



CURRICULUM VITAE OF
W. ALLEN CARROLL, JR., CPA/ABV, CFF, CVA

AREAS OF
SPECIAL COMPETENCE

Mr. Carroll received his BS in Business in June 1987. Since that time, he has been employed with Wilkins Miller (or its predecessor). His experience includes: litigation services, audits of multiple-state wholesale distributors, multiple state manufacturers, corporate taxation, real estate developers, and income and estate tax planning.

EDUCATION

University of South Alabama -
BS in Business (Major in Accounting)

Certified Public Accountant

Accredited in Business Valuation

Certified in Financial Forensics

Certified Valuation Analyst

Member of Beta Alpha Psi, a National Scholastic Fraternity For
Accounting and Finance Students

Certificate of Educational Achievement Awarded by the American
Institute of CPAs in Tax Planning and Advising for Closely Held
Businesses

PROFESSIONAL HISTORY

1987 - Present

Wilkins Miller, LLC (Successor Firm)
Managing Partner

1987 - 1991

Pannell Kerr Forster
Audit and Tax Senior

CURRICULUM VITAE OF
W. ALLEN CARROLL, JR., CPA/ABV, CFF, CVA (CONTINUED)

SELECTED EXPERIENCES

- Engagement to evaluate the lost profits of a publically traded corporation due to a fire that resulted in the delay of a ship being placed into service.
- Maritime industry experience includes audits, tax and consulting services to companies that operate ships and vessels.
- Business Interruption Matter for an industrial manufacturer (the largest in North America for its niche) to determine losses associated with a shut-down due to a mechanical breakdown.
- For 10 years Mr. Carroll was responsible for all tax matters of a publicly traded, high-tech company with operations throughout the United States with revenues in excess of \$100 million including tax planning, Federal and State tax compliance matters for all 50 states and representation before Internal Revenue Service in connection with tax audits.
- Mr. Carroll was responsible for all audit and tax matters of a paint manufacturing company with locations and retail outlets throughout the Southeast and the Caribbean.
- Reviewed income tax returns and accrual of income tax liabilities for financial statement purposes of a national company with numerous subsidiaries with various operations throughout the eastern United States. Operations included the coal and lumber industries.
- Audit experience includes audits of fast growth companies in the technology industry including those named by *Inc. Magazine* as the fastest growing companies in the country.
- Mr. Carroll served as a staff accountant through director of wholesale distributorships with multiple state operations with sales ranging from \$7 million to \$55 million involving internal control studies, inventory controls and preparation and review of audited financial statements and multi-state tax returns.
- Engagement relating to criminal defense trial including supervising team for expert witness involving up to 7 accountants and CPA's and over 5,000 man-hours in connection with analysis and review of over 30,000 documents produced by the Government involving multiple corporations with operations in three states.

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SELECTED EXPERIENCES
(CONTINUED)

- Engagement relating to criminal defense trial including supervising team for expert witness involving multiple automobile dealerships located throughout the United States as well as various civil litigation cases connected with the allegations including the evaluation of lost profit claims.
- Mr. Carroll served as an expert witness in a civil litigation matter involving two radio stations. Carroll's work included a detailed review and analyses of all accounting records and financial statements for a number of years. The records were maintained using QuickBooks.
- Engagement involving civil litigation related to fraud including forensic accounting in connection with the reconstruction of accounting records.
- Engagement relating to lost profits of an amusement park resulting in expert testimony at trial.
- Civil litigation engagement related to alleged malpractice by a CPA Firm.
- Engagements related to consultations with attorneys regarding various matters associated with determining damages.
- Audit, review, compilation, tax consultation and consulting services for small businesses including representation of clients before the Internal Revenue Service.

PROFESSIONAL & CIVIC
ACTIVITIES (CURRENT & PRIOR)

American Institute of Certified Public Accountants
Alabama Society of Certified Public Accountants
National Association of Certified Valuation Analysts
St. Luke's Episcopal School, Chairman, Board of Trustees
St. Luke's Episcopal School, Treasurer, Board of Trustees
Distinguished Young Women (formerly America's Junior
Miss), Board of Directors
The University of South Alabama Accounting Advisory Board
Mobile and Baldwin Counties Community of Concern Advisory
Committee
Committee Member of Mobile Chapter of Young Certified
Public Accountants
Instructor for continuing professional education programs for
Mobile Chapter of Alabama Society of Certified Public
Accountants and other continuing education programs