

WILLIAM F. PERKINS, CFE, CIRA
1175 Peachtree Street, N.E., Suite 780
Atlanta, Georgia 30361

PROFESSIONAL EXPERIENCE

Forensic Accountant and Fiduciary W. G. Hays & Associates, LLC Atlanta, Ga.	1989 to Present
Legal Administrator Constangy, Brooks & Smith, Atlanta, Ga.	1983 - 1989
Corporate Auditor, CPA Ernst & Young, Atlanta, Ga.	1974 - 1983
Supply Officer, U.S. Navy USS GATO, SSN-615, Nuclear Submarine, Groton, Ct.	1970 - 1973

EXPERT TESTIMONY

U. S. DISTRICT COURT, NORTHERN DISTRICT OF GEORGIA
Trial and Deposition re Fraud Examination and Accounting Issues
Andrew J. Perlmutter v. GELCO Corporation, Judge J. Owen Forrester

U. S. BANKRUPTCY COURT, NORTHERN DISTRICT OF GEORGIA
Issac LeaseCo, Inc. Adversary Proceedings: Judge Robert E. Brizendine
Trial, Contempt Hearing and Depositions

U. S. BANKRUPTCY COURT, NORTHERN DISTRICT OF GEORGIA
Trial Testimony re Preference and Fraudulent Transfer Analysis
In re Rhodes, Inc.; Trustee v. Sea Products Inc.: Judge J. E. Massey

SUPERIOR COURT OF FULTON COUNTY, GEORGIA
Deposition re Role of Receiver, Judge Adams
Medical Neurogenetics LLC v. W. Russell Patterson, Jr.

U.S. DISTRICT COURT, NORTHERN DISTRICT OF GEORGIA
Deposition re Damages Projections, Judge J. Carnes
Wm. F Perkins, Ch 11 Trustee v. Smith Gambrell & Russell, LLP, et al.
In Re: International Management Associates LLC, et al., Judge Bonapfel

BANKRUPTCY EXAMINER

U.S. BANKRUPTCY COURT, DISTRICT OF SOUTH CAROLINA
Homegold Financial Inc. and Carolina Investors, Inc. Ch. 11 Case No. 03-3864/03-4409
Investigation of Causes of Action re Consumer Credit Losses of \$300 Million

U. S. BANKRUPTCY COURT, NORTHERN DISTRICT OF GEORGIA
Rosemary K. Sissine, Debtor: Ch. 11 Case No. 04-65718
Investigation of debtor assets and claims against insiders and third parties

BANKRUPTCY TRUSTEE

CHAPTER 11 LIQUIDATING TRUSTEE: Bill Heard Enterprises, Inc.
U.S. Bankruptcy Court, Northern District of Alabama, Case No. 08-83029-JAC11
Judge Caddell

RECEIVER and PLAN TRUSTEE: International Management Associates, LLC, et al.
U. S. District Court and U.S. Bankruptcy Court (06-62966), Northern District of Georgia, Judge
Bonapfel and Superior Court of Fulton County, Judge T. Jackson Bedford, Jr.

RECEIVER and TRUSTEE: CEP Holdings, Inc. and Colon End Parenthesis Trust, LLC
U. S. District Court, Eastern District of North Carolina, Raleigh Division 07-cv-00256-BO
And Debtor-in-Possession, U.S. Bankruptcy Court, Northern District of Georgia
Case Number 07-62966 et al., Judge J. E. Massey

CHAPTER 11 TRUSTEE: SurfAir, Inc.
US Bankruptcy Court, Northern District of Georgia Case No. 01-61040-JB, Judge J. Bihary

CHAPTER 11 AND CHAPTER 7 TRUSTEE: Rapid Link USA Inc.
US Bankruptcy Court, Northern District of Georgia, Case No. 01-63273-JEM, Judge J. E. Massey

CLASS 5 REPRESENTATIVE: Carraway Methodist Health Systems, Inc.
US Bankruptcy Court, Northern District of AL, Southern Division, 06-03501

STATE OR FEDERAL RECEIVER

RECEIVER: The Deveron Group, LLC et al
Superior Court of Fulton County, Georgia, Judge T. Jackson Bedford, Jr.

RECEIVER: The Center for Specialty Eye Care, PC
Superior Court of Fulton County, Georgia, Judge Elizabeth Long

RECEIVER: Infinite Trading Group, LLC
U. S. District Court, Northern District of Georgia

And Other Receiverships in Cobb County and Fulton County Superior Courts

CERTIFICATIONS and EDUCATION

Certified Fraud Examiner, 1993
Certified Insolvency and Restructuring Advisor, 2005
Certified Public Accountant, State of Georgia, 1976 - 1985
B.S.B.A., University of Arkansas, Major: Accounting

PROFESSIONAL ASSOCIATIONS

Association of Certified Fraud Examiners, International and Georgia Chapter
Association of Insolvency and Restructuring Advisors

Certified Insolvency and Restructuring Advisors' Examination "Distinguished Performance
Award for Exceptionally High Scores"
American Bankruptcy Institute
American Institute of CPA's (1974 – 1985)
Georgia Society of CPA's, Litigation Support Committee (1996-97)