the "Engagement") for CA to commence work and services for the benefit of Gregory Ziegler, Macdonald Devin, FZ WLRW, and Frank Zaccanelli. Pursuant to the Agreement, CA was as an independent contractor.

8. On or about July 20, 2020, the Beneficiaries stated that "Plaintiffs supplement their testifying expert designations and associated responses to requests for disclosure with the attached report of today's date from Sandy Alexander, CPA, CFA [sic]," despite knowing that CA's work was just beginning, and no findings or conclusions had been determined or reported by CA.

9. CA performed over five-hundred (500) hours of services during the examination for the Beneficiaries that included reviewing numerous court filings, depositions, expert reports, and financial transactions. Early during its examination, CA advised Gregory Ziegler that core allegations central to the litigation appeared to be wrong. CA later confirmed that core allegations central to the litigation were wrong, and further advised Gregory Ziegler of additional allegations that were false and misleading. Gregory Ziegler and Macdonald Devin did not like CA's opinions and conclusions that disproved their claims against the Moayed Defendants.

10. CA told Gregory Ziegler and Macdonald Devin that the claims that they were asserting for FZ WLRW and Frank Zaccanelli were not supported and that their allegations against the Moayed Defendants for fraud, misconduct and illegal activities were false. In response, and during multiple telephonic conversations with Gregory Ziegler and his firm, Macdonald Devin, Mr. Ziegler disconnected the phone call in the middle of my and CA's reporting, refusing to listen to CA's warnings.

11. CA could not and would not express unsupported and false opinions to satisfy the Beneficiaries' stated purpose of ruining Merhdad Moayed's life. The Beneficiaries' unjustified conduct toward the Moayed Defendants greatly concerned CA and me, not only for the Moayed Defendants, but for CA and me. CA and I feared that the Beneficiaries would make similar, false allegations against both CA and me. As easily foreseen, the Beneficiaries have begun leveling unsubstantiated allegations against us.

 Initials

12. Consistently during CA's examination, Macdonald Devin withheld payment while insisting CA find evidence to support unsubstantiated claims of fraud against the Moayedi Defendants. The attorney Gregory Ziegler ignored multiple requests by CA to meet and confer with Macdonald Devin clients, Frank Zaccanelli and Kyle Bass, threatened to sue CA if it did not produce a report supporting the Beneficiaries' allegations, and continues to withhold substantial fees from CA in apparent retaliation for CA's refusal to manufacture false information to support their baseless claims. In my twenty-five-years' experience as a certified fraud examiner, I have never been threatened or experienced attempted coercion to fabricate evidence and opinions as the Beneficiaries did here.

13. Most troubling to CA and me is that Frank J. Zaccanelli, Jr., and FZ WLRW have employed the use of Gregory Ziegler, a Texas licensed attorney, and Gregory Ziegler's law firm, Macdonald Devin, to strong-arm CA to change its opinions, express false opinions, to create false information, and to supply false information to the court, to punish opposing parties simply because they want to destroy the Moayedi Defendants and are using the Moayedi Case and other avenues to do so.

14. It is my belief that the Beneficiaries attempted to get CA and me to testify falsely by withholding payment from CA until CA issued an opinion that favored their case, regardless of the facts. The Beneficiaries' actions show their intent to influence CA's opinions by consistently offering CA benefits only if CA issued opinions that were false and in conformity with the Beneficiaries' wishes and by preventing CA's favorable testimony regarding the Moayedi Defendants, and others by not providing CA's reporting that establishes that the fraud and illegal acts alleged by The Beneficiaries was false. I have not and will not violate my ethical and legal duties to comply with the Beneficiaries' demands and coercive tactics.

15. Further, I have attempted on numerous thwarted occasions to report to Macdonald Devin's clients, Frank J. Zaccanelli, Jr. and J. Kyle Bass, in the Moayedi Case, but the attorney Gregory Ziegler and Macdonald Devin have refused me the ability to talk directly with them.

16. Instead, the Beneficiaries have made false allegations to me, to the Texas State Board of Public Accountancy as well as others, and have concocted events that are patently false to attack my credibility, including falsely claiming that I had to be physically removed from the office of FZ WLRW investor J. Kyle Bass.

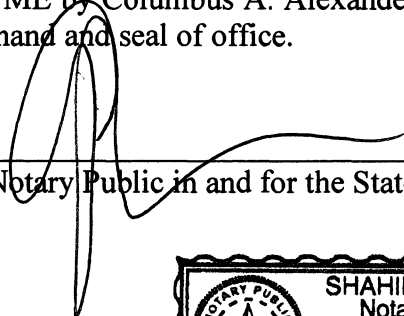
17. CA and I are deeply concerned that the Beneficiaries will continue to make false allegations about us as they have about Mehrdad Moayedi, CADG, MRW, LLSF and others in the Moayedi Case.

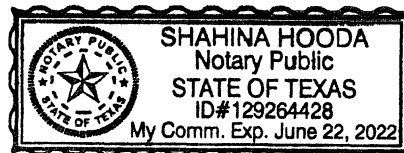
FURTHER AFFIANT SAYETH NAUGHT.


  
Columbus A. Alexander, III

SA Initials

SUBSCRIBED AND SWORN TO BEFORE ME by Columbus A. Alexander, III on this 28th day of April, 2021, to certify which witness my hand and seal of office.

  
\_\_\_\_\_  
Notary Public in and for the State of Texas



 Initials



**MR. GREGORY NORMAN 'GREG ZIEGLER' ZIEGLER**

Eligible to Practice in Texas

**MACDONALD DEVIN ZIEGLER MADDEN KENEFICK & HARRIS, PC**

**Bar Card Number:** 00791985

**TX License Date:** 11/04/1994

**Primary Practice Location:** Dallas , Texas

1201 Elm St Ste 3800  
3800 Renaissance Tower  
Dallas, TX 75270-2130

**CONTACT INFORMATION**

**Tel:** 214-651-3325

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**Practice Areas:** Business, Health Care, Intellectual Property, Litigation: Commercial, Litigation: Personal Injury, Real Estate, Construction, Finance, Appellate: Civil, Contracts

---

**Statutory Profile Last Certified On:** 03/10/2021

**PRACTICE INFORMATION**

**Firm:** Macdonald Devin Ziegler Madden Kenefick & Harris, PC

**Firm Size:** 25 to 40

**Occupation:** Private Law Practice

**Practice Areas:** *Business, Health Care, Intellectual Property, Litigation: Commercial, Litigation: Personal Injury, Real Estate, Construction, Finance, Appellate: Civil, Contracts*

**Services Provided:**

Deaf/Hard of Hearing Translation: Not Specified

**COURTS OF ADMITTANCE**

**Federal:**

Texas Eastern District Court  
Texas Northern District Court  
Texas Southern District/Bankruptcy Court  
Texas Western District Court

**Other Courts:**

Oklahoma - All Oklahoma State Courts State - Trial Court  
New Mexico - All New Mexico State Courts State - Trial Court

**Other States Licensed:**



STATE BAR of TEXAS

**MR. GREGORY NORMAN 'GREG ZIEGLER' ZIEGLER**

Eligible to Practice in Texas

**Bar Card Number:** 00791985**TX License Date:** 11/04/1994**Primary Practice Location:** Dallas , Texas14000 Allen Trail  
Roanoke, TX 76262**CONTACT INFORMATION**

Tel: -- 📞

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**Practice Areas:** Business, Health Care, Intellectual Property, Litigation: Commercial, Litigation: Personal Injury, Real Estate, Construction, Finance, Appellate: Civil, Contracts

---

**Statutory Profile Last Certified On:** 03/10/2021**PRACTICE INFORMATION****Firm:** None Reported By Attorney**Firm Size:** 25 to 40**Occupation:** Private Law Practice**Practice Areas:** *Business, Health Care, Intellectual Property, Litigation: Commercial, Litigation: Personal Injury, Real Estate, Construction, Finance, Appellate: Civil, Contracts***Services Provided:**

Deaf/Hard of Hearing Translation: Not Specified

ADA-accessible client service: Not Specified

Language translation: Not Specified

**Fee Options Provided:** 🔄**COURTS OF ADMITTANCE****Federal:**Texas Eastern District Court  
Texas Northern District Court  
Texas Southern District/Bankruptcy Court  
Texas Western District Court**Other Courts:**Oklahoma - All Oklahoma State Courts State - Trial Court  
New Mexico - All New Mexico State Courts State - Trial Court**Other States Licensed:**New Mexico  
OklahomaWe use cookies to analyze our traffic and enhance functionality. [More Information](#)

AGREE



March 25, 2021

Paulette P. Beiter, Attorney  
Texas State Board of Public Accountancy  
Enforcement Division  
505 E. Huntland Drive, Suite 380  
Austin, Texas 78752-3757  
SENT VIA EMAIL: pbeiter@tsbpa.texas.gov

Dear Ms. Beiter:

**RE: Columbus A. Alexander, III (File No. 21-03-01T)  
CA Forensics, LLC (File No. 21-03-02T)**

Thank you for your letter of March 03, 2021 and the recent opportunity to speak with you re the February 08, 2021 complaint filed by Gregory Ziegler (“Ziegler”), shareholder with Dallas-based Macdonald Devin Ziegler Madden Kenefick Harris (“Macdonald Devin”).

On June 08, 2020 Ziegler engaged CA Forensics, LLC (“Consultant”) on a matter involving construction fraud, on behalf of his client, Mr. Frank Zaccanelli (“Zaccanelli”). Zaccanelli is a former officer with Hillwood Development Company and Hillwood Investment Company, and a former minority owner, president and general manager of the Dallas Mavericks.

On July 27, 2020 the Dallas Morning News reported that Mr. Kyle Bass (“Bass”) had purchased a 50% ownership interest in Zaccanelli’s real estate development entities. Bass is a Dallas hedge fund manager with big suspicions re Dallas commercial real estate developer Mehrdad Moayedi (“Moayedi”), the target of multiple lawsuits filed by Ziegler as well as his years-long investigation involving construction fraud.

On July 31, 2020 I attended a meeting with Ziegler, Zaccanelli and Bass. During this meeting and of concern, Ziegler made a fact statement to newly acquired client Bass that Ziegler knew or should have known was false. I would later learn (and confirm) during examination that this was just one of many misrepresentations Ziegler seemingly in concert with Zaccanelli would make to Bass during this one-hour exchange.

On November 12, 2020, during a one-hour and thirty-nine minute teleconference, I advised Ziegler that what appeared to be a possible error noted early during examination, was now confirmed: core allegations central to litigation were wrong. Ziegler at first rejected the finding, but further explanation and the evidence proved conclusive.

On December 10, 2020 during a 14 minute teleconference, I advised Ziegler of more errors with litigation as well as client testimony, and requested that a meeting be held at the earliest possible

time to include one or both of Ziegler's clients. The call ended abruptly (he hung up on me) with no request for reporting, and still no plans for client meeting

Initially on December 09, 2020 (11:49 AM), and then on January 4, 2021 (1:37 PM), then again on January 4, 2021 (3:48 PM), then again on January 7, 2021 (3:16 PM), and then again on January 26, 2021 (1:58 PM), I requested in writing to Zeigler an opportunity to meet and confer with Ziegler and clients Bass and Zaccanelli re issues and concerns noted during examination, each time without success.

On February 08, 2021 (2:26 PM) during a 12 SECOND call (he hung up on me, again), Ziegler finally found the time to get personally involved with the fraud examination that he requested but clearly no longer wanted reported to his clients, Bass and Zaccanelli.

In my profession, it is not uncommon for a client to allege facts and circumstances they believe true, and then behave poorly when the evidence tells a different story. However, it is most unusual and clearly an act discreditable to his profession for the attorney Ziegler to persistently block reporting to his firm's clients, and is believed to be in large part his motivation for filing this fictitious Complaint.

I have included with this letter a detailed chronology of events that occurred during examination that I trust the Board will not only find an amusing read, but sufficient to dismiss the Complaint. In the event additional information is needed, please do not hesitate to contact me. Thank you.

Sincerely,

CA FORENSICS, LLC

By: /s/ Columbus A. Alexander, III, CPA, CFE  
Managing Member

**From:** [Greg N. Ziegler](#)  
**To:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Cc:** [Farbod Farnia](#); [Theron Bentz](#)  
**Subject:** RE: civil fraud case [IWOV-LAW.FID887603]  
**Date:** Monday, June 8, 2020 12:56:49 PM  
**Attachments:** [image002.png](#)

---

Sandy,

I forwarded your email and CV to my client, Frank Zaccanelli. He has approved your engagement.

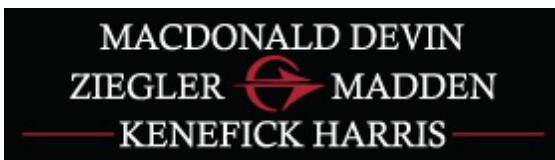
We will be sending you some documents, starting with (1) our client's declaration/affidavit filed with the Court, (2) the Veritas expert report, and (3) the depositions and exhibits of the CPA/tax preparer, Jason George.

Paralegal Theron Bentz will deliver these items to you today via email.

We look forward to working with you.

Best regards,

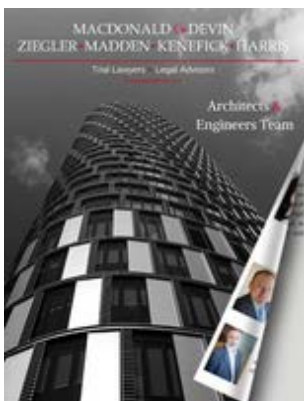
**Greg Ziegler | *Shareholder***  
P 214.651.3325 M 817.313.6274



3800 Renaissance Tower | 1201 Elm Street | Dallas, TX 75270

[vCard](#) | [Website](#) | [Bio](#)

Licensed in TX, OK, NM, and Court of Federal Claims



## Dallas hedge fund investor buys stake in area real estate developments

### Kyle Bass has bought a minority position in downtown Dallas' Statler and other properties of Centurion American Development

Dallas Morning News

By Steve Brown

3:10 PM on Jul 27, 2020

A Dallas hedge fund investor says he has bought an ownership position in several local real estate projects, including downtown Dallas' landmark Statler hotel.

Kyle Bass, founder and chief investment officer of Hayman Capital Management, said he's purchased a 50% equity stake in four real estate development and management companies that have minority ownership positions in The Statler, the Entrada development in Westlake and the Riverwalk at Central Park development in Flower Mound.

All three projects are developments of Farmers Branch-based Centurion American Development Group.

Bass has previously tangled with Centurion American's CEO, developer Mehrdad Moayed.

Starting in 2015, Centurion American and Moayed came under scrutiny during Bass' campaign against Grapevine-based United Development Funding, a real estate finance firm that funded many of Centurion American's projects.

United Development Funding's executives paid more than \$8 million to the Securities and Exchange Commission in 2018 to settle a case over the improper use of investor funds.

Centurion American and Moayed faced no legal actions or fines because of their dealings with United Development Funding. United Development Funding is still suing Bass and Hayman Capital for business disparagement.

Bass' Mossad Bass LLC acquired the stake in the area projects with a 50% purchase of ownership interests in several companies from Dallas businessman Frank Zaccanelli.

Bass said his new investment will "enhance the go-forward strategy of Zaccanelli's companies and allow for expansion."

Terms of the purchase were not disclosed.

"The opportunity to invest in distressed real estate projects with one of Dallas' top real estate minds is an opportunity I couldn't pass up," Bass said in a statement. "Frank and I are dedicated to dismantling the fraud that has plagued these projects in the past in order to have them prosper in the future."

Zaccanelli was involved in the management, funding and design of The Statler, Entrada and Riverwalk at Central Park through early 2016, according to Hayman Capital.

"Kyle Bass is one of the most prominent businessmen and investors in the United States," Zaccanelli said in a statement. "The opportunity to form a partnership with Kyle is one of the highlights in my more than 40-year career in business."

Centurion American representatives did not respond to requests for information about the sale.

Zaccanelli is a former officer with Hillwood Development Co. and Hillwood Investment Co. and is a former president, general manager and minority owner of the Dallas Mavericks.

**From:** [Sandy Alexander](#)  
**To:** [Greg Ziegler \(GZiegler@macdonalddevin.com\)](mailto:GZiegler@macdonalddevin.com)  
**Cc:** [Sandy Alexander \(caa@caforensicsllc.com\)](mailto:caa@caforensicsllc.com)  
**Subject:** CAForensics / Billing July 2 / Billing July 16  
**Date:** Tuesday, July 28, 2020 1:26:00 PM  
**Attachments:** [MRW Projects CAForensics Engagement Billing.msg](#)  
[MRW Projects CAForensics Engagement Billing July 01-152020.msg](#)

---

Mr. Ziegler,

Please be advised payment for the attached two (2) billings has not been received.

Payment status for both of the now past-due billings would be appreciated.

Bank wire instructions are included below if preferred by your firm.

**WIRE TRANSFER INFO:**

Account Name: CA FORENSICS, LLC  
Bank Name: Prosperity Bank  
Bank Routing: 113122655  
Account Number: [REDACTED]

**IRS 1099 VENDOR INFO:**

Vendor Name: CA FORENSICS, LLC  
Mailing Address: P. O. Box 455, Addison, TX 75001-0455

Taxpayer ID: [REDACTED]

Best regards, Sandy

Columbus A. Alexander, III, CPA  
Certified Fraud Examiner  
CA Forensics, LLC  
214.514.2272

Information contained in this transmission may contain confidential, non-public or privileged information that is restricted from disclosure by law. It is intended for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copy of this communication is strictly prohibited. If you have received this communication in error, please immediately reply to the sender that you have received this communication in error and delete it.

**From:** [Greg N. Ziegler](mailto:Greg.N.Ziegler)  
**To:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: CAForensics / Billing July 2 / Billing July 16  
**Date:** Wednesday, July 29, 2020 12:04:39 PM

---

Sandy, I spoke with my clients about payment of your invoices. They will pay you in full by Friday, July 31<sup>st</sup>. Speaking of Friday, would you be available to come to a meeting with Messrs. Zaccanelli and Bass and myself on Friday?

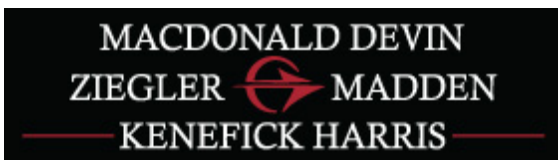
We are meeting at 10a in Hayman's offices on Cedar Springs in Uptown. The meeting will last until Noon, but my clients would love it if you could give them between half-hour to an hour of your time for an update and Q/A, either at 10a or perhaps 11-Noon?

We will have your check ready to hand deliver to you at that time if you can make it.

Please let me know.

Thanks,

**Greg Ziegler | *Shareholder***  
P 214.651.3325 M 817.313.6274



3800 Renaissance Tower | 1201 Elm Street | Dallas, TX 75270

[vCard](#) | [Website](#) | [Bio](#)

Licensed in TX, OK, NM, and Court of Federal Claims

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**From:** Greg N. Ziegler  
**Sent:** Wednesday, July 29, 2020 10:58 AM  
**To:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: CAForensics / Billing July 2 / Billing July 16

Sandy we will get the clients to pay these asap. Sorry for the delay.

Best,

**Greg Ziegler | *Shareholder***  
P 214.651.3325 M 817.313.6274

**From:** [Sandy Alexander](#)  
**To:** [Greg Ziegler \(GZiegler@macdonalddevin.com\)](mailto:GZiegler@macdonalddevin.com)  
**Cc:** [Sandy Alexander \(caa@caforensicsllc.com\)](mailto:caa@caforensicsllc.com)  
**Subject:** MRW Projects / CAForensics / Engagement Billings  
**Date:** Tuesday, August 4, 2020 12:53:00 PM  
**Attachments:** [CAForensics Billing July 2 Billing July 16.msg](#)  
[RE CAForensics Billing July 2 Billing July 16.msg](#)  
[200731 CAForensics Billing.pdf](#)

---

Mr. Ziegler,

Attached please find 3<sup>rd</sup> billing on MRW engagement.

As a reminder, payment for the first two (2) billings has not been received, and are now seriously past-due.

Again, bank wire instructions are included below, and are preferred by my firm to expedite receipt of payment understood planned for hand-delivery during our onsite meeting on July 31, 2020, but still unpaid - **disappointing**.

**WIRE TRANSFER INFO:**

Account Name: CA FORENSICS, LLC  
Bank Name: Prosperity Bank  
Bank Routing: 113122655  
Account Number: [REDACTED]

**IRS 1099 VENDOR INFO:**

Vendor Name: CA FORENSICS, LLC  
Mailing Address: P. O. Box 455, Addison, TX 75001-0455

Taxpayer ID: [REDACTED]

Best regards, Sandy

Columbus A. Alexander, III, CPA  
Certified Fraud Examiner  
CA Forensics, LLC  
214.514.2272

Information contained in this transmission may contain confidential, non-public or privileged information that is restricted from disclosure by law. It is intended for the use of the individual or entity named above. If the reader of this message is not the intended recipient, you are hereby notified that any dissemination, distribution or copy of this communication is strictly prohibited. If you have received this communication in error, please immediately reply to the sender that you have received this communication in error and delete it.

**From:** [Greg N. Ziegler](mailto:Greg.N.Ziegler)  
**To:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** Report for MRW  
**Date:** Thursday, August 13, 2020 2:02:28 PM  
**Attachments:** [image002.png](#)

---

Sandy-Payment will be delivered this week. Have you started report preparation? If not, my clients would like you to begin. If you wish to wait until payment is received, we understand. Thanks.

**Greg Ziegler | *Shareholder***

P 214.651.3325 M 817.313.6274



3800 Renaissance Tower | 1201 Elm Street | Dallas, TX 75270

[vCard](#) | [Website](#) | [Bio](#)

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CAUSE NO. DC-21-03809

CA FORENSICS, LLC  
Plaintiff,

v.

MACDONALD DEVIN ZIEGLER  
MADDEN KENEFICK & HARRIS, P.C.  
Defendants.

§  
§  
§  
§  
§  
§  
§  
§

IN THE DISTRICT COURT

160th JUDICIAL DISTRICT

OF DALLAS COUNTY, TEXAS

**PLAINTIFF’S SECOND AMENDED PETITION**

**TO THE HONORABLE COURT:**

COMES NOW CA Forensics, LLC, (“Plaintiff” or “CA”) complaining of Macdonald Devin Ziegler Madden Kenefick & Harris, P.C. (“Defendant” or “Macdonald Devin”), and for cause of action would respectfully show the Court the following:

**A. NATURE OF THIS ACTION**

1. CA was engaged by Defendant Macdonald Devin as a consulting expert in a lawsuit filed years-earlier on behalf of its client, former Dallas Mavericks General Manager Frank Zaccanelli, against Centurion American CEO Mehrdad Moayedi. Defendant Macdonald Devin promptly designated CA in the lawsuit as a testifying expert despite knowing that CA’s work was just beginning and no findings or conclusions had been determined or reported by CA.

2. Early during its examination, CA advised Macdonald Devin that core allegations central to its litigation against Moayedi appeared wrong. CA would later confirm that core allegations were wrong, and further advised Defendant of additional allegations that were false and misleading. Macdonald Devin did not like CA’s opinions and conclusions that disproved their claims.

3. CA performed over five-hundred (500) hours of services during the examination requested by Macdonald Devin that included reviewing numerous court filings, depositions, expert reports and financial transactions. Consistently throughout CA’s examination, Macdonald Devin withheld

payment while insisting CA find evidence to support unsubstantiated claims of fraud against Moayed. Defendant Macdonald Devin ignored multiple requests by CA to meet and confer with Defendant's clients, Frank Zaccanelli and Kyle Bass, threatened to sue CA if it did not produce a report supporting the Plaintiffs' allegations, and continues to withhold substantial fees from CA in apparent retaliation for CA's refusal to fabricate false information to support baseless claims.

4. In CA's twenty-five years' experience as a certified fraud examiner, CA has never been threatened or coerced by a lawyer to manufacture evidence or opinions in the manner or to the extent that Macdonald Devin has done in this case. Nor has he ever examined a case where the lawyers' positions are more starkly refuted by the facts than Macdonald Devin's positions are in the lawsuit against American Centurion CEO Moayed.

5. Most troubling to CA is that Frank Zaccanelli had employed the use of Gregory Ziegler, attorney, shareholder, and officer of Macdonald Devin, to strong-arm CA to change its opinions, express false opinions, to create false information, and to supply false information to the court, simply because they want to destroy the Moayed Defendants. See attached **Exhibit A**.

#### **B. PARTIES AND SERVICE**

6. Plaintiff is a Texas limited liability company represented by the undersigned counsel.

7. Defendant, Macdonald Devin Ziegler Madden Kenefick & Harris, P.C., has made an appearance in this lawsuit and may be served through its counsel of record in accordance with Rule 21a of the Texas Rules of Civil Procedure.

#### **C. DISCOVERY LEVEL**

8. Plaintiff affirmatively pleads that it seeks only monetary relief aggregating \$250,000 or less, excluding interest, statutory or punitive damages and penalties, and attorney's fees and costs, so that this case is governed by the procedures of Civil Procedure Rule 169 and discovery should therefore be conducted in accordance with Civil Procedure Rule 190.2.

**From:** [Brent Money](#)  
**To:** [David M. Macdonald](#)  
**Subject:** TRE 408 Settlement Offer  
**Date:** Monday, [April 19, 2021](#) 11:15:29 AM  
**Attachments:** [First Amended Petition \(file version\).pdf](#)

---

David,

During our Friday telephone conversation, you provided what seemed to be the outline of a defense of your firm and Greg Ziegler's breach of contract. I recognize that your internal investigation is ongoing, but it is important for you to be aware that a number of the statements you relayed to me are inaccurate. We are confident in our ability to prove our version of events once this proceeds to discovery and trial, but there are two statements in particular that I will address here.

1. You stated that Mr. Alexander "sat down in Bass' office, was asked to leave, and had to be escorted out." All three of these statements are categorically false and should be easily proven or disproven by review of what I'm sure are extensive video recordings at Mr. Bass' office. Mr. Alexander never entered Bass' office, never sat down, was never asked to leave, and ultimately left the building of his own volition.
2. You stated that you have two experts who have come to different conclusions about the litigation than Mr. Alexander. I'm baffled as to how anyone could determine whether Mr. Alexander's conclusions differ or align with any other experts when Mr. Alexander has yet to submit a report of his findings. That is to say nothing of the accuracy of Mr. Alexander's conclusions. Although Mr. Alexander offered a partial verbal report on November 12 and December 10 to Ziegler, much was left unsaid in those conversations and significant additional work was performed after those dates that have never been discussed with anyone other than me.

Although you have stated that your desire is to have a non-disparagement clause in any settlement agreement, Ziegler seems intent on disparaging my client's work and character--first to the State Board of Accountancy, next to Zaccanelli and Bass, and continuing to you. We take this VERY seriously.

Here is our settlement offer: If you can provide video of my client inside Bass' office or being escorted from the premises, we will dismiss this lawsuit with prejudice. It's that simple. Otherwise, we intend to recover every penny owed, including interest and attorney's fees, and will provide no waiver of any kind.

Finally, attached please find our First Amended Petition, filed earlier today.

Brent A. Money, Attorney



2606 Lee Street  
Greenville, Texas 75401  
Tel 903-455-1600  
Fax 888-756-4746  
[www.moneylawfirm.net](http://www.moneylawfirm.net)

**From:** [Brent Money](#)  
**To:** [David M. Macdonald](#)  
**Subject:** RE: Settlement Demand  
**Date:** Wednesday, April 28, 2021 9:59:37 AM  
**Attachments:** [2nd Amended Petition.pdf](#)

---

I'm disappointed that you did not respond to my settlement offer as requested. I am also still waiting on the video evidence of Mr. Alexander being escorted from Bass' office.

As discussed below, we have amended our petition. A copy is attached for your convenience.

Have a nice day!

---

**From:** Brent Money  
**Sent:** Friday, April 23, 2021 2:45 PM  
**To:** David M. Macdonald <DMacdonald@macdonalddevin.com>  
**Subject:** Settlement Demand

Mr. Macdonald,

Since you and I last spoke, I've learned two pieces of information that have dramatically changed how my client and I view this litigation.

First, although my client was engaged with your firm as a consulting expert, he was promptly designated in the lawsuit as a testifying expert. In fact, Alexander appeared at a Zoom hearing as an expert and an Agreed Order was filed in October 2020 that scheduled Mr. Alexander's deposition on November 17, 2020. Although the deposition did not occur, the facts and opinions he obtained during the course of his examination for your firm remain discoverable and admissible.

Second, we have a good faith basis to believe that CA Forensics, LLC is not the only expert witness your firm has failed to pay during the course of the MRW litigation. If proven true, this undermines any conceivable defense you may have as to why my client wasn't paid for his work. A jury could easily conclude that your firm engages experts and only pays them if and when a favorable opinion has been secured.

My client is willing to settle this matter on or before Tuesday, April 27th at 5pm for a lump sum of \$150,000 (which includes the contract damages, interest, and attorney's fees incurred to date). The only terms acceptable in any settlement will be the time and manner of payment and that our lawsuit will be dismissed with prejudice.

Up until this point, we have been vague in our filings about our beliefs as to why CA was not paid for its work. However, considering the fact that Alexander has been designated as a testifying expert, our pleadings will be amended with more specific allegations as to why we believe he has not been paid if no settlement is reached by the time designated above.

Brent A. Money, Attorney



2606 Lee Street  
Greenville, Texas 75401  
Tel 903-455-1600  
Fax 888-756-4746

**From:** [Brent Money](#)  
**To:** [REDACTED]@caforensicsllc.com  
**Subject:** FW: CA Forensics, LLC  
**Date:** Thursday, May 6, 2021 5:13:35 PM  
**Attachments:** [Attachment 1.pdf](#)  
[Attachment 2.pdf](#)  
[Attachment 3.pdf](#)

---

See below and attached. I have not had a chance to review yet and have not responded.

---

**From:** David M. Macdonald <[REDACTED]@macdonalddevin.com>  
**Sent:** Thursday, May 6, 2021 2:33 PM  
**To:** Brent Money [REDACTED]@moneylawfirm.net>  
**Cc:** Patrick F. Madden <[REDACTED]@macdonalddevin.com>; John S. Kenefick <[REDACTED]@macdonalddevin.com>  
**Subject:** CA Forensics, LLC

Dear Brent,

This correspondence is being sent to you pursuant to Rule 408 of the Texas Rules of Civil Procedure. Consistent with our conversation I have attached the following for your review:

1. Settlement Agreement which also includes as Exhibit A, a copy of correspondence that will be sent to the Texas State Board of Public Accountancy (see Attachment 1);
2. Joint Motion to Dismiss with Prejudice (see Attachment 2); and
3. An Agreed Order of Dismissal with Prejudice (see Attachment 3).

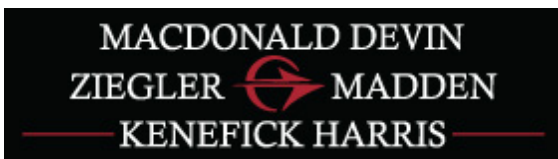
Please review the documents and let me know if they meet with your approval. Once your client has signed the documents, I will make the necessary arrangements to travel to Greenville, Texas to personally deliver the check in accordance with the settlement provisions.

Also, I want you to know that as of 8 o'clock this morning, Mr. Ziegler was terminated by the law firm.

Sincerely,

**David M. Macdonald**

214.651.3300 - Direct | 214.744.3300 - Office



3800 Renaissance Tower | 1201 Elm Street | Dallas, TX 75270

[vCard](#) | [Bio](#) | [Website](#)

**From:** [Brent Money](#)  
**To:** [David M. Macdonald](#)  
**Cc:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: Settlement Demand  
**Date:** Friday, May 7, 2021 4:56:01 PM  
**Attachments:** [image001.png](#)

---

David,

I talked with Sandy, and he is insistent that paragraphs 14 & 15 be deleted from the agreement. Ziegler's disparagement of Mr. Alexander has been ongoing for several months, first to Bass and Zaccanelli, then to the State Board of Accountancy, to members of your firm, and who knows who else. Sandy does not intend to be muzzled about what he can say about Ziegler.

Please delete those paragraphs prior to execution.

---

**From:** Brent Money  
**Sent:** Friday, May 7, 2021 4:37 PM  
**To:** David M. Macdonald <[DMacdonald@macdonalddevin.com](mailto:DMacdonald@macdonalddevin.com)>  
**Cc:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: Settlement Demand

Attached is our W9.

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**From:** David M. Macdonald <[DMacdonald@macdonalddevin.com](mailto:DMacdonald@macdonalddevin.com)>  
**Sent:** Friday, May 7, 2021 4:28 PM  
**To:** Brent Money <[brent@moneylawfirm.net](mailto:brent@moneylawfirm.net)>  
**Cc:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: Settlement Demand

Brent I will also need your W 9

---

**From:** Brent Money <[brent@moneylawfirm.net](mailto:brent@moneylawfirm.net)>  
**Sent:** Friday, May 7, 2021 4:26 PM  
**To:** David M. Macdonald <[DMacdonald@macdonalddevin.com](mailto:DMacdonald@macdonalddevin.com)>  
**Cc:** [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)  
**Subject:** RE: Settlement Demand

**CAUTION:** This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Attached are my proposed redlines on the settlement agreement (subject to your and my client's approval). If you agree to the changes, please make them and send me a partially executed copy and I will countersign it and return it to you as soon as possible.

Please make the check payable to: Law Office of Brent A. Money, PLLC – IOLTA

Sandy would like to meet with you at my office on Monday afternoon. In addition to listening to what you have to say, Sandy has some questions he would like to ask and some information to discuss if you're willing. Does 3:00 work for you?

CAUSE NO. DC-21-03809

CA FORENSICS, LLC  
Plaintiff,

v.

MACDONALD DEVIN ZIEGLER  
MADDEN KENEFICK & HARRIS, P.C.  
Defendants.

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IN THE DISTRICT COURT

160<sup>th</sup> JUDICIAL DISTRICT

OF DALLAS COUNTY, TEXAS

**SETTLEMENT AGREEMENT**

For the consideration described herein, this Settlement Agreement (“Agreement”) is hereby entered into by CA FORENSICS, LLC and Columbus A. Alexander III, individually and as the managing member and authorized representative of CA FORENSICS, LLC (collectively “Claimants”) and MACDONALD DEVIN ZIEGLER MADDEN KENEFICK & HARRIS, P.C. now known as MACDONALD DEVIN MADDEN KENEFICK & HARRIS, P.C. (“Defendant”) (collectively Claimants and Defendant are referred to as the “Parties”). The Parties agree that the provisions of this Agreement are not mere recitals but are contractual and binding on the Parties. Now, therefore, the Parties agree as follows:

1. **Payment.** In consideration of the releases and other promises and agreements set forth herein, Claimants agree to accept the total consideration of One Hundred Eighty Thousand and 00/100 Dollars (\$180,000.00), which Claimants agree is adequate consideration to bind them to the terms of this Agreement, and which shall be paid to Claimants and their counsel, the Money Law Firm. This payment will be made contemporaneously at the closing at Brent Money’s office or another time and location as agreed upon by the Parties.

2. **Release.** In exchange for the consideration recited in this Agreement, Claimants, on behalf of themselves and any of their agents, representatives, assigns, heirs, executors, trustees, partners or attorneys hereby RELEASE, ACQUIT, AND FOREVER DISCHARGE the

Defendant, and each and every one of its past, present, and future shareholders (including but not limited to David M. Macdonald, Clayton E. Devin, Greg N. Ziegler, Patrick F. Madden, John S. Kenefick and Amy S. Harris), successors, assigns, personal representatives, limited partners, general partners, members, managers, owners, agents, employees, insurers, independent contractors, subcontractors, corporate parents, subsidiaries, affiliates, officers, directors, shareholders, attorneys, and related parties, and any and all parties in privity with such individuals or organizations, in their individual and representative capacities, and FZ WLRW, LLC and its successors, assigns, personal representatives, limited partners, general partners, members, managers, owners, agents, employees, insurers, independent contractors, subcontractors, corporate parents, subsidiaries, affiliates, officers, directors, shareholders, attorneys, and related parties, and any and all parties in privity with such individuals or organizations, in their individual and representative capacities (hereinafter collectively referred to as the "Released Parties") from any and all claims, causes of action and obligations of every name, kind, and nature whatsoever, whether asserted or unasserted, whether now known or unknown, which Claimants have now or might have against any of the Released Parties that arise from or relate to the dispute and allegations ("Claim"), as described in the pleadings filed in Cause No. DC-21-03809 ("Lawsuit"), and all alleged damages that arise from or relate in any way to the Claim and/or Lawsuit, including but not limited to actual damages of any kind, expert fees, expenses, contractual damages, consequential damages, loss of business income, loss of earnings, financial or monetary loss or harm of any kind, statutory damages, personal injury damages, mental anguish, emotional distress, damage to reputation, whether personal, business or professional, alleged damages for libel, slander, defamation and disparagement, exemplary or punitive damages, interest, penalties, attorney's fees, litigation expenses, costs, and any and all other loss, expense and/or detriment of



whatever kind or character, present, past or future, which Claimants may now have or hereafter have against Released Parties related to, growing out of, resulting from, giving rise to, or connected in any manner with the Claim, the Lawsuit or the alleged effects and damages resulting therefrom.

**3. Representations and Warranties of Claimants.** As a material inducement to Defendant's agreement to enter into this Agreement, Claimants unconditionally represent and warrant at the signing of this Agreement:

- a. that Claimants have carefully read this Agreement, that they have had an opportunity to discuss its effect with counsel of their choice, and that they fully understand its final and binding effect;
- b. that Claimants understand and agree that the consideration recited in this Agreement is in full and complete satisfaction of any and all claims and causes of action asserted or which could have been asserted against the Released Parties, and that the Claimants understand that they will not receive any further consideration of any type from any of the Released Parties;
- c. that Claimants have the necessary authority to settle this matter fully in the capacity represented herein;
- d. that Claimants are the owners of the claims released herein and have the entire and exclusive authority to settle them on the terms herein set forth;
- e. that Claimants have executed this Agreement as a free and voluntary act, without any duress, coercion, or undue influence exerted by, or on behalf of, any other person or entity; and
- f. that no promise, representation, conduct, or consideration has induced the execution of this Agreement by Claimants except for those specifically set forth herein.

**4. Representations and Warranties of Defendant.** As a material inducement to Claimants' agreement to enter into this Agreement, Defendant unconditionally represents and warrants at the signing of this Agreement:

- a. Defendant has carefully read this Agreement, that it has had an opportunity to discuss its effect with counsel of their choice, and that it fully understands its final and binding effect;

- b. that Defendant has the necessary authority to settle this matter fully in the capacity represented herein;
- c. that Defendant has executed this Agreement as a free and voluntary act, without any duress, coercion, or undue influence exerted by, or on behalf of, any other person or entity; and
- d. that no promise, representation, conduct, or consideration has induced the execution of this Agreement by Defendant except for those specifically set forth herein.

**5. Entire Agreement.** This Agreement contains the entire agreement between the Parties. It supersedes any and all prior agreements, arrangements, and understandings between the Parties on all subjects in any way arising out of or related to the settlement of the Claim and/or Lawsuit and the other matters described in this Agreement. No oral understandings, statements, promises, or inducements contrary to or inconsistent with the terms of this Agreement exist. This Agreement is not subject to any modification, waiver, or addition that is made orally. This Agreement is subject to modification, waiver, or addition only by means of a writing signed by Claimants and Defendant.

**6. Successors in Interest.** This Agreement shall be binding upon and inure to the benefit of Claimants and the Released Parties and their respective successors, agents, representatives, associated entities, and assigns.

**7. Fax or Emailed Signatures/Counterparts.** This Agreement may be executed and transmitted via facsimile and/or email, and such copies shall be enforceable.

**8. Choice of Law and Venue.** This Agreement, and the rights and duties of the parties under it, shall be governed by the laws of the State of Texas, without regard to any conflict-of-laws principles. The parties agree that venue and jurisdiction for any claim between the parties arising out of this Agreement shall be in District Court in Dallas County, Texas.

**9. Tax Treatment.** Claimants agree that none of the Released Parties have made any representations or warranties to them regarding the income tax treatment of this settlement or any portion thereof, and Claimants agree that any decision of the Internal Revenue Service with regard to the taxation of the payment referenced in this Agreement is the sole responsibility of Claimants, and Claimants assume all risk thereof.

**10. Severability.** If any provision of this Agreement is held to be illegal, invalid, or unenforceable under present or future laws effective during the term hereof, such provision shall be fully severable, and the remaining provisions thereof shall remain in full force and effect and shall not be affected by the illegal, invalid, or unenforceable provision or by its severance therefrom.

**11. Construction.** This Agreement has been prepared by the joint efforts of counsel for Claimants and Defendant. The terms of this Agreement shall not be construed against any party as the drafting party.

**12. Dismissal of Lawsuit.** Upon the execution of this Agreement and Claimants' receipt of the payment set forth in Section 2 above, Claimants agree to move the court to dismiss all claims asserted in the Lawsuit, with prejudice. The motion to dismiss will state that Claimants no longer wishes to pursue her causes of action but shall not state the terms of this settlement. This Agreement shall not be filed with the Court.

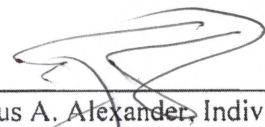
(SIGNATURE PAGES FOLLOW)

STATE OF TEXAS

COUNTY OF Hunt

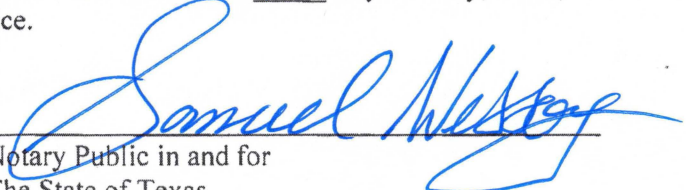
§  
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§

BEFORE ME, the undersigned authority, on this day personally appeared Columbus A. Alexander, known to me to be the individual whose name is subscribed hereinabove, and after being duly sworn on his oath stated that he has read and fully understands the foregoing Settlement Agreement, and that he has executed same for the purposes and consideration and in the capacities therein stated.



Columbus A. Alexander, Individually and as  
The Managing Member and Authorized  
Representative of CA Forensics, LLC

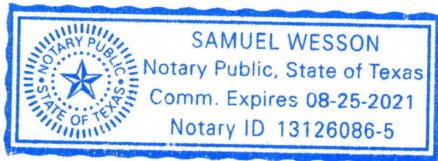
SUBSCRIBED AND SWORN TO BEFORE ME on this 10<sup>th</sup> day of May, 2021, to certify which witness my hand and seal of office.



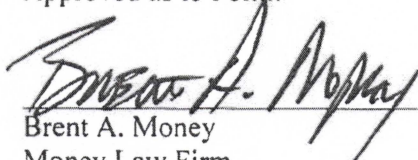
Notary Public in and for  
The State of Texas

My Commission Expires:

08-25-2021

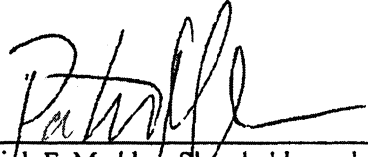


Approved as to Form:

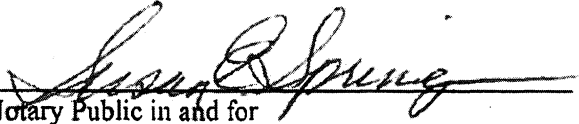
  
Brent A. Money  
Money Law Firm  
Counsel for Claimants

STATE OF TEXAS                   §  
  §  
COUNTY OF DALLAS               §

BEFORE ME, the undersigned authority, on this day personally appeared Patrick F. Madden, known to me to be the individual whose name is subscribed hereinabove, and after being duly sworn on his oath stated that he has read and fully understands the foregoing Settlement Agreement, and that he has executed same for the purposes and consideration and in the capacities therein stated.

  
\_\_\_\_\_  
Patrick F. Madden, Shareholder and Authorized Representative of Macdonald Devin Ziegler Madden Kenefick & Harris, P.C. now known as Macdonald Devin Madden Kenefick & Harris, P.C.

SUBSCRIBED AND SWORN TO BEFORE ME on this 7<sup>th</sup> day of May, 2021, to certify which witness my hand and seal of office.

  
\_\_\_\_\_  
Notary Public in and for  
The State of Texas





**TEXAS STATE BOARD  
of PUBLIC ACCOUNTANCY**

William Treacy, Executive Director

[www.tsbpa.texas.gov](http://www.tsbpa.texas.gov)

505 E. Huntland Drive, Suite 380  
Austin, Texas 78752-3757

P: (512) 305-7800  
F: (512) 305-7854  
(512) 305-7875

**May 13, 2021**

Columbus Asa Alexander III  
CA Forensics, LLC (Firm)  
**VIA ELECTRONIC MAIL: [caa@caforensicsllc.com](mailto:caa@caforensicsllc.com)**

**In Re: Informal Inquiry**

File No. 21-03-01T  
Columbus Asa Alexander III  
File No. 21-03-02T  
CA Forensics, LLC (Firm)

Dear Mr. Alexander:

The Texas State Board of Public Accountancy (the Board) considered the above-referenced files at its **May 13, 2021**, Board meeting. The Board's decision was to dismiss the complaint in this matter due to insufficient evidence of a violation of the Rules of Professional Conduct or the Act.

Sincerely,

TEXAS STATE BOARD OF  
PUBLIC ACCOUNTANCY

Paulette P. Beiter, Attorney  
Enforcement Division

PPB: jbf

**Administration/  
Accounting**  
(512) 305-7800  
[accounting@tsbpa.texas.gov](mailto:accounting@tsbpa.texas.gov)

**CPE**  
(512) 305-7844  
[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

**Enforcement**  
(512) 305-7866  
[enforcement@tsbpa.texas.gov](mailto:enforcement@tsbpa.texas.gov)

**Exam/  
Qualifications**  
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[exam@tsbpa.texas.gov](mailto:exam@tsbpa.texas.gov)

**Licensing**  
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[licensing@tsbpa.texas.gov](mailto:licensing@tsbpa.texas.gov)

**Sponsor Review**  
(512) 305-7832  
[specprog@tsbpa.texas.gov](mailto:specprog@tsbpa.texas.gov)