

**KEITH MAUTNER, CPA/CFF, CFE, CMA**  
**Forensic Accountant**

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***Professional Experience***

<u>Founder and Principal</u>	FAILSAFE CPA: Forensic accounting firm, providing confidential litigation and trial consulting, expert testimony, valuation, investigation, audit support and ADR services. (2008- )
<u>Forensic Accountant</u> (continuous employment)	Coughlin Stoia Geller Rudman & Robbins (2007-2008) Lerach Coughlin Stoia Geller Rudman & Robbins (2004-2007) Milberg Weiss Bershad Hynes & Lerach (1997-2004)
<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)

B.S. Business Administration, Accounting Emphasis: San Diego State University (*December 1991*).  
2 years of coursework in Communications and Economics: University of California at San Diego.

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***Notable Achievements***

- Investigated a dismissed case, and then developed and drafted several new, larger and more detailed and accurate accounting allegations. These new claims were sustained and became the focal point of the litigation, which eventually settled for \$80 million. (One of several examples.)
- Used public documents to identify and calculate amount of contingent license fees that had been improperly reported as revenue by Gemstar–TV Guide. As a result, client / employer was the first firm to allege and quantify any 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.
- Helped counsel return \$2+ billion to shareholders to reimburse losses from alleged securities fraud. The average recovery in these 40 cases was more than \$50 million (excludes Enron). Also:
  - 4 cases achieved recoveries of \$100 million to \$925 million (3 of which were among the 10 largest settlements by public companies).
  - 12 cases received settlement contributions from auditors of public companies (4 of which were among the 10 largest publicly-disclosed auditor settlements).