

**KEITH MAUTNER, CPA/CFF, CFE, CMA**  
**Forensic Accountant and Accounting Expert**

*Specialist in Securities Fraud & Financial Statement Fraud Allegations*

*Generally Accepted Accounting Principles (GAAP),*

*Generally Accepted Auditing Standards (GAAS),*

*Regulations and Reporting Requirements of the Securities and Exchange Commission (SEC)*

(619) 276-4400

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***Notable Achievements***

- Helped counsel recover and return to shareholders **\$2.4 billion in losses** from alleged securities fraud and corporate waste, an average recovery of ~\$55 million per case. This includes settlement contributions from 64 parties in 43 unique cases. Additionally:
    - Five cases recovered \$100 million or more – **as much as \$925 million** – including **three of the ten largest settlements ever** by public companies.
    - Fourteen cases involved settlement contributions from audit firms, including **four of the ten largest settlements ever** disclosed by auditors.
  - Identified and calculated amount of contingent fees improperly reported as revenue by Gemstar–TV Guide, relying solely on public documents. As a result, plaintiff/client was initially the **only** claimant to allege **and quantify** the 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 in obtaining civil convictions.
  - Investigated, developed and drafted new, more detailed and much larger accounting allegations in **more than 10 previously dismissed accounting cases**, which were upheld and became the focal point of the litigation. Often, an auditor was also newly alleged to have been a participant in the fraud. One such case settled for \$80 million.
  - Significant involvement in **first** post-PSLRA case (*in re Chantal Pharmaceuticals Corp Securities Litigation*), **first** case upholding alleged violations of The Sarbanes-Oxley Act of 2002 (*in re Lattice Semiconductor Corp SL*), and **first** case with significant settlement contributions from individuals (*in re: UnitedHealth Group Inc. SL*).
  - Passed all four parts of the national CPA Exam with high scores on first attempt – **before** college graduation. At the time, the rate for **degreed** candidates passing all four parts of the CPA Exam on the first attempt was just 3%.
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***Professional Experience***

<u>Founding Principal</u> 2008-date	FAILSAFE CPA: Forensic accounting firm, providing expert testimony and confidential litigation and trial consulting.
<u>Forensic Accountant</u> 1997-2008 (continuous)	Coughlin Stoia Geller Rudman & Robbins Lerach Coughlin Stoia Geller Rudman & Robbins Milberg Weiss Bershad Hynes & Lerach
<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)

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