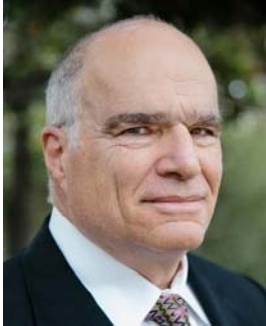


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Thomas M. Neches, CPA – Resume



Thomas Neches, managing partner of Thomas Neches & Company LLP, provides accounting, financial, business valuation and statistical analyses to assist trial attorneys. Mr. Neches has testified as an expert in state and federal courts in Arizona, California, Florida, Kentucky, Missouri, Nevada, New York and Oregon. He is a Certified Public Accountant, Accredited in Business Valuation, a Certified Valuation Analyst, a Certified Fraud Examiner and is Certified in Financial Forensics. Mr. Neches received his BA in Mathematics and Literature from UC San Diego and his MS in Operations Research from UCLA.

Mr. Neches has testified to juries on behalf of both plaintiffs and defendants in antitrust, breach of contract, fraud, intellectual property, lender liability, personal injury and wrongful termination cases. Examples of the litigation issues he has addressed include lost profits, lost business value, determining a reasonable royalty and piercing the corporate veil. Representative industries include banking, entertainment, insurance, manufacturing, retail, securities and wholesale. Mr. Neches specializes in applying computer database and statistical techniques to assemble and analyze voluminous and complex data.

Mr. Neches has more than forty years of professional experience. Prior to forming Thomas Neches & Company in 2000, he was Senior Partner of Simpson & Company, a firm of certified public accountants specializing in litigation services. Previously, he was a partner at Coopers & Lybrand (now PricewaterhouseCoopers) in its litigation services practice in Los Angeles. Prior to joining Coopers & Lybrand he was a manager in the management consulting group of Arthur Young & Company (now Ernst & Young), where he specialized in operations improvement, systems analysis and litigation consulting. Before that he was head of the technical staff at The Assessment Group, a consulting firm which conducted economic and cost analysis for the U.S. Navy. Mr. Neches has acted as a Judicial Arbitrator of the Superior Court of the State of California for Los Angeles County.

During 2003-2013, Mr. Neches was an Adjunct Professor at Loyola Law School. He has been an instructor in numerous regional and local courses on litigation services. Among other publications he has authored, Mr. Neches is the co-author of "Use of Expert Witnesses" in *Prosecuting and Defending Insurance Claims* (John Wiley & Sons, 1989).

Mr. Neches is a member of the American Institute of Certified Public Accountants, the National Association of Certified Valuators and Analysts, the Association of Certified Fraud Examiners, the American Statistical Association and the American Bar Association.