

**John M. Collier, CPA, CFE, CFF, CVA**

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**CURRICULUM VITAE**

**Summary of Qualifications**

Over 28 years of experience as a forensic accountant, fraud examiner and industry accountant. Numerous testimony experiences in Federal and State court and before the American Arbitration Association on matters concerning economic damages, accounting, fraud, and bankruptcy issues. Provided litigation and/or business valuation consulting services in industries including chemical and energy production, wholesale distribution, manufacturing, residential solar, medical supplies and services, telecommunications, offshore fabrication, marine ship building, private secondary education, hospitality, software sales, and others. Active Certified Public Accountant licenses in both Louisiana and Georgia, Certified Fraud Examiner and Certified Valuation Analyst, as well as Certified in Financial Forensics.

**Employment History**

**Legier & Company, apac  
New Orleans, La**

October 2019 -  
Present

**Partner -**

Forensic accountant and testifying expert experienced in quantifying and evaluating financial damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; identifying and locating non-apparent assets; analyzing corporate veil piercing and single business enterprise factors; evaluating insolvency and other bankruptcy issues; financial analysis of businesses; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

**Ankura Consulting, Inc. (formerly Navigant, Inc.)**  
**Atlanta, Ga**

September 2018 – September 2019      **Managing Director -**  
Responsible for the commercial disputes and investigations practice of the Atlanta, Georgia office of an international consulting firm, including market presence, client development and the providing of forensic accounting services and expert witness testimony.

**Navigant, Inc.**  
**Atlanta, Ga**

October 2012 – August 2018      **Director -**  
Responsible for the commercial disputes and investigations practice of the Atlanta, Georgia office of a publicly traded international consulting firm, including market presence, client development and the providing of forensic accounting services and expert witness testimony.

April 2008 - September 2012      **Associate Director -**  
Experienced forensic accountant and testifying expert specializing in quantifying and evaluating economic damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; analyzing corporate veil piercing and single business enterprise factors; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

**Legier & Materne, apac**  
**New Orleans, La**

January 2006 - March 2008      **Partner – Litigation Support Services -**  
Experienced forensic accountant and testifying expert specializing in quantifying and evaluating economic damages and lost profits calculations; identifying fraudulent transactions and conveyances, analyzing complex financial transactions; valuing businesses; analyzing corporate veil piercing and single business enterprise factors; evaluating internal controls; and providing forensic and investigatory accounting services and related expert testimony.

January 2002 - December 2005      **Senior Manager – Litigation Support Services -**  
Engaged in litigation consulting services including data analysis and research in connection with commercial litigation matters involving fraud and mismanagement; calculation of lost profits; corporate veil piercing; transfer pricing; analyzing and explaining complex financial transactions; forensic and investigative accounting in support of expert witness testimony.

March 2000 –  
December 2001

**Manager - Business Information Technology Services -**

Performed needs assessment analyses for client accounting software requirements; supervised the installation and maintenance of Great Plains Software and third party applications for clients; customized Great Plains Software to meet specific client needs; performed data conversion from various accounting systems and spreadsheet software into Great Plains readable format; trained all levels of users on Great Plains; provided first line technical support; created customized financial statements and internal reports for clients.

August 1998 –  
February 2000

**Senior Consultant - Business Information Technology Services -**

Installed and maintained Great Plains Dynamics Software for companies of various sizes and industries; including healthcare, oil and gas, venture capital, non-profit; created customized financial statements and internal reports for clients; performed data conversion from various accounting systems and spreadsheet software into Great Plains readable format; trained all levels of users on Great Plains Software; and provided first line technical support.

**TheraCom, Inc.**  
**Bethesda, Md**

January 1998 –  
July 1998

**Controller -**

Responsible for financial reporting and accounting functions for pharmaceutical distribution and marketing company including accounts payable, accounts receivable, client billing, payment postings, and operations reporting. Performed monthly and annual closure of the company books and records, prepared financial reports all supporting schedules for senior management.

January 1997 -  
December 1997

**Accounting Manager**

Performed necessary accounting tasks related to the successful merger of two corporations into TheraCom, Inc.; created systems and implemented plans in the accounting department to respond to vast growth of newly formed pharmaceutical distribution company; negotiated favorable payment terms with large drug manufacturers; hired and trained accounting staff for pharmaceutical and marketing divisions; supervised accounting functions for both the pharmaceutical and marketing divisions including accounts payable, accounts receivable, client billing, payment postings, and operations reporting; and performed all accounting functions related to financial reporting and fixed asset management, including production of monthly financial statements and all supporting schedules.

March 1995 –  
December 1996

**Corporate Accountant**

Performed accounting functions for three corporations in the pharmaceuticals distribution, healthcare management, medical innovation and rural health care industries, including financial statement presentation, accounts payable, accounts receivable, and cash management.

**Paragon Computer Services, Inc.  
Ellicott City, Md**

March 1993 - **Operations Manager**  
February 1995

Responsible for the accounting functions for growing computer consulting and sales firm including client billing, accounts receivable, accounts payable, bank reconciliations, budget preparation and purchasing; provided assistance in building computers and installing networks; responsible for verifying daily delivery of computer component inventory and parts; coordinated shipments to client sites; researched pricing options on computer hardware, software and peripherals to maximize profits and minimize costs to clients.

**Education**

1992            BS in Accounting, Louisiana State University, Baton Rouge, LA

**Licensure and Associations**

- CPA, Certified Public Accountant
- CFE, Certified Fraud Examiner
- CVA, Certified Valuation Analyst
- CFF, Certified in Financial Forensics
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- National Association of Certified Valuation Analysts
- Georgia Society of CPAs
- Georgia Association of Certified Fraud Examiners

**Selected Professional Experience**

- Served as the economic damages expert for defendant, an international AM 100 law firm, in retrial of previous \$100 million legal malpractice damages award decision.
- Served as the economic damages expert for plaintiff, a residential solar power provider, in a \$60 million solar energy industry contract dispute.
- Served as the economic damages expert for defendant, a professional services company, in a \$45 million commercial appliance distribution industry breach of contract lawsuit.
- Served as the economic damages expert for defendant, a large cardboard box manufacturer, in a \$30 million manufacturing industry contract dispute.
- Served as the economic damages expert for defendant, a wood, pulp and paper manufacturing company, in a multi-million-dollar contract dispute resulting from a manufacturing facility fire.

- Prepared over 600 economic damages claims totaling over \$200 million for submission under the BP Deepwater Horizon Economic Settlement Program for numerous large publicly traded and privately held companies.
- Served as the fraud expert for plaintiff, an offshore fabrication company, in trial related to fraud perpetrated by company executives and suppliers.
- Served as the fraud expert for defendant, a prominent national college coaches association, in arbitration concerning wrongful termination of association president.
- Evaluated plaintiff's quantification of business interruption damages and cost of reconstruction related to a fire and demolition of a styrene production column at a large styrene chemical plant.
- Served as the fraud expert for defendant, a tenured biology professor of Louisiana State University, in criminal trial for theft and resale of university wildlife and property.
- Evaluated the reliability of allegations of False Claims Act violations by a national healthcare provider
- Evaluated the quantification of lost profits and physical damages a chemical company represented it sustained during a fire at a chemical manufacturing plant.
- Evaluated the quantification of lost profits and physical damages a gasoline service station and convenience store retailer represented it sustained due to the replacement of allegedly defective flexible piping at several service station locations.
- Quantified lost profits sustained by a chemical plant in connection with a power outage due to the alleged negligence of the power company providing the plant with electricity.
- Quantified lost profits associated with the loss of customers by a telecommunications company after its underground cable providing internet access to a major metropolitan central business district had been severed.
- Evaluation of class certification criteria in potential class members' claims concerning an insurance company's payments of homeowners' claims resulting from hail storm damage.
- The analysis of the payment history between a debtor and its creditors in the telecommunication industry to determine whether certain payments were "preferential payments" as defined by section 501c of the Uniform Bankruptcy Code.
- The quantification of oysters harvested over a ten-year period from areas allegedly affected by a government agency project in order to evaluate the assertion that the government's actions negatively impacted leased oyster fisheries.
- The analysis of transactions in connection with the alleged misuse of restricted endowment funds of a private university and potential fraudulent conveyances to its former Chief Financial Officer.

### **Prior Expert Testimony**

- NAI Mobile, LLC v. New America Network, Inc. a foreign corporation, d/b/a NAI Global, Inc. – *Evidence given at Deposition, Hearing and at Trial. United States District Court for the Southern District of Alabama, Case # 1:21-cv-32-C*
- Gulf Distributing Holdings, LLC; Gulf Distributing Co. of Mobile, LLC; Gulf Distributing Co. of Birmingham, LLC; Gulf Supreme of Central Alabama, LLC; Allstate Beverage Co, LLC and Goldring Gulf Distributing Co, LLC. v. Keurig Dr. Pepper, Inc. and The American Bottling Company, Inc. – *Evidence given by Deposition. United States District Court for the Southern District of Alabama, Case # 1:20-cv-0031-JB-B*
- Vivian Patin Broussard, et al. v Chevron, USA, Inc. as successor to Texaco Exploration & Production, Inc., Texaco, Inc., et al. – *Evidence given by Deposition. 15th Judicial District Court, Parish of Vermillion, State of Louisiana, Case # 100902-K*
- Remote MD, LLC, Elite Healthcare LLC, Pelican State Outpatient Center, LLC v. Wendy R. Wood, Steele Strategies, Inc., EW Wells Group LLC, Shannon Robbins Davidoff, Michael Kotler MD, Charlie Peitz, Medical Corporation Management, LLC (MCM) – *Evidence given at Hearing. 24th Judicial District Court, Parish of Jefferson, State of Louisiana, Case # 806-889*
- Postlethwaite & Netterville (APAC) vs. Lighthouse Excalibur Insurance Company, and Lighthouse Property Insurance Corporation – *Evidence given by Deposition. Nineteenth Judicial District Court Parish of East Baton Rouge, State of Louisiana. Case # C-701680*
- Pride Centric Resources, Inc. vs. Robert Autenreith and Autenreith Consulting, Inc. – *American Arbitration Association – Evidence given by Deposition. Private Arbitration before Stanwood R. Duvall, Jr.*
- Griswold Power, LLC vs. Jon Sader, Sader Power, LLC & Sader Power Enterprises, LLC – *American Arbitration Association – Evidence given by Deposition. AAA No.: 01-14- 0001-7812*
- S. Lavon Evans, Jr., et al vs. Baker & McKenzie, LLP, et al. Laredo Energy Holdings, LLC et al v Baker & McKenzie, LLP, et al- *Circuit Court of Jones County, Mississippi, Second Judicial District – Evidence given by Deposition. Case # 2008-979cv11*
- Carastar Custom Packaging Group, Inc. vs. Rock-Tenn Converting Company – *United States District Court, Northern District of Georgia, Atlanta Division – Evidence given by Deposition. Case # 1:10-cv-00192-WSD*

- OPS 2, LLC vs. County of Clark, EX REL. University Medical Center of Southern Nevada – *United States District Court, District of Nevada – Evidence given at Deposition and at Trial. Case # 2:08-cv-00967-RLH-LRL*
- 360 Networks (USA) Inc. et al vs. OPTI-COM Manufacturing Network, Inc. – *United States Bankruptcy Court, Southern District of New York - Evidence given by Deposition. Case # 01-13721 (ALG)*
- Cartel Restaurants, Inc., George W. Rohrig, and Nick Ellis vs. Carol Rohrig v. Rohrig- Ellis, Inc. Cartel Properties, Inc. and Rohrig Investments, LP – *Superior Court of Fulton County, Georgia – Evidence given by Affidavit. Case # 2007 CV – 140430*
- Offshore Specialty Fabricators, Inc. vs. Rocky Henderson, et al – *32nd Judicial Court, Terrebonne Parish, Louisiana - Evidence given by Affidavit and at Trial. Case # 139599*
- Black Coaches Association, an Iowa Corporation v. Rudolph Washington – *American Arbitration Association - Evidence given at Arbitration*
- Gail Stant vs. Riverside Court Condominium Association Phase II – *United States District Court, Eastern District of Louisiana - Evidence given at Trial. Case # 02-3335*
- Cox Communications vs. Tommy Bowman Roofing, LLC and Colony Insurance Co. - *Civil District Court for the Parish of Orleans, State of Louisiana – Evidence given by Deposition and at Trial. Case # 019934*
- United States of America vs. Mark K. Johnson - United States District Court, Middle District of Louisiana – *Evidence given at Trial. Case # 03-90.*