

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

HORNE LLP Fraud, Forensic & Litigation Services

Voice 601.326.1041 • Fax 601.898.9054 • robert.alexander@horne-llp.com
1020 Highland Colony Parkway, Suite 400 • Ridgeland, Mississippi 39157

PROFILE

- ◆ Partner and Firmwide Director of the Fraud, Forensic & Litigation Services group of HORNE LLP, a regional CPA and consulting firm. The firm is ranked as one of the 10 largest firms in the Southeast and in the top 50 nationally.
- ◆ Designations in litigation support and business valuation include credentials as an *Accredited Senior Appraiser (ASA)* by the American Society of Appraisers and *Accredited in Business Valuation (ABV)* by the American Institute of Certified Public Accountants. Continuing education includes hundreds of hours of education in litigation support and business valuation.
- ◆ Qualified as a financial expert in federal and state courts and testimony has included both jury and bench trials. Trial experience includes expert testimony for both plaintiffs and defendants.
- ◆ Representative cases have arisen from assertions of breach of contract, fraud, minority shareholders disputes, lender actions, product liability, nursing home malpractice, executive compensation issues, patent infringement, business interruption, marital dissolution, insurance defense and others in over a hundred different industries.
- ◆ Projects include hundreds of engagements performed for litigated disputes; estate, gift, and income tax; merger and acquisition; divorce and others.
- ◆ Significant experience in compliance, consulting, planning, financial reporting and mergers and acquisitions, income, property and payroll taxes. Strong financial accounting background gained through both prior audit and tax experience, including public debt and equity offerings, financial accounting issues and accounting considerations of financial instruments and investments.
- ◆ Tax practice has included a broad range of industries including banking, cosmetics, consumer products manufacturing and distribution, automotive aftermarket, fabric and apparel retailing, restaurant operations, franchising, insurance, healthcare, poultry farming.
- ◆ IRS examination and procedural engagements, including Large Case examinations, complex appellate issues and settlements, private letter rulings and meetings with the national office of the Service.
- ◆ Organization, management, and supervision of professional staff in tax consulting and compliance projects for large and small corporate and individual clients.

EDUCATION & ACCREDITATIONS

Accredited Senior Appraiser (ASA)

2003 to Present

Certified Public Accountant (CPA)

MS (1994 to present) / TN (1986 to present)

Accredited in Business Valuation (ABV)

1997 to Present

Bachelor of Accountancy

University of Mississippi, 1980-1984

EXPERIENCE

Partner, HORNE LLP

Jackson, Mississippi - 1994 to Present

Tax Senior Manager, Price Waterhouse LLP

Memphis, Tennessee - 1984 to 1994

PROFESSIONAL MEMBERSHIPS AND AFFILIATIONS

Mississippi Society of Certified Public Accountants (MSCPA)

American Institute of Certified Public Accounts (AICPA)

AICPA ABV Review Course Task Force - Member

American Society of Appraisers (ASA)

MSCPA Business Valuation & Litigation Support Committee - Past Chairman and Member

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

PRESENTATIONS

- *Selling Litigation Services*, FCG Fall Conference, Denver, CO, September 2008
- *New AICPA Business Valuation Standards – When Do I Have to Comply*, Horne University, Jackson, MS, August 2008
- *Economic Damages and Litigation Consulting in Criminal Cases*, FBI Academy, Quantico, VA, September 2007
- *Utilization of Expert Witnesses in Litigation*, Mississippi College School of Law, Jackson, MS, November 2006
- *FAS 141 & 142 and Goodwill Impairment*, MSCPA Valuation Conference, Ridgeland, MS, November 2005
- *Intellectual Property – Law and Valuation*, Panel Discussion, Mississippi Technology Alliance, Jackson, MS, November 2005
- *Case Law Update For Estate & Gift Valuation*, MSCPA/NACVA Valuation Conference, Jackson, MS, November 2004
- *Business Valuation Issues in Mississippi - Update*, Mississippi Judicial College Winter Conference, Jackson, MS, January 2004
- *Hot Issues for FLPs and Other Entities*, Louisiana Bar Association, Estate Planning Conference, New Orleans, LA, November 2003
- *Business Valuation Issues Facing Small Businesses*, Mississippi Bankers Association, Fall Financial Conference, Jackson, MS, October 2003
- *Business Valuation Issues in Mississippi*, Mississippi Judicial College Fall Conference, Jackson, MS, October, 2003
- *Valuation of Intangible Assets*, Mississippi Bar Annual Convention, Sandestin, FL, July 2003
- *FLPs and the Current Status of IRS Attacks*, Jackson Tax Forum, Jackson, MS, March 2002
- *Use of Family Limited Partnerships in Estate Tax Planning, and IRS Attacks on these Entities*, Lorman Education and Member of Faculty, Jackson MS, November 2001
- *What Accounting Firms are Looking For in Accounting Graduates*, Accounting Education Symposium, November 2001
- *Overview of Horne's Litigation Services Division*, University of Mississippi Accounting Class, October 2001
- *Business Valuation: A General Overview of the Process*, Mississippi Society of Public Accountants, Jackson, MS, May 2000
- *Use of Business Valuations in the Small Business Administration Loan Process*, U.S. Small Business Administration, Jackson, MS, June 1999
- *Applications of Current Business Valuation Developments*, Mississippi Society of CPAs Accounting and Auditing Conference, Jackson, MS, May 1999
- *Current Developments in Business Valuations*, Mississippi Bar Association, Jackson, MS, April 1999
- *Specialized Practice Areas in CPA Firms*, Millsaps College Beta Alpha Psi Program, Jackson, MS, March 1999
- *Business Valuation: Applications and Issues*, University of Mississippi Accountancy Weekend, January 1999
- *The When, Why and Who of Business Valuations*, Jackson Tax Forum, January 1999
- *Case Study in Tax Research*, University of Mississippi Graduate Accounting Class, Oxford, MS, November 1998

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

PRESENTATIONS (cont'd)

- The Virtual Estate Planning Team: A Panel Discussion, Millsaps College Charitable Giving Seminar, October 1998
- Frequently Asked Questions about Business Valuations, Mississippi Bankers Association, October 1998
- *Basic Business Valuations*, The CPA Club, Meridian MS, September 1998
- *Business Valuation Overview*, Estate Planning Council of Mississippi, Jackson, MS, May 1998
- *Understanding the New IRA Rules*, Senatobia Bank Open Seminar, Senatobia, MS, March 1998
- *Case Study in Tax Research*, University of Mississippi Graduate Accounting Class, Oxford, MS, November 1997
- *Estate Planning for Individuals*, Edward Jones/Horne CPA Group Seminar, Greenville, MS, May 1997
- *An Accountant's Perspective of Wills and Probate*, University of Mississippi Continuing Legal Education Seminar, Jackson, MS, May 1997
- *Role of Business Valuations in Divorce, A Panel Discussion*, Equitable Distribution in Divorce Settlements in Mississippi Conference, Jackson, MS, February 1997
- *Estate Valuation Issues in Estate Planning*, University of Southern Mississippi Conference on Estate Planning for Professionals, Hattiesburg, MS, October 1996

Other speaking engagements have covered topics including taxes, business valuations, business consulting, financial institutions, and others. Audiences have included professional groups and seminars, university classes, civic clubs and firm-wide continuing education courses.

ARTICLES

- *Litigation Support: CPAs Providing Value to Litigators in State*, Mississippi Business Journal, January 7, 2008
- *Loss of Business Income May Be Covered By Insurance*, Mississippi Business Journal, November 21, 2005
- *The New IRS Attack on FLPs and LLCs*, 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 Admissibility of Expert Testimony Post-Daubert v. Merrell Dow Pharmaceuticals*, Jackson Young Lawyers, March 2000
- *The Myth of Buy/Sell Agreements*, Jackson Young Lawyers, December 1998

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

TESTIMONY AND DEPOSITION HISTORY

- 2009 Furnco, LLC, d/b/a Four Seasons Furniture v. Laneventure, Inc., Lane Furniture Industries, Inc., and Furniture Brands International, Inc., In the United States District Court, Western District of Tennessee, Western Division, Cause No. 2:07-cv-2333-MA - **Deposition**
Economic damages dispute related to the cancellation of a contract
- 2009 James Russell Gaines, Administrator of the Estate of Mary LeGrande Sullivan Gaines v. B.L. Sullivan, M.D., General Partner of Radiology Clinic, In the Chancery Court of Lowndes County, Mississippi, Cause No. 2001-0129-CV - **Deposition**
Dispute involving the amount of settlement funds from a partnership payable to a partner's estate
- 2008 Bhavna Kumar v. Arvind Kumar, Individually and as Manager of Mit-Sar L.L.C; Mit-Sar L.L.C., A Mississippi LLC, In the United States District Court, Northern District of Mississippi, Eastern Division, Civil Action No. 1:07CV263-SAA - **Deposition and Testimony**
Shareholder dispute involving disbursement, loans, management issues, and misuse of corporate assets
- 2008 Gary C. Bailey v. JBHM Education Group, LLC, American Arbitration Association, NO. 69 180 Y 00121 08 - **Testimony**
Dispute over terms of buy-out under buy/sell agreement
- 2008 George M. Bozier v. Richard J. Schilling, Jr. and SW Gaming, LLC, In the Chancery Court of Washington County, Mississippi Civil Action No. 051307 - **Testimony**
Shareholder litigation related to casino ownership interest
- 2008 American Cold Storage – North America v. P.F. Distribution, LLC and Pinnacle Foods Group, Inc., In the Circuit Court of Madison County, Tennessee, Civil Action No. CO5-241, DIV. I - **Deposition**
Breach of contract related to cold storage warehouse
- 2008 Dawson Farms, LLC v. BASF Corporation and Helena Chemical Company, In the United States District Court, Western District of Louisiana, Civil Action No. CV06-0737-M - **Deposition**
Alleged property damage from herbicides
- 2007 Cheryl Sundbeck v. Milton O. Sundbeck, Jr., In the Chancery Court of Clay County Mississippi, Mississippi Cause No. 2005-0236 - **Deposition**
Shareholder dispute involving business value and compensation issues
- 2007 Cliplight Manufacturing Company v. Highside Chemicals, Inc., In the United States District Court for Mississippi, Southern Division. Civil Action No. 1:02cv84cv - **Deposition (2006) and Testimony**
Lost profits involving breach of contract and warranty and product liability
- 2007 Daniel Gates d/b/a Furniture World v. State Auto Insurance Companies. In the Chancery Court for Madison County, Tennessee. Civil Action No. 62244 - **Deposition**
Lost profits involving capital funding and insured business interruption
- 2007 Patricia Fleishhacker v. Walter Fleishhacker. Chancery Court of Lee County, Mississippi Cause NO: 04-395(41) L - **Testimony**
Equitable distribution involving the value of a company
- 2007 Naomi Dianne Watson Chin v. Frank Tuin Wong Chin. In the Chancery Court of Madison County Tennessee. R.D. No. 62763 - **Deposition and Testimony**
Cost of living determination for a family of ten

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

TESTIMONY AND DEPOSITION HISTORY (cont'd)

- 2006 Taylor Machine Works, Inc., and Sudden Service, Inc. v. Pioneer Distribution, Inc., et al. In the United States District Court for the Northern District of Mississippi, Eastern Division. Civil Action No. 1:04cv142-D-D - **Deposition**
Breach of dealer contract involving false warranty claims and lost profits from parts and machine sales (Lanham Act)
- 2006 Rob Runnel v. Through the Green, Inc., John Doerr, and Thomas Doerr. In the Chancery Court for Williamson County, Tennessee, Civil No. 31154 - **Testimony**
Breach of oral contract involving employment and business ownership issues
- 2004 Hilliard Berry Sr., by and Through Blanche Berry Adams, His Attorney-in-Fact, for the Use and Benefit of Hilliard Berry, Sr. vs. International Healthcare Properties 61 LP; International Healthcare Associates, Inc., Toyo Jitsugyo, Co., LTC, Vanguard Healthcare Ancillary Services, LLC, Vanguard Healthcare Holdings, LLC, J. Larry Williams, Starann H. McDonald, John Does 1 Through 10 and Unidentified Entities 1 through 10 (As to Shady Lawn Nursing Home). In the Circuit Court of Warren County, Mississippi, Cause No. CI-020189 - **Deposition**
Determination of defendant net worth involving defense of punitive damages
- 2004 Buddy Jenkins Realty, Inc., et al v. Correction Systems of Mississippi, Inc., et al. In the Chancery Court of Rankin County, Mississippi Cause No. 39,206 - **Testimony**
Breach of contract involving the construction of a state prison
- 2004 West Implement Co., Inc. v. Deere & Company and Deere Credit. In the United States District Court for the Northern District of Mississippi Delta Division. No. 2:3CV117-EMB - **Deposition**
Breach of dealer franchise contract involving lost profits, and economic components of contracts
- 2004 The Magna Carta Group, LLC v. Messer Griesheim Industries, Inc. d/b/a MG Industries. In the United States District Court for the Southern District of Mississippi, Jackson Division - **Deposition**
Breach of contract involving lost profits and other economic damages from failure to deliver refined carbon dioxide