

Curriculum Vitae of *Mike Morgan, Partner, CPA, CFF, CFE*

General Background

Mr. Morgan has been involved in forensic accounting since 1980. Mr. Morgan has conducted audits and testified as an expert witness in proceedings involving insurance claims, product liability and third party lawsuits.

Education

Bachelor of Business Administration, Cum Laude - 1975
University of Georgia - Athens, Georgia

Professional Status

- < Certified Fraud Examiner (CFE) & Certified Financial Forensics (CFF)
- < Member, Florida Institute of Certified Public Accountants
- < Member, American Institute of Certified Public Accountants
- < Certified Public Accountant, States of Georgia and Florida

Professional History

Morgan Johnson Carpenter & Co. -- 2002 – present (Managing Partner)
RGL Gallagher -- 1997 – 2002 (Managing Partner)
Campos & Stratis -- 1980 – 1996 (Managing Partner)
Mr. Morgan joined Campos & Stratis in 1980 and opened the Orlando office in 1988.

Experienced in most forms of commercial loss and value work, including:

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| < Arson Investigation | < Builder's Risk | < Business Interruption |
| < Construction Surety | < Fidelity Losses | < Lost Earnings |
| < Personal Injury | < Product Liability | < Out-of-sight Stock Losses |
| < Reconstruction Audits | < Third Party Losses | < Wrongful Death |

Industry Experience

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|--------------------------|------------------------|-------------------------|
| < Agriculture Processing | < Automotive Parts | < Automobile Dealership |
| < Broadcasting | < Building Supplies | < Cement Mills |
| < Chemicals | < Clothing | < Computers |
| < Construction Trades | < Department Stores | < Electronics |
| < Furniture | < Hospitals/Healthcare | < Hotels |
| < Import/Export | < Jewelry | < Mail Order |
| < Manufacturing | < Metal Fabrication | < Microchip Fabrication |
| < Plastics | < Printing & Graphics | < Public Utilities |
| < Pulp/Paper Mills | < Restaurants | < Retailing |
| < Physicians & Dentists | < Supermarkets | < Textiles and Garments |

Expert Witness Experience

Mr. Morgan has testified as an expert witness numerous times in both state and federal courts in the following states: Florida, Georgia and Tennessee.

Seminars

Mr. Morgan has led seminars and presentations related to forensic accounting and measurement of damages to members of the insurance industry and the legal profession.