

Keegan, Linscott & Kenon, PC

Certified Public Accountants | Certified Fraud Examiners | Certified Insolvency and Restructuring Advisors

### CHRISTOPHER G. LINSCOTT 33 N. STONE AVENUE, SUITE 1100 TUCSON, ARIZONA 85701 (520) 884-0176

EDUCATION:B.A. Psychology, Amherst College, 1980M.S. Accounting, New York University GBA, 1982Certified Public Accountant (CPA) 1984Certified Fraud Examiner (CFE) 1992Certified Insolvency and Restructuring Advisor (CIRA) 1997

### BACKGROUND: 1994 – Present DIRECTOR Keegan, Linscott & Kenon, P.C. DIRECTOR The KLK Consulting Group, Inc.

Owner of CPA firm. Head of litigation support, bankruptcy and forensic accounting practice for the firm. Other duties include managing corporate financial audits and tax clients.

#### 1990-1993

### DIRECTOR, LITIGATION SUPPORT SERVICES Coopers & Lybrand – Tucson, AZ

Responsible for work associated with accounting support for attorneys involved in litigation, fraud, receivership cases and bankruptcy work in Southern Arizona. Primary litigation duties included damage calculation review and preparation, forensic accounting and financial analysis. Other duties included manager responsibilities for financial audits.

#### 1989-1990 CHIEF FINANCIAL OFFICER Tombstone & Southern Railroad, Inc.

Served for two years as CFO of start-up entertainment projects in Cochise County. As one of three principals in this project, duties encompassed finance; budgeting, taxes, financial reporting, prospective reporting, capital solicitation, cash management and development of a business plan. Nonfinancial responsibilities included marketing, public speaking and recruitment of personnel.



# CHRISTOPHER G. LINSCOTT Partner

	1981-1989 SENIOR AUDIT MANAGER Peat Marwick Main & Co. – New York, NY Peat Marwick Main & Co. – Boston, MA
	Responsibilities included the supervision of fifty staff people on sixty audits for twelve clients. Duties included public and private reporting to the SEC and other third parties, day-to-day management of field work, oral and written presentations to top client management and Board of Directors, technical problem-solving and profit maximization. Areas of industry expertise include manufacturing, real estate and financial institutions.
<u>RANGE OF</u> <u>EXPERIENCE</u> :	Reviewed bankruptcy documents of various commercial entities to determine asset liquidation preference and financial viability of ongoing entity.
	Served as accountant for various Chapter 11 entities, assisting with various aspects of corporate reorganization.
	Served as accountant for various creditor committees in Chapter 11 proceedings to analyze fraudulent conveyance and preference issues and financial viability of ongoing entities.
	Served as "Responsible Party" (Trustee) for Chapter 11 debtor in successful corporate reorganization.
	Served as Receiver for corporate commercial entity and financial institutions in Arizona and California.
	Served as Trustee for Chapter 11 and Chapter 7 entities.
	Served as Examiner in Chapter 11 proceeding.
	Prepared operating cash forecasts for commercial, municipal and non-profit businesses.
	Developed financial packages used to obtain project financing.
	Provided expert witness testimony, including damage analysis and accounting-related issues in commercial litigation cases dealing with lost profits, owner disputes, securities fraud, employee/employer disputes, personal injury, business interruption claims and various other matters.
	Performed various fraud analyses and forensic procedures related to litigation in Ponzi schemes and employee embezzlement schemes. Constructed damage theories including computer-generated models for commercial businesses involved in litigation.

## CHRISTOPHER G. LINSCOTT Partner

Assisted in due diligence reviews of corporate commercial acquisitions and joint ventures.

Assisted in the preparation of SEC filings for bankrupt real estate entities.

Analysis of sole and separate property issues, hidden assets and closely held corporations in divorce settlement litigation.

## PROFESSIONAL

<u>ORGANIZATIONS</u>: Member of the Arizona Society of CPA's, American Institute of Certified Public Accountants, National Association of Certified Fraud Examiners, Association of Insolvency Accountants.