

WILLIAM SCOTT MOWREY, JR.
Certified Public Accountant

William Scott Mowrey, Jr. is a Certified Public Accountant, licensed in the state of California, and a founding partner of the firm of CMM, LLP, which specializes in forensic accounting, litigation consulting and business valuation services. He has testified as an expert witness on financial, economic, accounting and business valuation issues for more than eighteen years in U.S. District Court, Superior Court, Bankruptcy Court, arbitrations and depositions.

Mr. Mowrey has performed analyses in a broad range of litigation matters, including breach of contract, intellectual property infringement, antitrust, unfair competition, fraud, securities litigation, corporate and partnership dissolutions, marital dissolutions, construction claims, real estate litigation, professional malpractice, personal injury, product liability, wrongful termination, wrongful death and business interruption. He has also performed analyses related to loan workouts, and bankruptcy and reorganization.

Mr. Mowrey has performed valuations of controlling and minority interests in closely-held businesses and professional practices for purposes including mergers and acquisitions, estate and gift taxation, corporate and partnership dissolutions, marital dissolution, dissenting shareholder actions, damage calculations, bankruptcy reorganization and liquidation. He has also performed valuations of preferred stock and stock options.

Prior to forming CMM, LLP, Mr. Mowrey was a partner with White, Zuckerman, Warsavsky & Luna specializing in forensic accounting, litigation consulting and business valuation. Previously, he was a Manager with Coopers & Lybrand and a senior consultant with Kenneth Leventhal & Company and Pannell Kerr Forster. He also has six years experience in commercial banking as a loan officer and financial analyst and two years experience in investment banking in the analysis and valuation of businesses for merger and acquisition purposes.

Mr. Mowrey has a Bachelor of Arts degree with a major in Economics from Claremont McKenna College and a Master of Business Administration degree with concentrations in Finance and Accounting from the University of Chicago Graduate School of Business. Mr. Mowrey is a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, the American Society of Appraisers and the Association of Certified Fraud Examiners.