

Corporate Restructuring

Litigation Support

Business Valuation

**Case Management
Services**

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Lynne D. Bouvea, CPA/ABV, ASA, CFE, CFF
Director

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CERTIFICATIONS

Certified Public Accountant (CPA), State of Arizona

Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants

Accredited Senior Appraiser-Business Valuation (ASA), American Society of Appraisers

Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners

Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)

American Society of Appraisers (ASA)

Arizona Society of Certified Public Accountants (ASCPA)

Association of Certified Fraud Examiners (ACFE)

The Institute of Business Appraisers (IBA)

EDUCATION

B.S., Accounting, Arizona State University

BACKGROUND

Lynne Bouvea is a Director in Sierra Consulting Group's business valuation and litigation support practice. Her professional experience includes over 20 years in public accounting performing auditing, accounting, management consulting, litigation support, bankruptcy, and real estate and business valuation services. Ms. Bouvea has specialized in business valuation and litigation support since 1993, and has provided services for a variety of clients for purposes including economic damage calculation, estate planning and gift taxation and marital dissolution, among others. She has assisted attorneys in preparation for and during deposition and trial, and has provided expert witness testimony in a number of cases.

Ms. Bouvea spent over five years conducting financial statement audits and performing litigation and management consulting services while employed with the Phoenix offices of international accounting firms Pannell Kerr Forster (now PKF International) and Coopers & Lybrand (now PricewaterhouseCoopers), and has spent fifteen years providing business valuation and litigation support services with Toback CPAs (now RSM McGladrey) and Sierra Consulting Group.

Examples of the types of engagements in which Ms. Bouvea has been involved over the last fifteen years include:

- Financial analysis and expert witness services related to economic damages in commercial litigation, wrongful termination, wrongful death and personal injury cases.

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- Business valuation and expert witness services for partner disputes, breach of contract, insurance claims and marital dissolution cases.
- Business valuation services for family limited partnerships, limited liability companies and corporations for estate and gift tax reporting, purchase and sale transactions and general business planning.
- Financial analysis and advisor in bankruptcy cases including liquidation analysis, plan feasibility analysis, cash flow projections, assistance in preparation of statements and schedules, monthly operating reports, plan of reorganization and other filings.

Cases in which Ms. Bouvea has recently testified are listed below:

DATE	CASE	TESTIMONY
July 2000	<i>In Re The Marriage of Lively</i>	Trial
November 2000	<i>Steer v. Eggleston, et al.</i>	Arbitration
July 2001	<i>Steer v. Eggleston, et al.</i>	Trial
January 2001	<i>Accessible MRI v. Nelson, et al.</i>	Deposition
October 2001	<i>Accessible MRI v. Nelson, et al.</i>	Trial
May 2002	<i>In Re The Marriage of Tkach</i>	Mediation
August 2002	<i>Crain v. Banner Health, et al.</i>	Deposition
March 2004	<i>Hamblin v. State of Arizona, et al.</i>	Deposition
February 2005	<i>Pena v. Central Machinery, et al.</i>	Deposition
April 2005	<i>Buetzow v. Montgomery</i>	Hearing
May 2005	<i>In Re The Marriage of Taraba</i>	Trial
January 2007	<i>Flowtech v. Precision Electric, et al.</i>	Deposition
April 2007	<i>Flowtech v. Precision Electric, et al.</i>	Trial
April 2008	<i>McKesson Medical v. Caccavale, et al.</i>	Deposition
April 2008	<i>Bodinet v. Sunbelts Trucking, et al.</i>	Deposition
June 2008	<i>Stratmann, et al. v. Taylor, et al.</i>	Deposition
June 2008	<i>Vons Companies v. Del Webb</i>	Deposition
November 2008	<i>Lucerne Development v. Offices at Desert Fairways, et al.</i>	Deposition

EMPLOYMENT HISTORY

Sierra Consulting Group (Formerly Tim Gay & Associates) – 2005 to present
Freeman & Pankow, Ltd. Business Appraisers – 1997
Tim Gay & Associates, PC (Formerly part of Toback CPAs) – 1995 to 2005
Toback CPAs, PC – 1993 to 1995
Jostens Learning Corporation – 1992 to 1993
Coopers & Lybrand LLP – 1991 to 1992
Pannell Kerr Forster – 1986 to 1991

PUBLICATIONS

“Eye On Things: CPAs as Expert Witnesses,” *Arizona Journal*, May 2000; Brendan J. Kennedy and Lynne D. Bouvea