

JOAN M. MARTIN, CPA, DABFA
(Diplomate, American Board of Forensic Accounting)
1405 PINHOOK RD, STE 210
LAFAYETTE, LA. 70503
(337) 261-1100

Born: September 29, 1958

EDUCATION:

The University of Southwestern, Lafayette, Louisiana. Accounting Major. Bachelor of Science in Business Administration, December 1990. GPA: 3.5

Our Lady of Mercy High School, St. Martinville, Louisiana. Graduated 1976 as Salutatorian. GPA: 3.8

Passed the **CPA Exam** upon first attempt, May 1991.

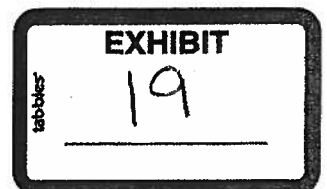
Major Areas of Study:

Accounting, Economics, Business, Finance

AFFILIATIONS:

Diplomate, The American Board of Forensic Accounting
American Academy of Financial and Economic Experts
American College of Forensic Examiners
Southern Economic Association
National Association of Business Economists
Associate Member of the Association of Certified Fraud Examiners
Louisiana Society of CPA's
American Institute of CPA's
Society of La. CPA's Career Awareness Committee

Outstanding College Students of America - 1988
Past Member - Accounting Honor Society, USL, Alpha Beta
Past Member - Louisiana Education Issues Committee - Louisiana State Board of Certified Public Accountants
Past Member - Board of Directors Kawinis International - St. Martinville Chapter
Past Member - Trinity Catholic School Board



Employment:

COHEN REED & MARTIN, I.I.C 1993 TO PRESENT

Partner-CPA- Position includes work in tax, accounting, auditing and business consulting as well as litigation support services. Litigation services include computing and summarizing the present value of Life Care Plans, preparation of reports on loss of earning capacity and or economic loss due to personal injury or death. Depositions and testimony in loss earning capacity, wrongful death, personal injury and community property settlements, business valuations, mergers, acquisitions and loss profits. Calculation of loss profits and business interruption. Cases prepared for federal and state courts.

DONALD CORNWELL, CPA., M.A. , (deceased) 1987 TO June 1997

Part time work preparing economic loss valuations for a variety of cases. Specialized training in Federal as well as Louisiana Law with regards to personal injury and wrongful death cases. Mr. Cornwell was a Consulting Economist and retired university professor.

JOHN HAAS WEINSTEIN, APLC, 1992-1993

Hired as Bankruptcy Project Manager for Opelousas & Baton Rouge offices. Compile necessary documents for Federal Bankruptcy Court, Opelousas and Baton Rouge. File all amendments and work with all creditors and trustees. Continued part time litigation work with Mr. Cornwell.

THBODAU, DAVIS, HEBERT, DESHOTELS, CPA'S - 1990-1992

Accountant - worked in tax, audit, consulting and compilation while continuing part time litigation work.

WORK AS LITIGATION CONSULTANT:

Collaborated with Mr. Donald Cornwell cases involving projection of economic loss and earning capacity during the period from 1987 to June 1997 including those revised due to change in trial dates or other factors. Upon his death in June of 1997, and in accordance with his instructions, I took over his practice. Since acquiring Mr. Cornwell's practice in June of 1997, I have evaluated data for over 200 cases, which have either been settled or are presently awaiting trial. I have given depositions as well as testimony in both judge and jury trials. I have prepared reports for loss earning

capacity, valuation of life care plans, business loss profits, business interruption, community property disputes, as well as business valuations.

TESTIMONY AS EXPERT WITNESS, ECONOMIST/ACCOUNTANT

Court Testimony:

United States District Court - Western Division

Peter J. Dahlen
Federal Law

Judge James Trimble

13th Judicial District

Cassandra Robinson
State Law

Judge Gaylor Soileau

14TH Judicial District

Harold Beard
State Law

Judge Gregory Lyons

Sandy Oliver
State Law

Judge Fred Godwin

Harry Odom, on behalf of Michael
K. Williams
Economic Loss/Loss Earning Capacity valuation
Life Care Plan valuation
State Law

Judge Alcide J. Gray

16th Judicial District

Clyde P. Buford Sr
Economic Loss/Loss Earning Capacity valuation ,
State Law

Judge John E. Conery

25th Judicial District

Billy Ray 'James' Parker
Federal Law

Judge Michael E. Kirby

27TH Judicial District

Judge Robert Brinkman

Joseph Nezat
State Law

38th Judicial District

Judge Ward Fontenot

Ellen Peshoff
Valuation of Life Care Plan

Depositions:

Bonin, et al vs. # 10-14059 Ferrellgas, Inc., et al	38 th JDC
Benoit, et al vs. # 10-14060 Ferrellgas, Inc. et al	38 th JDC
Kebodeaux, et al vs. #10-14061 Ferrellgas, Inc., et al	38 th JDC
Britt, it al vs. #10-14062 Ferrellgas, Inc. et al	38 th JDC
Perez, et al vs. #10-14063 Ferrellgas, Inc. et al	38 th JDC
Thibodeaux vs. # 10-14056 Ferrellgas, Inc., et al	38 th JDC
Economic Loss/Loss Earning Capacity valuation	
Valuations of life care plans	

Steve J. Vidrine	
Economic Loss/Loss Earning Capacity valuation	
State Law	13 th JDC

Jason Fuselier	
Economic Loss/Loss Earning Capacity valuation	
State Law	14 th JDC

Bradley Scott Benoit	
Economic Loss/ Loss Earning Capacity valuation	
Federal Law	Judge Trimble, Magistrate Judge Wilson

Regina Cooley Perkins as representative	
Of the estate of McArthur Perkins	
Loss of Earning Capacity Valuation, Wrongful Death	
State Law Texas	128 th JDC Texas Orange County

Cassandra Robinson	
Economic Loss/Loss of Earning Capacity	13th JDC