



CIRRICULUM VITAE

CHARLES L. MCGIMSEY, CPA, CFE, CFF

Principal

678-510-2739

cmcgimsey@windhambrannon.com

General:

Mr. McGimsey leads the litigation services team for Windham Brannon, P.C., a certified public accounting and consulting firm. His extensive accounting experience includes damage measurement, litigation support services, income taxation, fraud and forensic investigations, business planning, business valuations, and engagements under Sarbanes Oxley. From 1996 through 2010, Mr. McGimsey served as Windham Brannon's Managing Partner. Prior to joining our firm, he was a tax partner at Jones and McGimsey, CPAs in Atlanta.

Professional Experience:

- Consulting and/or testifying in numerous lawsuits:
 - Financial projections for securities offerings
 - Business valuations
 - Return on investment for large securities companies
 - Securities suits involving churning and suitability of investments for investors
 - Corporate directors' liability for distributions under the Georgia Corporate Code
 - Adequacy of capital for companies in bankruptcy
 - Professional malpractice involving law firms and national and local CPA firms
 - Damages due to loss of production
 - Financial statement and related accounting analysis
 - Solvency analysis
 - Materiality analysis
 - Analysis of investment and business operations of investee
 - Neutral consultant in dispute with lenders
 - Neutral consultant in dispute in a corporate acquisition
 - Valuation analysis of oil and gas venture
- Audits of law firms for the U.S. Inspector General (FDIC)
- Supervised complex and sensitive engagements with the U.S. Treasury Department (Washington, D.C.) and FDIC's Office of Inspector General (Washington, D.C.)
- Merger and acquisition engagements for the Resolution Trust Corporation and Federal Deposit Insurance Corporation as well as private companies

- Forecasts and tax compliance for public real estate securities offerings; accounting and taxation for bankrupt entities; litigation support for securities fraud cases; business valuations; accounting and tax services for savings and loan

Certifications:

- Certified Public Accountant (Georgia)
- Certified Fraud Examiner (ACFE)
- Certified in Financial Forensics (AICPA)

Education:

East Carolina University, Greenville, North Carolina

- Bachelor of Science, Business Administration, 1980

Professional Associations:

- Past Chairman of AGN North America (association of approximately 50 CPA firms)
- Past President and Director of the Lenox Chapter of the Georgia Society of CPAs
- American Institute of Certified Public Accountants
- Georgia Society of Certified Public Accountants
- Association of Certified Fraud Examiners
- North Atlanta Tax Council
- AICPA Passive Activity Task Force (IRC Section 469)
- Georgia Society of CPAs - Fraud and Forensic Services Advisory Council