

KEITH MAUTNER, CPA/CFF, CFE, CMA
Forensic Accountant and Accounting Expert

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Notable Achievements

- Helped counsel recover and return to shareholders ~\$2.2 billion in recoveries to reimburse losses from alleged securities fraud. The average recovery in these 40 cases, from 56 settling defendants, was more than \$50 million. Also:
 - Recoveries of \$100 million to \$925 million were achieved in four cases. Three of these were among the ten largest settlements ever by public companies.
 - Public companies auditors made settlement contributions in twelve cases. Four of these were among the ten largest settlements ever publicly disclosed by auditors.
 - Identified and calculated amount of contingent fees improperly reported as revenue by Gemstar–TV Guide, relying solely on public documents. As a result, client / plaintiff was initially the **only** claimant to allege and quantify revenue recognition errors. Later, Gemstar–TV Guide restated the revenue for the reasons alleged. The SEC used the restatement and the restated amounts as admissions to obtain criminal convictions.
 - Investigated a case that had been dismissed; then developed and drafted several new, more detailed and much larger accounting allegations. The new claims were upheld and became the focal point of the litigation. The auditor was later alleged to be a participant in the fraud. The case settled for \$80 million. (One of several examples.)
 - Passed all four parts of the national CPA Exam on first attempt, *before* college graduation. At the time, the *post*-graduate rate for passing all four parts of the CPA Exam on the first attempt was about 3%.
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Professional Experience

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| <u>Founding Principal</u> | FAILSAFE CPA: Forensic accounting firm, providing expert testimony and confidential litigation and trial consulting. (2008-) |
| <u>Forensic Accountant</u> (1997-2008, continuous) | Coughlin Stoia Geller Rudman & Robbins Lerach Coughlin Stoia Geller Rudman & Robbins Milberg Weiss Bershad Hynes & Lerach) |
| <u>SEC Reporting Analyst</u> | Alaris Medical Systems (1997) |
| <u>Chief Financial Officer</u> | Bill Silva Presents; Bill Silva Management (1996-1997) |
| <u>Corporate Controller</u> | Grant General Contractors (1994-1996) |
| <u>CPA Exam Instructor</u> | Becker CPA Review Course (1993-1995) |
| <u>Senior Auditor</u> | Deloitte & Touche LLP (1992–1994) |