

## Curriculum Vitae of Gary M. Johnson, Partner, CPA, CFE

### *General Background*

Mr. Johnson has been involved in forensic accounting for 28 years. He has analyzed information from a broad spectrum of public and private entities. Mr. Johnson has testified as an expert witness in proceedings involving insurance claims and contractual economic losses. He has handled assignments of various scopes and sizes, including multi-million dollar losses.

### *Education*

Bachelor of Business Administration - Accounting - 1979  
Temple University  
Philadelphia, Pennsylvania

### *Professional Status*

- \* Current Shareholder, Morgan Johnson Carpenter & Co. – Forensic Accountants & Consultants
- \* Former Shareholder, RGL, PC (formerly RGL Gallagher, PC)
- \* Former Shareholder, Campos & Stratis, CPAs
- \* Member, American Institute of Certified Public Accountants
- \* Member, North Carolina Society of Certified Public Accountants
- \* Member, Association of Certified Fraud Examiners

### *Professional History*

Morgan Johnson Carpenter & Co., 2002 to Present  
Shareholder, Charlotte Office

RGL, PC (Formerly RGL Gallagher, PC), 1997 to 2002  
Shareholder, Charlotte Office

Formerly a shareholder in Campos & Stratis, PC 1992 - 1997

Mr. Johnson joined the firm in 1981 at its office in Atlanta, Georgia. In 1990 Mr. Johnson opened the Charlotte office for the firm where he was responsible for all management and administrative decisions.

Prior to Campos & Stratis, PC, he worked for Liberty Mutual for one year as a commercial loss auditor.

### *Practice Areas*

- |                         |                          |                     |
|-------------------------|--------------------------|---------------------|
| * Abusive Tax Shelters  | * Economic Loss Analysis | * Product Liability |
| * Arson Investigation   | * Fraud Investigations   | * Subrogation       |
| * Asset Valuations      | * Inventory Valuation    | * Wrongful Death    |
| * Builder's Risk        | * Lost Profits           |                     |
| * Business Interruption | * Personal Injury        |                     |

### *Industry Experience*

- |                          |                        |                       |
|--------------------------|------------------------|-----------------------|
| * Agriculture Processing | * Furniture            | * Printing & Graphics |
| * Automobile Dealerships | * Hospitals/Healthcare | * Restaurants         |
| * Automotive Parts       | * Hotels               | * Retailing           |
| * Broadcasting           | * Import/Export        | * Shipping            |
| * Building Supplies      | * Jewelry              | * Supermarkets        |
| * Cement Mills           | * Lumber               | * Telecommunications  |
| * Clothing               | * Manufacturing        | * Textiles & Garments |
| * Computers              | * Metal Fabrication    | * Toys/Sporting Goods |
| * Department Stores      | * Pharmacies           | * Transportation      |
| * Electronics            | * Plastics             |                       |

### *Seminars*

Mr. Johnson's expertise has led to his engagement to direct and speak at seminars for various insurance companies and associations.