

ROBERT H. ALEXANDER CPA/ABV/CFF, ASA

Alexander CPA LLC

1501 Lakeland Drive, Suite 350 • Jackson, Mississippi 39216
Office 601.326.1041 • Cell 601.540.8052 • robert@alexander.cpa

PROFESSIONAL SUMMARY

- Shareholder at Alexander CPA LLC, an accounting firm specializing in litigation support, expert witness testimony, and business valuation. Over 25 years of experience as an expert witness and business appraiser.
- Former partner, member of the governing Board of Directors, and firm-wide director of Fraud, Forensic, and Litigation services for HORNE LLP, a super-regional CPA and consulting firm.
- Qualified as a financial, business, economic damage, business valuation, and accounting expert in federal and state courts. Testimony has included jury and bench trials. Trial experience includes expert testimony for both plaintiffs and defendants.
- Appraised hundreds of businesses for non-litigation purposes from a broad scope of industries, including shareholder buyouts, mergers & acquisitions, corporate planning, estate and gift, and others.
- Representative cases include accounting malpractice, economic damages, bankruptcy, white-collar crime, criminal and civil fraud, destruction of business value, and business interruption in hundreds of industries.
- Designations in litigation support and business valuation include credentials as an Accredited Senior Appraiser (ASA) by the American Society of Appraisers, Accredited in Business Valuation (ABV), and Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants. Continuing education includes hundreds of hours in litigation support and business valuation.

EDUCATION AND ACCREDITATIONS

- Bachelor of Accountancy
University of Mississippi, 1984
- Certified Public Accountant (CPA)
Tennessee – 1986 to Present
Mississippi – 1995 to Present
- Accredited in Business Valuation (ABV)
1997
- Accredited Senior Appraiser (ASA)
2003
- Certified in Financial Forensics (CFF)
2009

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

WORK HISTORY

- Shareholder and Owner, Alexander CPA LLC
Jackson, Mississippi – January 2021 to Present
- Partner, HORNE LLP
Ridgeland, Mississippi – 1994 to December 2020
- Tax Senior Manager, PricewaterhouseCoopers, f/k/a Price Waterhouse
Memphis, Tennessee – 1984 to 1994

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
 - Forensics and Valuation Section member
- Mississippi Society of Certified Public Accountants
 - Business Valuation and Litigation Support (BVLS) Committee
 - Past Chairman of BVLS Committee
- American Society of Appraisers
- American Bar Association
- National Association of Forensic Economics

REPRESENTATIVE ENGAGEMENTS

Damages Expert Witness in Bridgestone Americas v. International Business Machines *May 2013 to May 2018*

Damages expert witness for Bridgestone Americas to determine damages from a failed Order to Cash SAP implementation. Failure caused major disruptions to Bridgestone's logistics operations serving the replacement tire divisions. Impacted systems included inventory control, customer orders, shipping, and customer-facing IT systems. Damage determinations were approximately \$200,000,000. The case was settled in 2018, shortly before trial.

Deepwater Horizon/BP Economic Damage Claims *July 2012 to 2020*

Partner in charge of claims filings related to the BP Deepwater Horizon legal settlement. Identified opportunities and worked to develop a process for direct engagement of clients by our firm while securing legal assistance for clients as they progressed through the claims process. We have assisted hundreds of clients with filing and receiving payment for their claims related to the class action lawsuit. Mastered damage methodologies under the settlement agreement and numerous policy statements and court decisions to interpret and modify the original agreement.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

REPRESENTATIVE ENGAGEMENTS - CONTINUED

Federal Court-Appointed Independent Accountant in Pilot Flying J Class Action *August 2013 to February 2015*

I was appointed as an Independent Accountant by the United States District Court for the Eastern District of Arkansas in the class action settlement of the Pilot Flying J diesel pricing matter. Oversaw and audited the recalculation and refund of tens of millions of dollars related to Pilot pricing agreements with customers between 2005 and 2013. A report of our work was filed with the federal court.

Established Viable Damage Model for Class Certification *October 2014 to December 2014*

An Alabama Federal District Court denied class certification to a group attempting to recover damages related to an illegal gambling establishment. The Court cited *Comcast Corp. v. Behrend* and *Wal-Mart Stores, Inc. v. Dukes*. The plaintiff engaged us to obtain available electronic data from the establishment's loyalty club cards records and develop working damage models to quantify losses by loyalty club member, gaming machine number, and gaming session. The electronic data had millions of records and required numerous distinct damage models to account for all the data variances. We ultimately parsed the data in enough ways to establish a sound damage model that allowed the case to proceed and ultimately settle.

ARTICLES (1998 TO PRESENT)

Litigation Support and Expert Testimony

- *Update on the Changes to FRE Rule 702*, LinkedIn and Alexander CPA Blog, August 2023.
- *Likely Changes to Federal Rules of Evidence Governing Expert Testimony*, LinkedIn and Alexander CPA Blog, November 2022.
- *Experts Shouldn't Assume Causation – They Must Do More*, LinkedIn and Alexander CPA Blog, June 2021.
- *Mississippi Supreme Court Modifications to Rules of Discovery*, LinkedIn and HORNE Blog, December 2019.
- *An Expert Finds the Other Side of Daubert*, LinkedIn and HORNE Blog, April 2019.
- *Financial Testimony by Owners and Employees: Know the Perils*, LinkedIn and HORNE Blog, November 2018.
- *Law Firms are a Prime Target for Cyber Criminals*, LinkedIn, and HORNE Blog, 2017.
- *When Daubert Challenges Arise, The Expert is Your Best Defense*, LinkedIn and HORNE Blog, July 2016.
- *Litigation Support: CPAs Providing Value to Litigators in State*, Mississippi Business Journal, January 2008.
- *The Admissibility of Expert Testimony Post-Daubert v. Merrell Dow Pharmaceuticals*, Jackson Young Lawyers, March 2000.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

ARTICLES - CONTINUED

Business Valuation

- *The New IRS Attack on FLPs and FLLCs*, Executive's Tax and Management Report, October 2003.
- *The Latest IRS Attack on Family Limited Partnerships*, The Delta Business Journal, September 2003.
- *Family Limited Partnerships and the New IRS Attack – IRC §2036(a)*, The CPA Newsletter, published by the Mississippi Society of Certified Public Accountants, February 2003.
- *The Myth of Buy/Sell Agreements*, Jackson Young Lawyers, December 1998.

Other

- *What Are Your Services Worth?* LinkedIn and Alexander CPA Blog, July 2021.
- *When You're the Only Man in the Room*, LinkedIn and HORNE Blog, October 2015.
- *Fraud Prevention: Financial Institutions Enhance Value of Internal Audits by Including Fraud Prevention*, Mississippi Business Journal, August 2010.
- *Enhancing the Value of Internal Audit: Moving from Compliance to Prevention: A Focus on Fraud*, The Mississippi Banker, August 2010.
- *Loss of Business Income May Be Covered by Insurance*, Mississippi Business Journal, November 2005.

PRESENTATIONS (1998 TO PRESENT)

Litigation Support and Expert Testimony

- *Hot Topics in Forensic Valuation Services: Pending Amendment to FRE 702, Panel Discussion*. MSCPA Business Valuation & Litigation Services Conference, November 2022.
- *Daubert Challenges: Key Rulings Related to Financial Experts*, MSCPA Business Valuation and Litigation Conference, November 2018.
- *How to Present and Defend Lost Profits to a Jury*, TSCPA Southeastern Forensic and Valuation Services Conference, Nashville, TN, and MSCPA Business Valuation Workshop, Ridgeland, Mississippi, October 2012.
- *Forensic Accounting: The Relationship between Attorney and Financial Expert* (co-presenter), Baton Rouge Bar Association, Baton Rouge, Louisiana, December 2010.
- *Ethics & Professionalism in Litigation & Valuation Services* (panel discussion), MSCPA Business Valuation and Litigation Support Services Conference, Jackson, Mississippi, November 2010.
- *To Catch a Thief: Detecting and Preventing Internal Fraud in the Banking Industry*, HORNE Banking Forum, Biloxi, MS, and Memphis, Tennessee, September 2010.
- *Selling Litigation Services*, Financial Consulting Group, Fall Conference, Denver, Colorado, September 2008.
- *Economic Damages and Litigation Consulting in Criminal Cases*, FBI Academy, Quantico, Virginia, September 2007.
- *Utilization of Expert Witnesses in Litigation*, Mississippi College School of Law, Jackson, Mississippi, November 2006.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

PRESENTATIONS - CONTINUED

Business Valuation

- *New Fair Value Accounting Rules: Tackling the Valuation Issues*, Mississippi State University CPE Conference, Starkville, Mississippi, April 2010.
- *New AICPA Business Valuation Standards: When Do I Have to Comply?* HORNE University, Jackson, Mississippi, August 2008.
- *FAS 141 & 142 and Goodwill Impairment*, MSCPA Valuation Conference, Ridgeland, Mississippi, November 2005.
- *Intellectual Property Law and Valuation*, Panel Discussion, Mississippi Technology Alliance, Jackson, Mississippi, November 2005.
- *Case Law Update for Estate & Gift Valuation*, MSCPA/NACVA Valuation Conference, Jackson, Mississippi, November 2004.
- *Business Valuation Issues in Mississippi: Update*, Mississippi Judicial College Winter Conference, Jackson, Mississippi, January 2004.
- *Hot Issues for FLPs and Other Entities*, Louisiana Bar Association, Estate Planning Conference, New Orleans, Louisiana, November 2003.
- *Business Valuation Issues Facing Small Businesses*, Mississippi Bankers Association Fall Financial Conference, Jackson, Mississippi, October 2003.
- *Business Valuation Issues in Mississippi*, Mississippi Judicial College Fall Conference, Jackson, Mississippi, October 2003.
- *Valuation of Intangible Assets*, Mississippi Bar Annual Convention, Sandestin, Florida, July 2003.
- *FLPs and the Current Status of IRS Attacks*, Jackson Tax Forum, Jackson, Mississippi, March 2002.
- *Use of Family Limited Partnerships in Estate Tax Planning and IRS Attacks on these Entities*, Lorman Education and Member of Faculty, Jackson Mississippi, November 2001.
- *Business Valuation: A General Overview of the Process*, Mississippi Society of Public Accountants, Jackson, Mississippi, May 2000.
- *Use of Business Valuations in the Small Business Administration Loan Process*, U.S. Small Business Administration, Jackson, Mississippi, June 1999.
- *Applications of Current Business Valuation Developments*, Mississippi Society of CPAs Accounting and Auditing Conference, Jackson, Mississippi, May 1999.
- *Current Developments in Business Valuations*, Mississippi Bar Association, Jackson, Mississippi, April 1999.
- *Business Valuation: Applications and Issues*, University of Mississippi Accountancy Weekend, Oxford, Mississippi, January 1999.
- *The When, Why and Who of Business Valuations*, Jackson Tax Forum, Jackson, Mississippi, January 1999.
- *The Virtual Estate Planning Team: A Panel Discussion*, Millsaps College Charitable Giving Seminar, Jackson, Mississippi, October 1998.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

PRESENTATIONS - CONTINUED

- *Frequently Asked Questions about Business Valuations*, Mississippi Bankers Association, Mississippi, October 1998.
- *Basic Business Valuations*, The CPA Club, Meridian, Mississippi, September 1998.
- *Business Valuation Overview, Estate Planning Council of Mississippi*, Jackson, Mississippi, May 1998.

University Classes

- *A Less Traditional Path in Public Accounting*, University of Mississippi Beta Alpha Psi Presentation, Oxford, Mississippi, March 2014.
- *Overview of HORNE's Litigation Services Division*, University of Mississippi Accounting Class, Oxford, Mississippi, October 2001.
- *What Accounting Firms are Looking for in Accounting Graduates*, Accounting Education Symposium, Jackson, Mississippi, November 2001.
- *Specialized Practice Areas in CPA Firms*, Millsaps College Beta Alpha Psi Program, Jackson, Mississippi, March 1999.
- *Case Study in Tax Research*, University of Mississippi Graduate Accounting Class, Oxford, Mississippi, November 1998.

DEPOSITION AND TRIAL TESTIMONY (2010 TO PRESENT)

- 2024 *WJC Orthodontics, PLLC v. Trader's Way, LLC*. In the Chancery Court for Williamson County, Tennessee. No. 22CV-51248. **Trial Testimony.**
Economic damages and lost profits due to the breach of a lease for an orthodontic office.
- 2023 *WJC Orthodontics, PLLC v. Trader's Way, LLC*. In the Chancery Court for Williamson County, Tennessee. No. 22CV-51248. **Deposition Testimony.**
Economic damages and lost profits due to the breach of a lease for an orthodontic office.
- 2023 *James T. Hardy ("Ty") Individually and on Behalf of Canton Wholesale Bait, LLC And Hardy Cricket Farm, LLC; James E. Hardy; And Matthew C. Hardy v. Ware Milling, Inc.; John Doe Persons A-M; And John Doe Entities N-Z*. In the Circuit Court of Madison County, Mississippi. Cause No. CI-2020-0265. **Deposition Testimony.**
Dispute over alleged lost profits related to contaminated cricket feed.
- 2022 *Jon Thames v. Lance Griffin and GT Collision & Accessories, LLC*. In the Circuit Court of Lincoln County, Mississippi. Civil Action No. CI-2018-0215 and CI-2019-0182. **Trial Testimony.**
Dispute over ownership of a body shop. Testimony regarding the business value was for the 40 percent ownership if owned by Thames.
- 2021 *Rebel Rags, LLC v. National Collegiate Athletic Association, et al.* In the Circuit Court of Lafayette County, Mississippi. Civil Action No. L18-069. **Hearing Testimony.**
Testimony regarding NCAA sanction's economic impact on Lafayette County in a motion for change of venue.

DEPOSITION AND TRIAL TESTIMONY - CONTINUED

- 2020 *Steel Dynamics Columbus, LLC v. Jindal Tubular USA LLC*. In the Circuit Court of Lowndes County, Mississippi. Civil Action No. 2018-0041-CVIC. **Deposition testimony.**
Economic damages dispute between a steel mill operator and a steel pipe manufacturer arising over alleged testing failures of the pipe.
- 2019 *Thuy Couvillion v. Darryl Couvillion, Jr.* In the 22nd Judicial District Court for the Parish of St. Tammany, Louisiana. Case No. 2017-14945, Division K. **Trial testimony.**
Dispute over the value of an 8(a) qualified marine contracting company in a Louisiana property settlement case after marital dissolution.
- 2019 *Certus Laboratories, LLC v. Professional Resources Management of Rabus, LLC d/b/a Mountain Lakes Medical Center*. American Health Lawyers Association Claim No. 4796. **Deposition.**
Contract dispute between toxicology testing lab and hospital.
- 2018 *Marc B. Daniels, Sandra Daniels, and Crocker & Associates, Inc. f/k/a D&D Environmental, Inc. v. J. Dennis Crocker, Gail Crocker, Crocker, Ltd., and Generational Equity, LLC.*, In the Circuit Court of Madison County, Mississippi. Cause No.: CI2010-0319-JE. **Trial testimony.**
Allegations of material misrepresentations made in a business sale contract and the damages resulting from that misrepresentation.
- 2017 *Bridgestone Americas, Inc. v. International Business Machines Corporation.*, In the United States District Court for the Middle District of Tennessee, Nashville Division. Civil Action No. 3:13-CV- 1196. **Deposition (rebuttal report).**
Economic damages and lost profits dispute arising from alleged failure in implementing a new SAP software system.
- 2016 *K. R. Borries, Individually, d/b/a K.R. Borries Construction v. Grand Casino of Mississippi, Inc. – Biloxi.*, In the Circuit Court of Harrison County, Second Judicial District, Mississippi. Cause No. A2402-07-135. **Deposition.**
Economic damages and lost profits dispute arising from damage to Plaintiff's property allegedly caused by Defendant's casino, which came unmoored during Hurricane Katrina.
- 2016 *Bridgestone Americas, Inc. v. International Business Machines Corporation.* In the United States District Court for the Middle District of Tennessee, Nashville Division. Civil Action No. 3:13-CV- 1196. **Deposition.**
Economic damages and lost profits dispute arising from alleged failure in implementing a new SAP software system.
- 2016 *KLLM Transport Services, LLC v. JBS Carriers, Inc.* In the United States District Court for the Southern District of Mississippi, Jackson Division. Civil Action No. 3:12-cv-00116-HTW-LRA. **Testimony.**
Testimony regarding financial information provided by the defendant to invoke statutory limitations on punitive damages.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

DEPOSITION AND TRIAL TESTIMONY - CONTINUED

- 2016 *City of Hattiesburg v. Hercules, Inc., et al.* In the United States District Court for the Southern District of Mississippi, Eastern Division. Case No. 2:13-cv-208-KS-MTP. **Deposition.**
Damages claim for alleged environmental contamination.
- 2015 *AES Enterprises, Inc. v. Ken-Kel Management Services, Inc., et al.* In the Circuit Court of Tate County, Mississippi. Cause No. CV2014-53-SMT. **Deposition.**
Dispute alleging breach of contract and tortious interference related to the sale of two McDonald's restaurants.
- 2015 *Adolfo P. Morales v. Jackson HMA, Inc. d/b/a Central Mississippi Medical Center.* In the Circuit Court of the First Judicial District of Hinds County, Mississippi. Civil Action No. 251-05-1100 CIV. **Deposition.**
Breach of contract economic damages dispute between physician and hospital.
- 2015 *Derek A. Wyatt v. Richard F. "Dickie" Scruggs, et al.* American Arbitration Association Case No. 69 194 Y 000101 13. **Arbitration testimony.**
Dispute over the division of legal fees brought by an attorney against his former employers.
- 2014 *Patricia Hall Sheppard, in Her Representative Capacity on Behalf of the Beneficiaries of the Patricia Hall Sheppard Trust v. Regions Financial Corporation.,* In the Chancery Court of Hinds County, Mississippi, First Judicial District. Civil Action No. G2012-1044 W/4. **Trial testimony.**
Claim for economic and punitive damages in a case alleging mismanagement of a trust.
- 2013 *Kmart Corporation v. The Kroger Company, et al.,* In the United States District Court for the Northern District of Mississippi, Eastern Division. Case No. 1:11-CV-103. **Deposition.**
Claim for economic damages and lost profits related to a flood.
- 2013 *Gillett Grain Services, Inc. v. Crop Production Services, Inc.,* American Arbitration Association Claim Confirmation No. 002-PM8-BDU. **Deposition.**
Damages claim related to lost commission income due to an alleged breach of contract involving the sale and distribution of agricultural chemicals, fertilizers, and micronutrients.
- 2013 *Scotty McCollum v. Jacobs Engineering Group, Inc., and Jacobs Project Management Co.,* In the United States District Court for the Southern District of Mississippi, Western Division. Case No. 5:11-CV-177. **Deposition.**
Claim for economic damages related to the alleged retaliatory discharge of an employee.
- 2013 *International Paper Company v. IFS Industries, Inc.,* In the United States District Court for the Western District of Tennessee. Case No. 2:11-CV-02865-JPM-TMP. **Deposition and trial testimony.**
Damages from breach of contract and negligence claim between a box manufacturer and a glue supplier over alleged failure of the glue which resulted in a loss of business profits.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

DEPOSITION AND TRIAL TESTIMONY - CONTINUED

- 2012 *James Russell Gaines, Administrator of the Estate of Mary LeGrande Sullivan Gaines v. B.L. Sullivan, MD, General Partner of Radiology Clinic.*, In the Chancery Court of Lowndes County, Mississippi. Cause No. 2001-0129-CV. **Trial testimony.**
Dispute involving the amount of settlement funds from a partnership payable to a partner's estate.
- 2012 *Vellano Bros., Inc. v. Jay Bearden Construction, Inc., et al.*, In the Circuit Court of Harrison County, Mississippi. Case No.: A2401-10-80. **Deposition and trial testimony.**
Damages of a building contractor related to a dispute with a supplier over construction materials, related costs, and outstanding account balances.
- 2011 *Southern General Agency, Inc. v. Burns & Wilcox, LTD.*, In the United States District Court Western District of Louisiana Alexandria Division. Civil Action No. 1:09-CV-1918. **Deposition.**
Damages claim related to a dispute over business value and breach of a confidentiality agreement resulting in a loss of business profits.
- 2011 *Silver Land, Inc. v. Isle of Capri Casinos, Inc.*, Riverboat Corporation of Mississippi-Vicksburg. In the Circuit Court of Adams County, Mississippi. Cause No. 09-KV-0016. **Trial testimony.**
Damages from breach of contract related to ATM placement agreement.
- 2011 *U.S. v. Kevin Matthew Flannery, et al.*, In the United States District Court for the Eastern District of Tennessee. Case No. 3:09-CR-92. **Trial testimony.**
A sentencing hearing regarding the amount of tax loss to consider under the sentencing guidelines.
- 2011 *Brumfield Properties, Inc. & 2252 Beach, LLC v. The Mitchell Company, Inc., et al.*, In the Circuit Court of Harrison County Mississippi, First Judicial District. Civil Action No. A2401-09-089. **Deposition.**
Dispute between a Gulf Coast real estate developer and an investor over the amount and timing of distributions.
- 2011 *Ray Winstead v. Kilby Brake Fisheries, LLC, et al.* In the Circuit Court of Yazoo County, Mississippi. Civil Action No. 2009-CI58. **Deposition and trial testimony.**
Dispute regarding breach of fiduciary duty, loss of income, and partnership value.
- 2010 *Jeffrey T. Triplett, M.D. v. Baptist Memorial Hospital-Union City, Michael Perryman.*, In the Circuit Court of Obion County Tennessee at Union City. Cause No. C 07-141. **Deposition.**
Dispute regarding loss of compensation due to termination of a contract.
- 2010 *USA Real Estate Investment Trust v. The Security Title Guarantee Corporation of Baltimore, et al.*, In the United States District Court for the Southern District of Mississippi Southern Division. Cause No. 1:09-cv-684 HSO-JMR. **Deposition.**
Dispute regarding breach of fiduciary duty in a real estate closing.

ROBERT H. ALEXANDER, CPA/ABV/CFF, ASA

DEPOSITION AND TRIAL TESTIMONY - CONTINUED

- 2010 *KLLM, Inc. v. Marsh USA, Inc., et al.*, In the Circuit Court of Rankin County. Civil Action No. 3:09-cv- 94HTW-LRA. **Deposition.**
Dispute regarding contractual obligations relating to insurance coverage.
- 2010 *Vineyard Investments, LLC v. The City of Madison, Mississippi.*, In the United States District Court for the Southern District of Mississippi, Jackson Division. Civil Action No. 3:09cv354 TSL-JCS. **Deposition.**
Dispute claiming loss of value of a wine and liquor business that was denied a business license.
- 2010 *Precision Welding, Inc., Donna C. Dickerson, and S.M. "Mike" Dickerson v. Denbury Onshore, LLC, Denbury Resources, Inc., et al.*, In the Circuit Court of Lincoln County, Mississippi, Cause No. 2007-100-LS. **Deposition and trial testimony.**
Economic damages from breach of contract related to the construction of CO2 production facilities for the oil industry.
- 2010 *Blackberry Records, Inc. and GTG II Corporation v. Malaco Records, Inc.*, American Arbitration Association No. 69 140 Y 01019 08. **Arbitration testimony.**
Adequacy of compensation in a record distribution and marketing contract.
- 2010 *In Re: The Dissolution of Mitchell Payne Limited.*, In the Chancery Court of Adams County, Mississippi, Cause No. 2005-104. **Deposition.**
Valuation of internet domain names and website for corporate dissolution.
- 2010 *Byron Coker v. Elizabeth Coker.*, In the Chancery Court of Monroe County, Mississippi, Cause No. 2008-34-48-MM. **Trial testimony.**
Valuation of a convenience store for property settlement.

###