

## **Lori B. Smith, CPA, MBA**

*Legier & Company, apac  
Energy Centre, 34<sup>th</sup> Floor  
1100 Poydras Street  
New Orleans, LA 70163  
(504)599-8388*



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### **CURRICULUM VITAE**

#### **PROFESSIONAL EXPERIENCE**

1999 - Present                      **Legier & Company, apac**                      **New Orleans, LA**  
**Forensic and Investigative CPAs and Business Consultants**  
**Director**

***Litigation Consulting -***

Engaged in providing forensic accounting and consulting services including analyzing complex financial transactions; calculating and refuting financial damages, lost profits and business interruption claims; fraud, forensic, investigatory and general accounting; financial analysis of businesses; business valuations; strategic business planning; evaluating investments as to risk-reward factors; evaluating internal controls.

***Chief Financial Officer -***

Responsibilities include all aspects of financial accounting and reporting, business planning, budgeting, tax compliance, banking relations, risk management, human resources and office management.

1995 - 1999                      **Gulf South Systems, LLC**                      **Metairie, LA**

***Senior Accountant -***

Responsible for financial and operating aspects of this privately-held multimillion-dollar diversified group of companies in areas including the following:

- Corporate accounting and finance including financial reporting, budgeting and supervision of all accounting functions
- Treasury functions including cash management and banking relations

## **EDUCATION**

**University of New Orleans**  
**Master of Business Administration**  
Concentration in Finance

**University of New Orleans**  
**Bachelor of Science in Accounting**  
Minor in Management

## **PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS**

- Certified Public Accountant
- Member, American Institute of Certified Public Accountants
- Member, Society of Louisiana Certified Public Accountants

## **LITIGATION MATTERS AND FORENSIC ACCOUNTING AND LOST PROFIT CALCULATION SERVICES IN CONNECTION WITH THE FOLLOWING:**

- Wadleigh Energy Group, Inc. (Debtor), Chapter 11, United States Bankruptcy Court representing the Unsecured Creditors Committee
- Automation, Inc., et al. vs. Great Plains Software, Inc. – Deposition Testimony
- Butler Snow, LLP – Analysis of the Assets and Liabilities of a Section 170 Charitable Gift Program
- Lowe, Stein Hoffman, Allweiss & Hauver, LLC - Ad-Med, Inc. v. Bruce J. Iteld, M.D., (A Professional Medical Corporation) – Solvency Analysis — Healthcare Industry
- Chaffe McCall, LLC - Nena M Collision – Lost Profit Calculations of Dole Food Company and Divisions - Guayaquil, Ecuador Operations
- Claims for numerous businesses in connection with their business interruption insurance policy coverage including those related to Hurricanes Katrina, Rita, Michael, Laura, and Zeta which were agreed to and paid by their insurers.

- Claims for in excess of 10,000 businesses in connection with the *Deepwater Horizon* oil spill in the Gulf of Mexico on April 20, 2010. Over 800 of these calculations were for businesses throughout the Louisiana, Mississippi, Alabama and Florida Gulf Coast Region which were vetted and approved and paid by the Gulf Coast Claims Facility or Deepwater Horizon Economic Claims Center. Many of these calculations were accepted and approved by United States Federal District Judge Carl Barbier and United States Federal Magistrate Judge Sally Shushan on behalf of the court appointed neutrals who were charged with settling thousands of remaining unresolved lost profit claims resulting from the *Deepwater Horizon* oil spill in the Gulf of Mexico.
- Appointed by Attorneys General Buddy Caldwell - State of Louisiana, Jim Hood - State of Mississippi, and Pam Bondi - State of Florida in connection with the lost profits sustained by the States of Louisiana, Mississippi and Florida and numerous state and local governments and municipalities resulting from the *Deepwater Horizon* oil spill in the Gulf of Mexico on April 20, 2010. This engagement resulted in the appointment by United States Federal District Judge Carl Barbier and United States Federal Magistrate Judge Sally Shushan to represent the Court Appointed Neutrals wherein the calculations of lost profits resulted in a settlement totaling in excess of \$20 billion.
- Deutsch, Kerrigan, LLP – Aerospace Industry – Determination of Business Lost Profits
- Claims for in excess of 500 acute care hospitals throughout the United States in connection with their claims against pharmaceutical companies, manufacturers and distributors as a result of the opioid epidemic.
- Named in the bankruptcies for Purdue Pharma, LP in the United States Bankruptcy Court for the Southern District of New York and Mallinckrodt, PLC in the United States Bankruptcy Court for the District of Delaware to calculate the lost profits of thousands of acute care hospitals throughout the United States that register for Hospital Abatement Distributions as a result of the opioid epidemic. The methodologies for these calculations of lost profits were approved by the court as part of the Hospital Trust Agreement established in connection therewith.