William R. Legier, CPA, CFE, CFF



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CURRICULUM VITAE

FIRM NAME AND ADDRESS:

LEGIER & COMPANY, apac

Forensic CPAs and Business Consultants Energy Centre, 34th Floor 1100 Poydras Street New Orleans, LA 70163 Telephone Numbers:

(504) 599-8300 Direct (504) 599-8351 Facsimile - Direct

Email: legier@legier.com

SUMMARY OF QUALIFICATIONS:

Fifty-one years of successful accounting experience. Certified Public Accountant, Certified Fraud Examiner, Certified in Financial Forensics, high level corporate background, extensive testimony in Federal and State Courts for leading national law firms and Fortune 500 companies in areas including calculating and refuting financial damages including lost profits (business interruption), fraud detection and recovery, mismanagement, appointment of receivers, business valuations, shareholder disputes, evidence of ownership, identification of hidden assets, corporate veil piercing, analysis and explanation of complex financial transactions, bankruptcies, forensic accounting, accounting malpractice and marital dissolutions.

EDUCATION:

LOUISIANA STATE UNIVERSITY - Baton Rouge, Louisiana

Bachelor of Science Degree, 1970

Major: Accounting

Minor: Business Administration

Member, Beta Alpha Psi - Honorary Accounting Fraternity

CERTIFIED PUBLIC ACCOUNTANT – 1974

CERTIFIED FRAUD EXAMINER – 1991

CERTIFIED IN FINANCIAL FORENSICS – 2008

	year) on the topics including the following:
	Fraud Auditing and Investigation
Ц	Forensic Accounting
	Business Valuation
	Business Planning and Consulting
	Family Business Management
	Litigation/Expert Witness Services
	Calculating and Refuting Damages from Lost Profits
	Personal Financial Planning
	Federal Income Taxes
	Financial Aspects of Historic Preservation
	Income Tax Planning
	Management Advisory Services
	Preparation of Prospective Financial Statements

LEGIER & COMPANY, apac

Forensic and Investigative CPAs - New Orleans, Louisiana - 1984 to present.

MANAGING DIRECTOR

Responsible for the management and coordination of the firm's operations, finance, marketing, and research and development, including accounting, auditing, tax and management advisory services divisions.

McDONALD SALES CORPORATION - New Orleans, Louisiana, 1975 to 1983.

VICE PRESIDENT, FINANCE - OPERATIONS

Responsible for all financial and operating aspects of this privatelyowned \$100 million group of diversified companies in fields such a as:

- ☐ Wholesale distribution of major appliance brands including RCA, Litton, White-Westinghouse, Tappan and Burlington House
- ☐ Direct mail order sales of the Oreck Vacuum Cleaner products to over one million customers throughout the United States

EMPLOYMENT HISTORY: (Continued)

McDONALD SA	LES CORPORATION (continued) –
	Retail sales of Oreck Vacuum Cleaner products through regional company- owned stores Manufacturing and direct mail order sales of Viking clocks Retail sales of Viking clocks through company-owned retail stores Real Estate acquisition, development and management Private safe deposit vault operations Commercial financial services (floor plan financing to wholesale customers) Captive advertising agency operations
	handbookAsset acquisition, disposition and related financing

EMPLOYMENT HISTORY: (Continued)

LOUISIANA NEWS COMPANY - New Orleans, Louisiana - 1973 to 1975.	
VICE PRESIDENT, GENERAL MANAGER; VICE PRESIDENT,	
FINANCE; CONTROLLER	
Responsible for all financial and operating aspects of the company in the	
following areas:	
Wholesale distribution of major national and international publishers of paperback books and periodicals through drugstore, grocery, department stores, newsstands, etc.	
☐ Wholesale distribution for major publishers of phonograph records and tapes to record stores, department stores and U.S. Government	
P.X. operations, etc.	
Retail sales of phonograph records and tapes	
☐ Responsibilities also included all of those noted above for McDonald Sales Corporation except:	
 Manufacturing operations 	
 Real estate development projects 	
Employee benefit plans	
ARTHUR ANDERSEN & COMPANY - New Orleans, Louisiana - 1970 to 1973. SENIOR ACCOUNTANT Responsible for audits of various privately held and publicly traded companies, preparation of audit reports, management advisory letters and corporate income tax returns.	
BOARDS, COMMITTEES, PROFESSIONAL MEMBERSHIPS AND AWARDS:	
□ NOCCA Institute (New Orleans Center for Creative Arts)	
President	
Executive Committee and former Treasurer	
☐ Northwestern State University	
Dean's Executive Advisory Board	
☐ New Orleans Pro Bono Project Board Member	
☐ Volunteers of America of Greater New Orleans	
Board Member, Treasurer and Chairman	
Audit and Finance Committee, 1988-1991	
☐ International Hospital for Children	
Board Member, Treasurer and President, 1988 – 1995	
☐ Metairie Park Country Day School	
Board Member and Secretary - Dads' Club, 1988 – 1990 Chairman of Associates Annual Fund Raising Campaign, 1987 – 1988	

BOARDS, COMMITTEES, PROFESSIONAL MEMBERSHIPS AND AWARDS: (Continued)

	The Village at Henderson Point
	Board Member, Treasurer and President, 1990 - 1994
u	New Orleans Speech and Hearing
	Board Member and Treasurer, 1988 - 1994
u	United Way of Greater New Orleans
_	Co-Chairman - Needs Assessment Committee, 1983 - 1984
	American Institute of Certified Public Accountants – Member
	Society of Louisiana Certified Public Accountants – Member
	National Forensic Center – Member
	National Association of Certified Fraud Examiners
	Member in Advanced Standing
	The American Board of Forensic Examiners, Member
	Louisiana Advisory Board of the American Automobile Association
	Board Member, 1995 - 1997
	Tulane University, A.B. Freeman School of Business
	Family Business Forum - Advisory Council - Member, 1995 - present
	University of New Orleans
	Advisory Board, Entrepreneurship Program, Entrepreneur in Residence
	The Chamber/New Orleans and the River Region
	Executive Committee, Small Business Council, 1995 - 1996
	The Chamber/New Orleans and the River Region
	Governmental Affairs Committee, 1996
	The Chamber/New Orleans and the River Region
	Small Business Champion Award, 1994
	The Chamber/New Orleans and the River Region
	Board of Directors, 1999 – present
	The Chamber/New Orleans and the River Region Treasurer
	U.S. Small Business Administration
	State of Louisiana, Accountant Advocate Award, 1995
	Young Leadership Council (YLC) of Greater New Orleans
	Selected Role Model, 1996
	Louisiana Small Business Development Center
	Advisory Council Member, 1996
	Crimestoppers, Board of Trustees, 2002
	American Institute of Certified Public Accountants Steering Committee
	National Restaurant Conference

LECTURES AND SPEECHES:

Topics including accounting, finance, business planning, business valuation, incentive based compensation planning, managing a growing business, fraud and
forensic accounting, tax planning, exiting your business and business information
technology to groups sponsored by:
□ IBM
□ RCA
☐ American Institute of Certified Public Accountants
☐ Louisiana State University
☐ The Equitable Life Insurance Company
☐ United States Bankruptcy Court Trustees
☐ The Roundtable Club
☐ The Institute of Internal Auditors
☐ Ochsner Medical Foundation
☐ New Orleans Metropolitan Association of Realtors, Inc.
☐ National Association of Insurance Commissioners (NAIC)
☐ The Chamber, New Orleans/River Region – Venture Network
☐ University of New Orleans
 School of Business
Metropolitan College
School of Hotel and Restaurant Management
Small Business Development Center
☐ Tulane University
A.B. Freeman School of Business
Levy-Rosenblum Family Business Institute
Tulane Law School
☐ The New Orleans Times-Picayune Money Watch Live
- The Ivew Orleans Times-I leagune Money Water Live

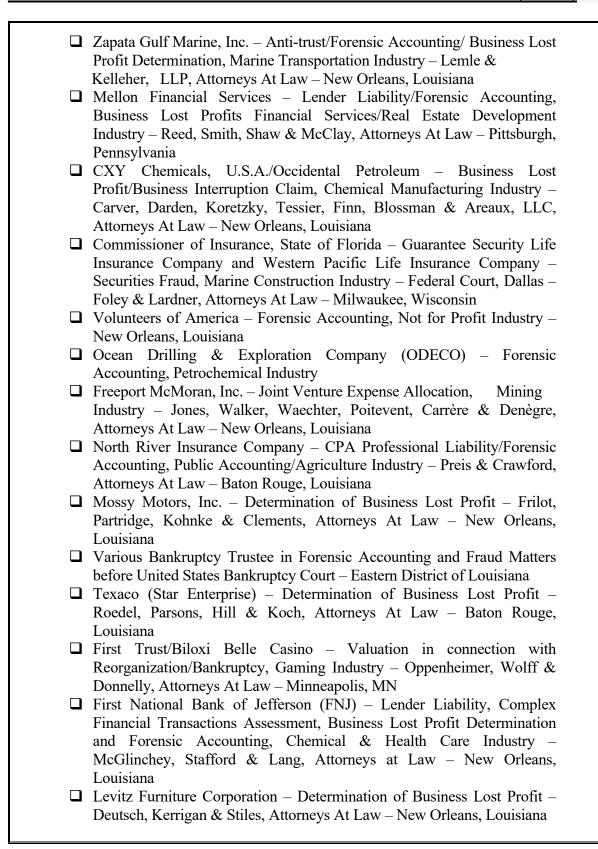
EXPERT WITNESS QUALIFICATIONS:

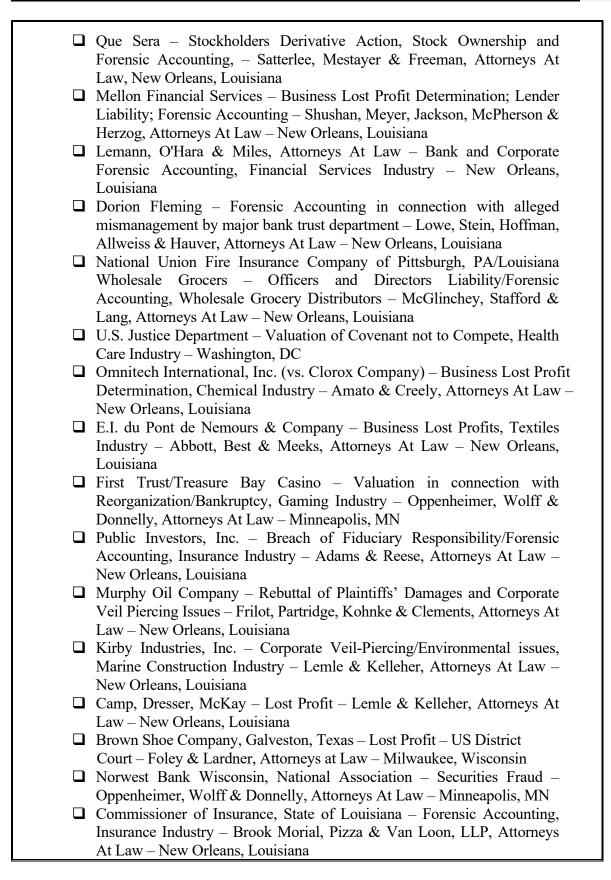
Qualified as an Expert Witness in the fields of certified public accounting, fraud

and forensic accounting, management and financial consulting, business valuations, determination of lost profits, evidence of ownership from an accounting standpoint and the financial analysis of businesses with testimony in cases before the:		
Federal Districts:		
United States District Court - Middle District of Louisiana		
☐ United States District Court - Eastern District of Louisiana		
☐ United States District Court - Middle District of Georgia		
☐ United States District Court - Western District of Louisiana		
☐ United States District Court - Northern District of California		
☐ United States District Court - Galveston Division		
United States Bankruptcy Court - Eastern District of Louisiana		

EXPERT WITNESS QUALIFICATIONS: (Continued)

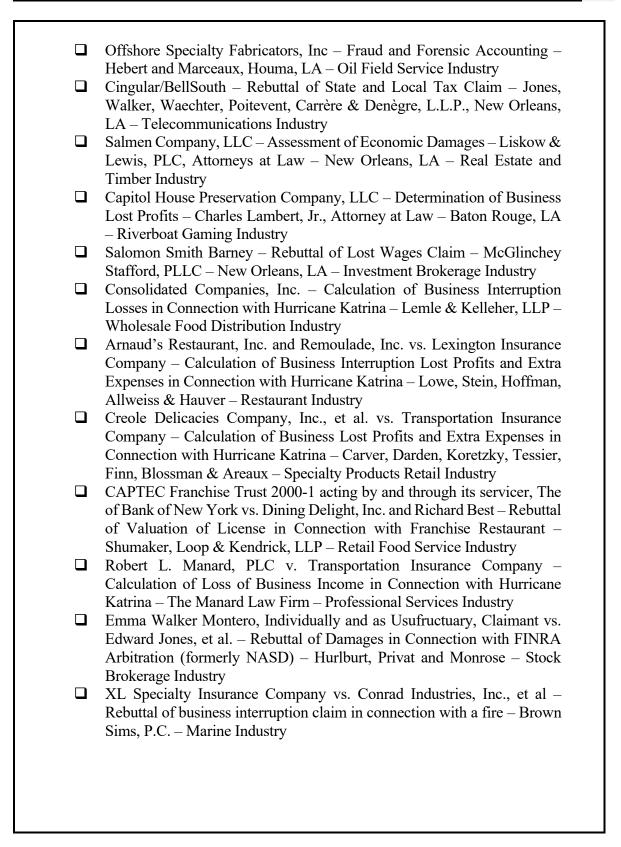
	United States Bankruptcy Court - Western District of Louisiana United States Bankruptcy Court Southern District of Mississippi (Gulfport-I Divisional Office)
	State Districts: Civil District Court - Orleans Parish, Louisiana 16th Judicial District Court - Iberia Parish 17th Judicial District Court - Lafourche Parish 19th Judicial District Court, Parish of East Baton Rouge 23rd Judicial District Court - Ascension Parish 24th Judicial District Court - Jefferson Parish 25th Judicial District Court - Plaquemines Parish 33rd Judicial District Court - Allen Parish 27th Judicial District Court - Opelousas Division 32nd Judicial District Court - Terrebonne Parish Chancery Court of Hancock County, Mississippi Superior Court of New Jersey, Middlesex County Court of Common Pleas; Philadelphia County
	American Arbitration Association Appointed by the 24th Judicial District Court of Jefferson Parish as the
	Court's Expert NASD / FINRA Arbitration
CONTRIBI	UTING AUTHOR AND PUBLISHER:
	"Financial Alert" newsletters A. B. Freeman School of Business newsletter "EntrepreNews"
<u>LITIGATIO</u>	ON SERVICES – EXPERT WITNESS CASES & MATTERS:
	The Exxon Corporation - Determination of Business Lost Profits – Frilot, Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, Louisiana
	Merrill Lynch and Company – Rebuttal of Damage Calculation and Forensic Accounting, Fast Food Restaurant Industry - Maynard, Cooper
	& Gale, P.C, Attorneys At Law – Birmingham, Alabama Georgia Coast Partners - Fraud and Forensic Accounting – Real Estate Investments – Bouhan, Williams & Levy, Attorneys At Law – Savannah, Georgia

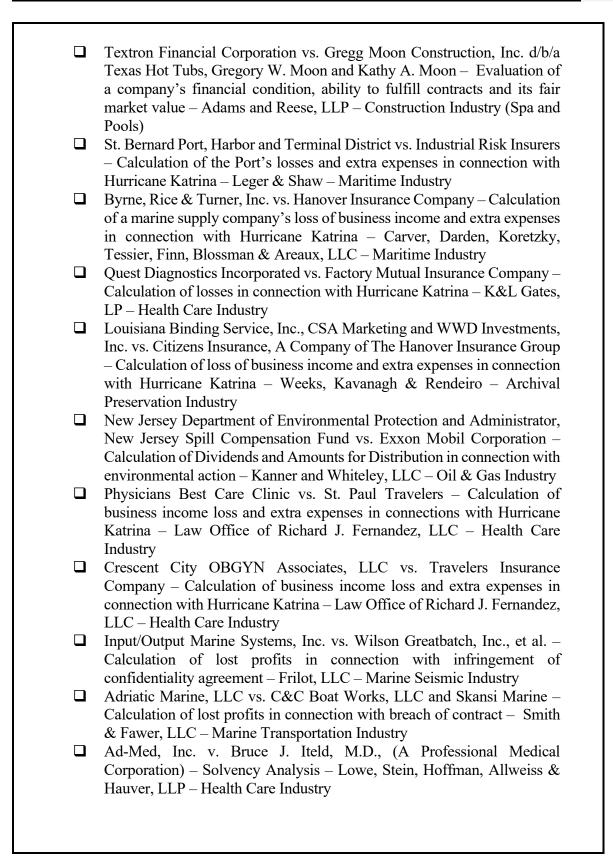


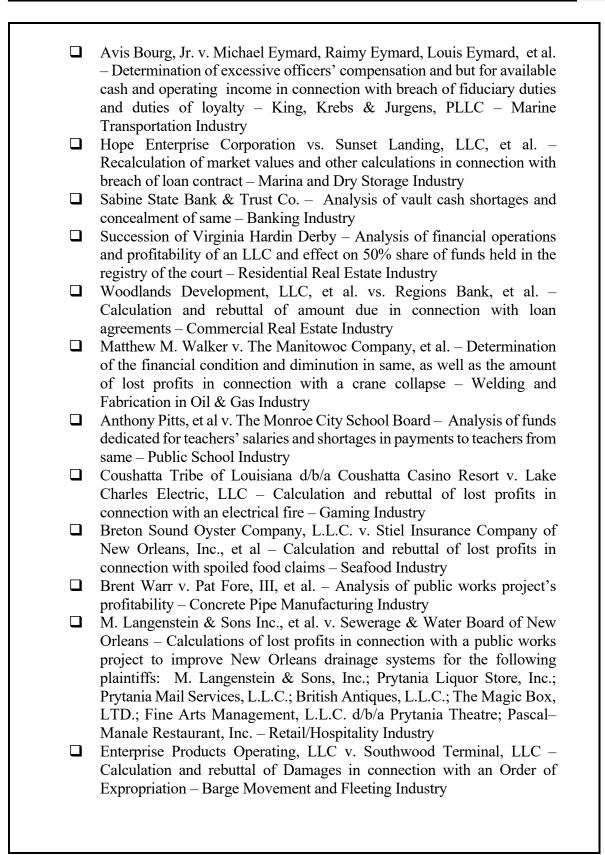


	Industrial Cleanup Inc. – Business valuation; excess compensation and stock ownership issues; corporate mismanagement and income and
	financial position determination, Environmental Industry – Tranchina & Martinez, Attorneys At Law – New Orleans, Louisiana
	Coil Tubing Rentals and Supply Company – Breach of Contract and
	Business Lost Profit Determination, Oil Field Equipment Leasing
	Industry – Albert J. Derbes, III and Associates, Attorneys At Law – New
	Orleans, Louisiana
	Whitney National Bank of New Orleans - Critique Reorganization
	Plan/Going Concern Issue, Marine Construction Industry – Steeg &
_	O'Connor, Attorneys at Law – New Orleans, Louisiana
Ц	Riverboat Gaming Industry – Determination of Business Lost Profits –
	Shushan, Jackson & McPherson, Attorneys At Law – New Orleans,
П	Louisiana The Home Life Insurance Company and Brown Shoe Company –
_	Business Lost Profits – Determination Retail Shoe Industry – Foley &
	Lardner, Attorneys At Law – Milwaukee, Wisconsin
	The Hartford Steam Boiler Inspection and Insurance Company – Rebuttal
	of Business Interruption Claim, Drum Manufacturing Industry – Blue
	Williams, L.L.P., Attorneys At Law – Metairie, Louisiana
	Mellon Financial Services – Securities Performance – Reed, Smith, Shaw
_	& McClay, Attorneys At Law – Pittsburgh, Pennsylvania
	Gunther Wittich – Dispute over Business sale and financing – Sullivan,
	Daigle & Resor, Attorneys At Law – Metairie, Louisiana
u	Whitney National Bank of New Orleans – Lloyds of London name liability – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, LLP,
	Attorneys At Law – New Orleans, Louisiana
	Michael Haerting, et al. – Financial Analysis of Corporate Transactions –
_	J. Gregory Odom, Attorney at Law – New Orleans, Louisiana
	Mitsubishi Company - Lost Profits Determination - Jones, Walker,
	Waechter, Poitevent, Carrère & Denègre, LLP, Attorneys At Law – New
_	Orleans, Louisiana
	Rose Dove – Marital Dissolution – Barkley & Thompson, LC, Attorneys
	At Law – New Orleans, Louisiana
u	InterBio, Inc. – Lost Profits – Jones, Walker, Waechter, Poitevent, Carrère & Denègre, LLP, Attorneys At Law – New Orleans, Louisiana
П	River City/New Orleans 2000 Joint Venture – Forensic Accounting,
_	Gaming Industry – Breazeale, Sachse & Wilson, Attorneys At Law – New
	Orleans, LA
	Mark A. Tessier, et al. – Litigation Consulting – Philip Bulliard, Attorney
	At Law – New Orleans, LA
	Alltel Corporation - Breach of Contract Damages - Capell, Howard,
	Knabe & Cobbs, Montgomery, AL – Telecommunications Industry
	Midwest Life Insurance Company – Breach of Contract Damages –
	Stowell, Anton & Kraemer, Tallahassee, FL – Insurance Industry

	Ruth U. Fertel, Inc. – Shareholder Dispute – Crawford & Lewis, Baton
	Rouge, LA – Restaurant Industry (Two cases)
	LLOG Exploration – Forensic Accounting and Solvency Issues – Phelps
	Dunbar, LLP, New Orleans, LA – Oil and Gas Industry
	Kerr-McGee Chemical Corporation – Analysis of Complex Business
	Transaction - Adams and Reese, LLP, New Orleans, Louisiana -
	Chemical Industry
	Oreck Corporation – Loss Profits – Liskow & Lewis, LLP – New Orleans,
	Louisiana – Appliance Manufacturing Industry
	MCI WorldCom, Inc. – Shareholder Dispute – Adams and Reese, LLP –
	Jackson, Mississippi – Telecommunications Industry
	Rheem Manufacturing Company – Corporate Veil Piercing Issues - Frilot,
	Partridge, Kohnke & Clements, Attorneys At Law – New Orleans, LA –
	Hot Water Heater Manufacturing Industry
	Wasserstein Perella and Company – Cravath, Swaine and Moore – New
	York, NY – Restaurant Industry
	Kenner Plaza Shopping Center, L.L.C. – Rebuttal of Plaintiffs' Damages
	- Dwyer & Cambre, A Professional Law Corporation - New Orleans,
	Louisiana – Restaurant Industry
	National Medical Care, Inc. (Bio-Medical Applications of Louisiana, Inc.)
	 Rebuttal of Financial Damages – Hemelt & Foshee – New Orleans, LA
	- Healthcare Industry
	Cooper Tire & Rubber Company – Allan Kanner & Associates, P.C. –
	New Orleans, LA – Assessments of the value of the benefits to the
	plaintiffs in this class action matter and the ability for the defendant to
	sustain judgment
	American MetroComm Corporation – Moore, Walters, Thompson –
	Baton Rouge, LA – Forensic Accounting
	Conseco Senior Health Insurance Company – Allan Kanner & Associates,
	P.C. – New Orleans, LA – Assessment of the ability of defendant to meet
	financial obligations in this class action matter
	· · · · · · · · · · · · · · · · · · ·
	Accounting of Failed Public Technology Company Winn-Dixie, Inc. – Jones, Walker, Waechter, Poitevent, Carrère &
	Denègre, Attorneys At Law – New Orleans, Louisiana – Complex
	Financial Analysis of Separate vs. Unitary Income Tax Reporting
	Chevron Phillips Chemical Company, LP – Adams & Reese, LLP – Baton
_	Rouge, LA – Lost Profits
	Brennan's of New Orleans, Inc. – Kenyon & Kenyon, Washington D.C. –
_	Lost Profits
	Roedel, Parsons, Koch, Frost, Balhoff & McCollister – Forensic
_	Accounting
	KPMG Peat Marwick, Forensic Accounting, Accounting Malpractice
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	Thomas A. Genin v. Sean H. Anthony – Calculation and rebuttal as to the fair value of the Defendant's 50% ownership interest – Restaurant
	Industry Gulf Fleet Holdings, Inc., et al., Debtors and Alan H. Goodman, Trustee (Plaintiff-in-Intervention) v. H.I.G. Capital, LLC, et al. – Determination
	of capitalization, solvency and damages in connection with breaches of fiduciary duty – Oil and Gas Industry OJ's Janitorial and Sweeping Service, LLC and Otis Jones, Sr. v. Syncom
_	Space Services, LLC and PAE Applied Technologies, LLC – Calculation and rebuttal of lost profits in connection with the breach of a Subcontract – Maintenance Service Industry
	First Bank & Trust v. Premier Restorations, LLC, et al. – Alter Ego and/or
	Single Business Enterprise Issues – Guest House/Remodeling Industry Comm Care Corporation v. ARCO Builders, Inc. – Calculation of lost
	profits in connection with construction delay, defects and remediation
	work associated with same – Health Care Industry R.T. Casey, LLC vs. Sumitomo Electric, U.S.A, Inc. – Calculation of direct cost, overhead and profit, revenue, amount received and balance due
	in connection with abandonment of contract – Marine Construction Industry
	Capstone Associated Services, Ltd., et al. v. Dr. Scott Sullivan, et al. – Rebuttal of Lost Profits in connection with Intellectual Property –
	Insurance Industry Scott K. Sullivan, et al. v. The Feldman Law Firm, LLP, et al. –
	Calculation of Damages – Insurance Industry
PERSONAL	<u>.:</u>
Married and father of one son.	