

Guy B. Eberhardt, Jr. CPA
Curriculum Vitae

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Personal

Born: Macon, Georgia, October 31, 1964
Married to Kimberly (Kim) Stewart DeBoer
Father of three boys
Residence Address: 100 Summerfield Drive, Macon, Georgia 31210
Office Address: Eberhardt Consulting Group, LLC,
1515 The Fickling Building, 577 Mulberry Street, Macon, Georgia 31201
Profession: Certified Public Accountant

Education

A.B. University of Georgia, 1988 in Economics
B.B.A. Georgia College and State University, 1994 in Accounting
Certified Public Accountant certificate 1996

Professional Career

Associate with regional CPA firm, Audit Department 1991-1992
Associate with Macon, GA firm, Tax Department 1993-1996
Private Business Management 1996-1998
Eberhardt Consulting Group, LLC, Forensic Accounting 1998-Present

Practice Areas

We provide non-traditional, forensic, accounting services only
We provide fraud investigations, and trace cash and other assets
We provide accounting and financial expertise to disputes about money to accurately measure value in a disagreement
We provide valuations for economic losses and all classes of assets
We provide courtroom, arbitration, and mediation testimony when necessary

References

Andrew J. Ekonomou, esq., 450 The Hurt Building, 50 Hurt Plaza, Atlanta, Georgia 30303
John Flanders Kennedy, esq., 1515 The Fickling Building, 577 Mulberry Street, Macon, Georgia 31201
Kenneth B. Hodges, III, District Attorney Dougherty Judicial Circuit, 225 Pine Street, Albany, GA 31701
The Honorable Tilman E. Self, III, Judge, Superior Court of Bibb County, Bibb County Courthouse, 601 Mulberry Street, Macon, GA 31201
Stephen D. Kelley, District Attorney Brunswick Judicial Circuit, 210 East 4th Street, Woodbine, GA 31569

Sample of Related Cases

Robert M. Krasnoff, as Minority Shareholder of SGE Mortgage Funding Corporation v. SGE Mortgage Funding Corporation, a Georgia Corporation, and John Steven Cason, Jr., individually and as former CEO of SGE Mortgage Funding Corporation and CASKO Mortgage Company a/k/a CASKO Investment Company, Superior Court of Tift County, Civil Action No. 98CV796; Converting to Chapter 11, DIP;
SGE Mortgage Funding Corporation, debtor - U.S. Bankruptcy Court - Middle District of Georgia - Valdosta Division, Case No. 99-71191-JTL; \$42 million mortgage fraud operation/ponzi scheme; management and recovery of assets including real estate portfolio and mortgage loans, system operation of loan files and subsequent liquidation; investigate all transactions and report to Court.

State of Georgia *ex rel.* CATHY COX, Secretary of State and Commissioner of Securities of the State of Georgia v. Southeastern Integrity, Inc., a Georgia Corporation, Randy L. Wood, Lori E. Wood, and Timothy A. Eubanks, Superior Court of Dougherty County, Civil Action No. 99CV2498-1; Securities fraud scheme related to insurance company; reconstruct insurance policies issued matrix and stock certificates issued matrix to assist in acquiring coverage for policy holders; management of operations to liquidation.

State of Georgia, *ex rel.* TAMARA COLSTON, District Attorney for the Rome Judicial Circuit v. David L. Pimper, Amy F. Pimper, D.L. Pimper Group, Inc. and Wall Street Creations, LTD., Superior Court of Floyd County, Civil Action No. 01-CV-21058-3; Securities fraud scheme to issue certificates for privately held investment fund; forensic investigation of all books and accounts; management of operations to re-assignment of brokerage accounts.

State of Georgia, Office of the Secretary of State, Division of Securities and Business Regulation, In the Matter of: ECI Cemetery Services of Georgia, Inc., Service Corporation International, and SCI Georgia Funeral Services, Inc. Administrative Enforcement Case No. 52-99-001954; Review the Perpetual Care Trusts and the Pre-need Merchandise Escrow Accounts of twenty-eight (28) cemeteries to determine compliance with the State of Georgia cemetery statutes, rules, and regulations.

State of Georgia, Office of the Secretary of State, Division of Securities and Business Regulation, In the Matter of: The Alderwoods Group, Inc. (f/k/a The Loewen Group, Inc.) Administrative Enforcement Case No. 52-99-001683; Review the Perpetual Care Trusts and the Pre-need Merchandise Escrow Accounts of twenty-six (26) cemeteries to determine compliance with the State of Georgia cemetery statutes, rules, and regulations.

State of Georgia, *ex rel.* STEPHEN D. KELLEY, District Attorney for the Brunswick Judicial Circuit v. Chong Hui Buro, et al., Myong Lee Cherry, Sara Sook Gariepy, In Ok Cobb, Yong Suk Dana, Superior Court of Camden County, Civil Action No. 01-CV-0868JT3; Investigate financial transactions of a ring of oriental massage parlors in a State Racketeering Action.

State of Georgia *ex rel.* FRED BRIGHT, District Attorney for the Ocmulgee Judicial Circuit, and JOHN OXENDINE, Georgia Insurance Commissioner v. Godfrey Waterhouse, Robert J. Waterhouse, Phoenix Brokers, Contractors Bonding LTD, and Mark Solofa Insurance Co., Superior Court of Lamar County, Civil Action No. 05B-111-W; Forensic investigation of fraudulent insurance policies issued for livery service including taxicabs and limousines; determine the recovery necessary for paying all filed claims and schedule all policies issued for a five (5) year period.

State of Georgia *ex rel.* CATHY COX, Secretary of State of the State of Georgia v. Mike W. Graham & Associates, LLC, et al. (including 11 cemetery LLCs), Superior Court of Fulton County, Civil Action No. 2003-CV-69571; Management of eleven (11) cemeteries due to the fraud perpetrated by the owners, and determine the extent of the fraud committed with respect to accounts payable, and the Perpetual Care Trusts and the Pre-need Merchandise Escrow Accounts due to be funded according to state cemetery statute.

Joint Development Authority of Jeff Davis County, Hazlehurst, and Denton, Georgia v. Bruce R. Davis, Armitec, Inc., and Reliance Manufacturing, Inc., Superior Court of Jeff Davis County, Civil Action No. STCV05-01124GI; Investigate the use of funds in a \$2.2 million bond issue; review and evaluate all transactions related to bond issue to determine if funds were used in accordance with bond transcript.

State of Georgia *ex rel.* KENNETH B. HODGES, III, District Attorney for the Dougherty Judicial Circuit v. George C. Lawrence, Jr., M.D., Thomas E. McSwain, R. Ph., and TLC Drugs, LLC, a Georgia LLC, d/b/a Davis Drugs, Superior Court of Dougherty County, Civil Action No. 06CV2483-1; Seize assets including bank accounts and manage operations of Independent Pharmacy; forensic investigation of all business and personal transactions to determine the extent of fraud, and sale of business.

In Re: AAIA, Inc., Superior Court of Muscogee County, Civil Action No. EXPARTE 07-893; Appointed Receiver of AAIA, Inc., d/b/a/ Auto Action Insurance Agency, to receive all assets, discover claims against and for AAIA, move to stay claims against and move to pursue claims against to marshal assets potentially the property of AAIA; forensic investigation of prior fraudulent acts of former president and owner; report to court.

Samuel D. Cash v. William E. Cash, Superior Court of Muscogee County, Civil Action No. SU06CV - 193; Seize assets of Billy Cash Auto Sales in Receivership action, including bank accounts, automobile inventory, accounts receivable, real estate and property. Determine if the filed financial statements and tax returns represent fairly the ongoing business and conditions of company.

State of Georgia *ex rel.* STEPHEN D. KELLEY, District Attorney for the Brunswick Judicial Circuit v. Fairly Cisco, et al, Superior Court of Camden County, Civil Action No. 08V0302; Seize assets including bank accounts and manage operations Cisco Travel Plaza I, II, and Cisco Citrus; forensic investigation of all business and personal transactions to determine the extent of fraud, and sale of business.