

Curriculum Vitae

Gary R. Couillard CPA

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- Forensic Accountant
 - *“A Certified Public Accountant who performs an orderly analysis, investigation, inquiry, test, inspection, or examination to obtain the truth and from which to make an expert opinion.” The American Board of Forensic Accounting*

- Over the past 42 years, I have provided courts, regulators, shareholders and businesses with an independent expert opinion of value and damages in a wide variety of financial, accounting and economic litigation issues on behalf of both plaintiffs and defendants.

- Provided Services and Independent Expert Opinion in:
 - Forensic Accounting
 - Fraud Investigations
 - Insurance Claims – Business Interruptions
 - Lost Personal Earnings and Benefits
 - Life Expectancy and Work Life
 - Lost Household Services
 - Personal Injury
 - Wrongful Death
 - Wrongful Termination
 - Age and Sex Discrimination
 - Lost Commercial Profits
 - Intellectual Property Infringement
 - Reasonable Royalty
 - Business and Professional Practice Valuation
 - Utility Rate and Regulatory Analysis
 - Reasonable Compensation Tax Issues
 - Divorce Asset Analysis
 - Arbitration / Mediation / Structured Settlement Evaluation

PROFESSIONAL EXPERIENCE:

- Providing independent accounting and consulting services – Couillard & Associates - since October 1, 1986.
- Forensic accounting expertise in lost personal earnings, business valuations, lost business profits, intellectual property infringement, feasibility studies, divorce asset analysis and utility rate economics.
- Grant Thornton (1979 - 1986) - Manager specializing in business consulting, utility regulatory issues, business valuations, and litigation support.
- Authored in-depth valuations and analysis on galvanizing plants, day care facilities, aerospace research and manufacturing business, propane company, motel, condominium projects, utilities, insurance agency, fiber optics, metal recycling, construction, real estate agency, convenience store, gasoline retailer, gaming casinos, hospice care, mobile home park, motel, campground, professional practices, restaurants, construction material manufacture, electrical contractor and other businesses.
- Management advisory experience evaluating business profitability, market expansion opportunities, COPAS oil and gas joint interest accounting, and cost reduction analysis.
- Provided expert testimony in Idaho, Wyoming, Wisconsin, Nevada, and Utah.
- Taught a graduate level public utility economics course at the University of Wisconsin with Robert Malko Ph.D. (1977).
- Served on the NARUC/EEEI/EPRI National Rate Design Study Task Force for investigating alternative costing approaches for pricing utility service (1976 - 1978).
- Co-developed and presented a seminar course entitled " Cost-Based Pricing of Electricity: A Process in Flux" for ATT and Wisconsin Telephone Economic Seminar.
- Major integrated gas utility (1978 - 1979) - Supervisor of Cost of Service and State Regulation. Prepared and presented cost of service, rate design and purchased gas adjustment cases before the Utah and Wyoming Public Service Commissions.
- Public Service of Wisconsin Rate Department (1974 - 1978) - Supervisor Cost of Service. Prepared cost of service studies and rate design for electric, gas, water and telephone rate cases. Prepared and presented testimony on cost of service, rate design, and rate of return, environmental impact, time-of-day electric rates, fuel adjustment clauses, nuclear fuel costs, and power plant siting.
- Public Service of Wisconsin Finance Department (1971-1974) - Prepared rate of return and revenue deficiency calculations for major electric and gas utility rate cases.
- 2015/2016 Personal Representative and Trustee \$19 Million estate

EDUCATION:

- Bachelor of Business Administration - Accounting and Finance, University of Wisconsin - 1972
- Advanced studies in accounting and economics, University of Wisconsin (1972 - 1975)

PROFESSIONAL LICENSES AND MEMBERSHIPS:

- CPA – Licensed Utah #144269-2601 Expiration 9/30/2016
- CPA – Licensed North Carolina #38811 Expiration 6/30/2017
- CPA Reciprocity in all other States
- Former Member - Utah Association of Certified Public Accountants Consulting Services Committee
- Former Member – American Institute of Certified Accountants
- Registered Real Estate Appraiser 1992 - 1999
- Member - Forensic Economist Association
- Past Vice President and Treasurer - Big Brothers / Big Sisters
- Board of Directors – VP BFKS, Big Brothers / Big Sisters 1984-2003
- BBBS Governance Committee, Board Member Friends of Big Brothers 2003-2012
- Past Board of Directors - Another Language Dance Company
- Fund Raising Committee - Utah Symphony
- Publisher Catalyst Magazine 1998
- Board of Directors – Catalyst Magazine 2004 –
- Sharing House, Transylvania County, North Carolina, Strategic Planning and Program Evaluation Committee 2015 -