

## **Jacqueline C. Tuthill, CPA, CFE, CFF**

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*Jacqueline C. Tuthill, CPA, CFE, CFF*

### **CURRICULUM VITAE**

#### **PROFESSIONAL EXPERIENCE**

For Over - **Legier & Company, apac** **New Orleans, LA**  
20 years **Forensic CPAs and Business Consultants**  
**Director**

Engaged in providing consulting services including analyzing complex financial transactions; calculating and refuting financial damages and lost profits; detecting fraud and mismanagement; valuing businesses; identifying and locating non-apparent assets; analyzing factors as to corporate veil piercing and single business enterprise; evaluating insolvency and other bankruptcy issues such as preferences and plans of reorganization; financial analysis of businesses; preparing strategic business plans; evaluating investments as to risk-reward factors; evaluating internal controls; and providing services in connection with forensic and investigatory accounting and expert witness testimony.

4 years **Arthur Andersen & Company** **New Orleans, LA**  
**Senior Accountant**

Engaged in the auditing of private and publicly traded companies including those in the real estate, hospitality, oil and gas, banking and financial services industries.

#### **EDUCATION**

University of South Alabama  
Bachelor of Science in Accounting, Magna Cum Laude

University of London  
Summer course in International Business

Beta Alpha Psi Honorary Accounting Fraternity, President/Secretary -  
Accounting Club, President's and Dean's List.

**PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

- Certified Public Accountant
- Certified Forensic Accountant
- Certified in Financial Forensics
- Certified Fraud Examiner
- Diplomat of the American Board of Forensic Accounting
- Member, American Institute of Certified Public Accountants
- Member, Society of Louisiana Certified Public Accountants
- Member, American College of Forensic Examiners
- Member, Association of Certified Fraud Examiners
- Former Treasurer, Turnaround Management Association – Louisiana Chapter
- Former Treasurer, Juvenile Diabetes Research Foundation – Louisiana Chapter
- Former Treasurer, Jefferson Society for the Prevention of Cruelty to Animals

**QUALIFIED AS AN EXPERT WITNESS** in the fields of certified public accounting, forensic accounting, fraud detection, business valuation, financial analysis of businesses, financial analysis of business records and lost wage calculations with testimony in cases before the 24<sup>th</sup> Judicial District Court of Jefferson Parish, Louisiana, Civil District Court for the Parish of Orleans, State of Louisiana, United States Bankruptcy Court for the Eastern District of Louisiana, 32<sup>nd</sup> Judicial District Court for the Parish of Terrebonne, 25<sup>th</sup> Judicial District Court for the Parish of Plaquemines, 22<sup>nd</sup> Judicial District Court for the Parish of St. Tammany, 12<sup>th</sup> Circuit Court District of Forrest County Mississippi, 1<sup>st</sup> Judicial District Court for the Parish of Caddo and United States District Court for the Eastern District of Louisiana

**LITIGATION SERVICES** provided for numerous prestigious companies and firms such as:

- The Exxon Corporation - Business Lost Profits and Determination
- Mellon Financial Services - Lender Liability/Forensic Accounting, Financial Services/Real Estate Development Industry
- National Union Fire Insurance Company of Pittsburgh, PA - Officers and Directors Liability/Forensic Accounting, Wholesale Grocery Distributors
- Omnitech International, Inc. (vs. Clorox Company) - Business Lost Profit Determination, Chemical Industry
- Abbott, Best & Meeks, Attorneys at Law - E.I. du Pont de Nemours & Company/Business Loss Valuation, Textiles Industry
- Adams & Reese, Attorneys at Law - Public Investors, Inc. - Breach of Fiduciary Responsibility/Forensic Accounting, Insurance Industry
- Kirby Industries, Inc. - Corporate Veil-Piercing/Environmental issues, Marine Construction Industry
- Terriberry, Carroll & Yancey, LLP – Forensic Accounting Investigation, Insurance Industry
- J. Gregory Odom, Attorney at Law - Wal-Mart Stores, Inc. - Breach of Contract, Real Estate Industry
- Tranchina & Martinez - Business valuation; excess compensation and stock ownership issues; corporate mismanagement and income and financial position determination, Environmental Industry
- Albert J. Derbes, III and Associates, Attorneys at Law - Coil Tubing Rentals and Supply Company - Breach of Contract and Lost Business Profit Determination, Oil Field Equipment Leasing Industry
- Shushan, Jackson & McPherson, Attorneys at Law - Determination of Lost Business Profits - Riverboat Gaming Industry

- Foley & Lardner, Attorneys at Law (Milwaukee, Wisconsin) - Guarantee Security Life Insurance Company and Western Pacific Life Insurance Company - Securities Fraud, Marine Construction Industry
- Foley & Lardner, Attorneys at Law (Milwaukee, Wisconsin) - The Home Life Insurance Company and Brown Group, Inc. - Rebuttal of Lost Profits, Retail Shoe Industry
- Oppenheimer, Wolff & Donnelly, Attorneys at Law (Minneapolis, Minnesota)- Norwest Bank Wisconsin, National Association - Securities Fraud
- Blue Williams, L.L.P. - The Hartford Steam Boiler Inspection and Insurance Company - Rebuttal of Business Interruption Claim, Drum Manufacturing Industry
- Tranchina & Martinez - Business Valuation of CPA firm; Calculation of Income for Alimony and Child Support Purposes and Calculation of Living Expenses, Professional Services Industry – Trial Testimony Provided
- Anne Neeb, Attorney at Law – Calculation of Lost Profits, Healthcare Industry – Deposition Testimony Provided
- Maynard, Cooper & Gale, P.C. (Birmingham, Alabama) - Merrill Lynch and Company - Rebuttal of Damage Calculation, Restaurant Industry
- Stowell, Anton & Kraemer (Tallahassee, Florida) - Midwest Life Insurance Company - Damage Calculation and Analysis of Trust Issues, Insurance Industry
- Reed, Smith, Shaw & McClay (Pittsburgh, Pennsylvania) - The Boston Company - Rebuttal of Damage Calculation, Investment of Derivatives by Pension Fund
- Tranchina & Martinez – Business Valuation in connection with Marital Dissolution, Oil Change Franchise Business
- Oppenheimer, Wolff & Donnelly (Minneapolis, Minnesota) – Business Valuation in connection with Reorganization/Bankruptcy, Gaming Industry
- Roedel, Parsons, Hill & Koch - Texaco (Star Enterprise) – Determination of Business Lost Profits

- Lemle & Kelleher – Determination of Business Lost Profits, Engineering Consulting Industry
- Magee & Devereaux – Determination of Business Lost Profits, Real Estate Rental Industry – Deposition Testimony Provided
- Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP – Rebuttal of Business Lost Profits, Equipment Distribution Industry
- Lemle & Kelleher – Piercing the Corporate Veil, Marine Transportation Industry
- Connick, Lentini, Wimberly & deLaup – Calculation of Income for Child Support Purposes in Marital Dissolution, Copy Service Industry
- Carver, Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC – Determination of Business Lost Profits and Damages in connection with Business Interruption Claim, Chemical Manufacturing Industry
- Ungarino & Eckert – Rebuttal of Damages in connection with Business Lost Profits Claim, Medical Practice – Trial Testimony Provided
- Helmsing, Sims & Leach (Mobile, Alabama) – Rebuttal of Damages in connection with Breach of Contract, Oil and Gas Fractionating Industry
- House, Kingsmill & Riess – Calculation of Business Lost Profits in connection with Breach of Contract, Chemical Waste Transportation Industry
- Crawford & Lewis – Rebuttal of Damages in connection with Shareholder Dispute, Restaurant Industry
- Chaffe, McCall, Phillips, Toler, & Sarpy, L.L.P. – Rebuttal of Lost Profits in connection with a ship collision, Grain Industry
- Sessions & Fishman – Calculation of Lost Profits in connection with a Breach of Contract, Construction Industry
- Damon Baldone, Attorney at Law – Calculation of Lost Wages, Healthcare Industry – Trial Testimony Provided
- Lemle & Kelleher – Rebuttal of Damages in connection with Shareholder Dispute, Bulk Container Manufacturing Industry

- Liskow & Lewis – Calculation of Lost Profits, Vacuum Cleaner Manufacturing Industry
- Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP – Rebuttal of Lost Profits Claim, Hospitality Industry
- Terriberry, Carroll & Yancey, LLP – Rebuttal of Damage Calculation, Marine Construction Industry – Trial Testimony Provided
- Burke & Mayer – Rebuttal of Damage Calculation on behalf of the Louisiana Department of Wildlife and Fisheries – State of Louisiana, Oyster Fishing Industry -Trial Testimony Provided
- King, LeBlanc & Bland – Corporate Veil Piercing Issues, Marine Equipment Industry
- Hemelt & Foshee – Rebuttal of Lost Profits Claim in connection with Breach of Contract, Healthcare Industry
- Gelpi Sullivan Carroll – Rebuttal of Damage Calculation; Marine Transportation Industry
- Stone, Pigman Walther Wittman LLC – Rebuttal of Certification of Class Action Status on behalf of Metropolitan Property & Casualty Insurance Co.; Casualty Insurance Industry
- Kummer, Kaempfer, Bonner & Renshaw (Las Vegas, Nevada)– Rebuttal of Damages in connection with Shareholder Dispute; Screen Printing Industry
- Lemle & Kelleher – Rebuttal of Lost Profits in connection with Breach of Contract, Ship Mooring Industry
- Barrasso, Usdin, Kupperman, Freeman & Sarver, LLC – Rebuttal of Certification of Class Action Status on behalf of Allstate Insurance Company, Property and Casualty Insurance Industry – Deposition and Trial Testimony Provided
- Leake & Andersson, LLP – Rebuttal of Damages Claim Regarding an Increase in Insurance Premiums on behalf of GEICO Insurance Company

- Chaffe, McCall, Phillips, Toler & Sarpy LLP – Rebuttal of Certification of Class Action Status on behalf of Standard Fire Insurance Company, Property and Casualty Insurance Industry – Deposition Testimony Provided
- Frilot, Partridge, Kohnke & Clements, L.C. – Rebuttal of Lost Earnings Claim on behalf of Tenet Healthsystems Hospitals, Inc. d/b/a/ Meadowcrest Hospital, Healthcare Industry – Deposition Testimony Provided
- Jones, Walker, Waechter, Poitevent, Carrere & Denegre, Attorneys At Law – Rebuttal of Claim for Additional Income Taxes in Connection with Separate vs. Unitary Reporting and Involving Transfer Pricing Issues on behalf of Winn Dixie, Inc., Retail Grocery Industry
- Adams and Reese, LLP – Rebuttal of Claim for Physical Damages and Lost Profits on behalf of Sulzer Chemtech, USA, Styrene Manufacturing Industry
- McGlinchey Stafford, PLLC – Rebuttal of Discrimination Claim on behalf of Labor Ready, Inc., Temporary Employment Industry
- Berrigan, Litchfield, Schonekas, Mann and Traina, LLC - Rebuttal of Claim for Lost Profits on behalf of Sunshine Foods, Inc. in Connection with Exclusive Distribution Contract Termination, Pet Food Industry
- Larzelere, Picou, Wells, Simpson, Lonero, LLC – Rebuttal of Lost Profits Claim on behalf of Schering-Plough Animal Health Corporation, Dairy Farming Industry
- Phelps Dunbar, LLP – Calculations Regarding Distribution Amounts in Connection with Bankruptcy Plan, Oil and Gas Production Industry
- McGlinchey Stafford PLLC – Calculation of Lost Profits on behalf of Peacock Plaza Inn, Inc. and Shih-Shen Lu, Hospitality (Motel) Industry - Trial Testimony Provided
- Lemle & Kelleher, LLP – Rebuttal of Calculation of Damages on behalf of Royal Alliance (a subsidiary of AIG), Investment/Brokerage Industry - Arbitration Testimony Provided
- Chaffe, McCall, Phillips, Toler & Sarpy LLP – Rebuttal of Lost Profits on behalf of Insured Marine Vessel, Tank Terminal Industry

- Adams and Reese, LLP – Rebuttal of Claim for Physical Damages and Lost Profits on behalf of Combined Group of Defendants including Shell Oil Company, Total Containment and Underwriters Laboratories, Inc., Retail Gasoline/Grocery Industry
- Chaffe, McCall, Phillips, Toler & Sarpy LLP – Loss of Use Calculation on behalf of American Eagle Tankers, Inc. LTD, Marine Transportation Industry
- Lemle & Kelleher, LLP – Calculation of Lost Profits in connection with Breach of Contract on behalf of Borders, Inc., Retail Industry – Deposition Testimony Provided
- Lowe, Stein, Hoffman, Allweiss & Hauver, LLP – Determination of Income for Child Support Purposes, Shipbuilding and Investment Industries – Trial Testimony Provided
- Calculation of Various Business Interruptions Claim in connection with Hurricane Katrina for businesses including the following: professional services (law firms), insurance brokerage firms, mortgage companies
- Lemle & Kelleher, LLP – Calculation of Business Interruption Losses in connection with Hurricane Katrina, Wholesale Food Distribution Industry – Deposition Testimony Provided
- Hurlburt, Privat and Montrose – Rebuttal of Damages, Stock Brokerage Industry
- Lobman, Carnahan, Batt, Angelle & Nader – Calculation of Business Interruption Losses in connection with Hurricane Katrina, Real Estate Industry
- Simon, Peragine, Smith & Redfearn, LLP – Rebuttal of Lost Wage Claim, Transportation Industry
- Simon, Peragine, Smith & Redfearn, LLP – Rebuttal of Lost Wage Claim, Offshore Oil & Gas Industry
- McGlinchey Stafford, PLLC – Rebuttal of Lost Wage Claim, Telecommunications Industry
- Ungarino & Eckert, LLC – Rebuttal of Business Interruption Losses and Coinsurance Provision in connection with Hurricane Katrina, Manufacturing Industry (Leather Goods) – Deposition Testimony Provided



- McGlinchey Stafford, PLLC – Rebuttal of Business Income Loss, Health Care Industry
- Ungarino & Eckert, LLC – Rebuttal of Business Interruption Losses and Extra Expenses in connection with Hurricane Katrina, Healthcare Industry – Deposition Testimony Provided
- Chaffe McCall LLP – Rebuttal of Alleged Preference Payment Action in connection with Chapter 7 Bankruptcy, Marine Transportation Industry – Deposition and Trial Testimony Provided
- Donovan & Lawler – Rebuttal of Lost Earnings Calculation, Professional Services Industry
- Ungarino & Eckert, LLC – Rebuttal of Business Interruption Losses and Extra Expenses in connection with Hurricane Katrina, Wholesale Antiques Industry – Deposition Testimony Provided
- Arthur A. Lemann, III, Esquire – Data Analysis in connection with Federal Indictment for Access Device Fraud, Bank Fraud and Asset Forfeiture (Criminal Matter) – Trial Testimony Provided
- Chaffe McCall LLP – Rebuttal of Alleged Wage Underpayment Claim in connection with union contract, Marine Transportation Industry
- Ungarino & Eckert, LLC – Rebuttal of Lost Wages in connection with personal injury, Health Care Industry – Deposition and Trial Testimony Provided
- Frilot LLC – Calculation of Lost Profits in connection with breach of contract and unfair trade practices claim, Marine Seismic Industry
- Jones, Walker, Waechter, Poitevent, Carrere & Denegre, Attorneys At Law – Calculation of Lost Profits in Connection with Expropriation on behalf of Pep Boys – Manny, Moe & Jack, Automotive Retail Industry
- Adams and Reese, LLP – Business Valuation in connection with withdrawal of member of limited liability company, Commercial Construction Industry
- Chaffe McCall LLP – Rebuttal of Lost Wages in connection with personal injury, Construction Industry (Concrete)

- Smith & Fawer LLC – Business Valuation in connection with marital dissolution, Construction Industry – Deposition and Trial Testimony Provided
- Chaffe McCall LLP – Verification of damages amount in connection with Hurricane Katrina cleanup, Transportation Industry (Railroad) – Deposition Testimony Provided
- Barrios, Kingsdorf & Casteix LLP – Evaluation of damages associated with Chinese drywall products in connection with Virginia plaintiffs on behalf of Plaintiffs’ Steering Committee – Deposition Testimony Provided
- Arthur A. Lemann, III, Esquire – Financial analysis in connection with Mississippi State Indictment for Issuance of Worthless Checks (Criminal Matter) – Trial Testimony Provided
- Barrios, Kingsdorf & Casteix LLP – Calculation of Lost Wages in Connection with a Death Case
- Leake & Andersson, LLP – Calculation of Lost Wages and Future Medical Expenses in Connection with Personal Injury Matter
- Barrios, Kingsdorf & Casteix LLP – Evaluation of damages associated with Chinese drywall products in connection with Louisiana and Virginia plaintiffs on behalf of Plaintiffs’ Steering Committee
- Calculation of Various BP Oil Spill Claims in connection with the Deepwater Horizon Incident for businesses including the following: restaurants, hotels, oyster processors, charter fishermen, wholesale distributors, industrial equipment suppliers, health care, construction, retail, manufacturing, not for profits, personal and professional services, etc.
- Lemle & Kelleher, LLP – Rebuttal of Lost Profits Calculation in connection with Trademark Infringement on behalf of L.A. Gear, Inc., Retail (Sporting Goods) Industry
- Chaffe McCall LLP – Loss of use calculation in connection with ship allision, Marine Transportation Industry – Deposition Testimony Provided
- Galloway, Johnson, Tompkins, Burr & Smith – Rebuttal of Lost Profits and Physical Damages Calculation in connection with Construction Dispute, Oil Field Services/Marine Transportation Industry

- Lemle & Kelleher, LLP – Calculation of Lost Profits in connection with Breach of Agreements/Unfair Trade Practices on behalf of Camp, Dresser & McKee, Inc., Engineering Consulting Services Industry – Deposition Testimony Provided
- Lemle & Kelleher, LLP – Rebuttal of Lost Profits in connection with Alleged Breach of Contract, Fuel Distribution Industry – Deposition Testimony Provided
- King, Krebs & Jurgens, PLLC – Rebuttal of Lost Profits in connection with Breach of Contract on behalf of Volvo Penta of the Americas, Inc., Marine Transportation Industry
- Smith & Fawer, LLC – Analysis of Internal Controls and Accounts Receivable in connection with Breach of Contract/Unfair Trade Practices on behalf of Lawrence Wholesale, LLC, Freight Transportation Industry
- Soileau & Associates, LLP – Calculation of Lost Profits in connection with Breach of Contract on behalf of Ciolino Pharmacy, Inc., C’s Discount Pharmacy, Inc., Ciolino Pharmacy Wholesale Distributors, LLC, JJK Wholesale Distributors, LLC and Fast Access Specialty Therapeutics, LLC, Wholesale and Retail Pharmaceutical Industry – Deposition and Trial Testimony Provided
- Smith & Fawer, LLC – Valuation in connection with Breach of Contract and Fiduciary Duty/Unfair Trade Practices on behalf of a member of Fourchon Launch Services, LLC, Marine Transportation Industry
- Ogletree Deakins – Rebuttal of loss calculation in connection with termination of insurance agency agreement on behalf of State Farm, Professional Services Industry – Trial Testimony Provided
- Weems, Schimpf, Gilsoul, Haines, Landry & Carmouch APLC – Determination of spousal support in connection with marital dissolution, Health Care Industry – Trial Testimony Provided
- Chaffe McCall LLP – Rebuttal of lost wage and life care plan calculations in connection with personal injury matter – Deposition Testimony Provided
- Smith & Fawer, LLC – Calculation of damages in connection with Order of Expropriation, Maritime Industry – Deposition Testimony Provided

- Beirne, Maynard & Parsons, LLP – Funds Tracing and Calculation of Damages Associated with Unpaid Invoices and Loans, Lost Profits and Payment of Bond Claims in Connection with Termination of a Contract on behalf of CDM Smith, Inc. and CDM Constructors, Inc., Engineering Consulting Services Industry
- Couhig Partners, LLC – Calculation of Lost Wages and Benefits in Connection with Wrongful Termination, Law Enforcement Industry
- Beirne, Maynard & Parsons, LLP – Calculation of Lost Profits and Damages in Connection with Wrongful Termination of a Contract on behalf of CDM Smith, Inc., Engineering Consulting Services Industry - Deposition Testimony Provided
- Sabine State Bank & Trust Co. – Analysis of Bank’s Cash Shortages and Concealment of Same on behalf Sabine State Bank & Trust Co., Banking Industry
- Jones Walker, LLP – Rebuttal of alleged underpayments on insurance claims on behalf of Blue Cross/Blue Shield of Louisiana, Health Care Industry – Deposition Testimony Provided
- McGlinchey Stafford, PLLC – Calculation of damages in connection with bareboat charter agreements on behalf of Exploraciones y Perforadora Central, S.A. de C.V., Oil and Gas Industry – Deposition and Arbitration Testimony Provided
- Jones Walker, LLP – Calculation of purchase price in connection with shareholder buyout on behalf of MEITEC, Inc., Electrical and Instrumentation Construction Industry - Deposition Testimony Provided
- Pillsbury, Winthrop, Shaw, Pittman LLP – Determination of capitalization, solvency and damages in connection with breaches of fiduciary duty – Oil and Gas Industry
- Leake & Andersson LLP – Rebuttal of lost wage and benefits calculations in connection with wrongful termination – Hospitality Industry - Deposition and Trial Testimony Provided

- Smith & Fawer, LLC – Calculations of lost profits in connection with an infrastructure construction project, Grocery, Liquor, Mail and Antiques Industries
- Locke Lord LLP – Calculations of investment values, projected cash flows and other losses incurred in connection with various actions, including securities fraud, breach of contract, breach of fiduciary duty, fraudulent inducement, negligence, etc. – Restaurant Industry - Deposition Testimony Provided
- Carver Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC – Opinions regarding compiled personal financial statement in connection with objection to dischargeability of debt in bankruptcy matter – Various Industries
- King & Jurgens, LLC – Rebuttal of lost wage and benefits claim in connection with personal injury matter – Oil and Gas Industry
- Frilot, LLC, LLC – Calculation of damages in connection with breach of a lease for commercial real estate – Real Estate Industry - Deposition Testimony Provided
- King & Jurgens, LLC – Rebuttal of lost wage claim in connection with personal injury matter – Janitorial Cleaning Industry
- Carver Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC – Rebuttal of forensic accounting analysis in connection with allegations of fraud and breach of contract – Restaurant Industry
- Carver Darden, Koretzky, Tessier, Finn, Blossman & Areaux, LLC – calculation of unpaid amounts in connection with a property management agreement and rebuttal of counterclaims regarding same – Storage Rental Industry – Arbitration Testimony Provided
- Strauss Massey Dinneen LLC – rebuttal of lost wage and fringe benefit calculations – Refrigeration Industry – Deposition Testimony Provided