

*CURRICULUM VITAE*

**MICHAEL B. BURRIS**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**242 ALABAMA AVENUE**  
**BOGALUSA, LOUISIANA 70427**  
**TELEPHONE (985) 732-2594**

**EXPERIENCE:**

1976-1978	Louisiana Legislative Auditor Staff Accountant
1979-1983	Deloitte Haskins & Sells, subsequently Deloitte & Touche Staff Accountant, Senior Accountant, Manager
1984-Present	Self employed Certified Public Accountant operating on the North Shore of Lake Ponchartrain including two years in which my practice was merged with that of two other CPAs, as well as currently a partner in the Baton Rouge CPA firm of The McKey Group.

**EDUCATION:**

Bachelors of Science in accounting from Louisiana State University, December 1978.

Passed the Uniformed Certified Public Accountants' Exam, May 1979.

Security Licenses:

Series 7 License.

Series 66 License.

Post graduate education has included meeting and exceeding the continuing professional education (CPE) annual requirements of the State Board of Certified Public Accountants, including but not limited to the following Business Valuation and Litigation courses:

- Creating & Sustaining a Culture of Excellence. 2/11-13/2013
- Community Bank Buying & Selling. 7/31 & 8/1/2013
- 2008 Business Valuation Workshop. 11/7/2008.
- 2008 Litigation Services Workshop. 11/8/2008.
- Deception Accounting Techniques-Recognizing the Warning Signs. 12/10/2003.
- NACVA week long workshop on business valuations and successfully passed examination. 10/2002.
- Applying Business Valuation Approaches. 11/23/2002.

- Valuation Issues for Closely Held Businesses and Individuals. 8/21/1996.
- Conferences on the CPA's role in Matrimonial Disputes. 6/6-7/1997,
- Accountant's On Trial. 7/21/1988.
- Valuations in Estates, Business Separations and Divorce. 7/27/1985.

#### **PROFESSIONAL AND CIVIC ORGANIZATIONS:**

- American Institute of Certified Public Accountants
- Past board member and current member of the Louisiana Society of Certified Public Accountants
- Past President, Vice President, & Treasurer and current member of North Shore Chapter of Certified Public Accountants
- Past Treasurer and current member of Bogalusa Chamber of Commerce
- Past President and Treasurer of Bowling Green School
- Past member of the Board of Trustees of Bowling Green School
- Present President and Past Treasurer of Rural Health of America, Inc., a non-profit, tax exempt charitable organization to provide medical services to rural, medically under-served areas of Louisiana.
- Past Treasurer of Washington Parish Communications District, the Emergency 911 organization for Washington Parish
- Deacon and trustee of Hillcrest Baptist Church
- Commissioner and Treasurer of Washington Parish Reservoir Commission
- Past Board Member of the Fund for Bogalusa
- Past Board Member and Treasurer of Northshore Community Foundation.

#### **BUSSINESS ASSOCIATIONS:**

- Michael B. Burris, Certified Public Accounting Practice-formed in January 1984 and continuously operated successful accounting practice, now serving over 500 individual, corporate, and fiduciary clients.
- Resource Bank-Co-organizer, Director and Corporate Secretary. Chair of Audit Committee.
- Herring Gas Company of Louisiana, Inc.-Shareholder and organizer of liquefied gas service company operating in Florida Parishes. Subsequently sold interest to majority shareholder.
- Southeastern Communications, Inc.-Shareholder, organizer and past officer of fiber optic communication company. Subsequently sold interest.
- Funds Management, Inc.-Shareholder, organizer and Vice-President of investment representation firm.
- Bogalusa Tax Services, Inc.-Purchased, reorganized and sold existing non-certified accounting practice in Bogalusa, Louisiana.
- Gulf Coast Timber, Inc.-Prior Shareholder, organizer, and officer of timber brokerage business.

- Magee Autoplex of Franklinton, L.L.C.-Member/Manager of new and used car dealership in Franklinton, Louisiana.
- Magee Autoplex of Kentwood, L.L.C.-Prior Member/Manager of new and used car dealership in Kentwood, Louisiana. Subsequently closed due to recession.
- Family Furniture, L.L.C.-Prior Member/Manager of a furniture and appliance store in Franklinton, Louisiana. Subsequently sold interest.
- Direct Wireless, L.L.C.-Prior Member/Manager of cellular and paging company that serves Washington Parish. Subsequently sold business.
- Greenland Industries, L.L.C.- Prior Member/Manager of a residential development company in Washington Parish. Subsequently sold interest.
- Group Six Ventures, L.L.C.-Prior Member/Manager of an investment company which held investment in real estate and rehabilitation hospitals. Subsequently sold interest.
- Various land and timber ventures-presently involved in ownership and management of timber land, farm land, gravel mining properties, and commercial real estate.

**TRUSTEE OR CO-TRUSTEE OF (including previously held trusteeships):**

- Kristen N. Verberne Inter Vivos Trust
- The White Family Church Charitable Trust
- Neil C. Verberne Inter Vivos Trust
- Randy L. Verberne, II Inter Vivos Trust
- Lindsey Jo Brumfield Inter Vivos Trust, resigned effective 11/3/2013
- Jeffery R. Erwin Inter Vivos Trust
- Janis M. Verberne Inter Vivos Trust
- Michael L. Magee Inter Vivos Trust
- Skip C. Magee Inter Vivos Trust
- Katelyn N. Magee Inter Vivos Trust
- Victoria A. Magee Inter Vivos Trust
- Michael Magee Inter Vivos Trust
- Magee Trust One, trust has expired
- Magee Trust Two , trust has expired
- Magee Trust Three, trust has expired
- Blake Thornhill Trust, resigned effective 2011

**EXECUTOR OR CO-EXECUTOR OF:**

- The Estate of Dorothy C. Galloway
- The Estate of David L. Thornhill

**EXPERT WITNESS APPEARANCES:**

Accepted as an expert witness in the 15<sup>th</sup>, 19<sup>th</sup>, and 22<sup>nd</sup> Louisiana Judicial Districts in many cases starting in 1980 until present. Testimony has included income, valuation

issues, accounting, tax law, estate tax law, corporate governance, time values of money and other issues before the Court. A select listing of cases is provided below:

Tabor vs. Tabor. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 101665, Division A. 1992. Testified on matters of child support and property settlement.

Michelli vs. Michelli. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 104025, Division B. 1993. Testified for the plaintiff regarding child support and community property matters.

Campbell vs. Campbell. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. 1993. Testified on child support and community property division as it pertained to S Corporation issues. Case is cited often and my testimony was quoted in Supreme Court Decision.

Weison vs. Wesion. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. 1993. Testified on matters of spousal support and property settlement.

Moore vs. Moore. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. 1993. Testified on child support issues.

Cruser vs. Cruser. 19<sup>th</sup> JDC, The Family Court. East Baton Rouge Parish, Louisiana. Docket No: 373303, Division C. 1994. Testified for the defendant as to the partition of the community regime and spousal support issues.

Cummings vs. Olcott. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 123538, Division A. 1995. Testified for the plaintiff on child support issues.

Bankston vs. Bankston. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Court appointed in matters of corporate valuation.

Kennedy vs. Kennedy. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 116531. 1995. Testified for the defendant on spousal support, child support, and tax related issues and liabilities.

Thompson vs. Thompson. 15<sup>th</sup> JDC. Lafayette Parish, Louisiana. Testified on matters of community property, spousal support, and child support.

Streb vs. Streb. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 114314, Division A. 1995. Testified for the plaintiff regarding partition of the community regime and spousal support.

Roy vs. Roy. 15<sup>th</sup> JDC. Lafayette Parish, Louisiana. Testified on matters of community property division and child support.

Waldrop vs. Waldrop. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No:131693, Division D. 1999. Testified for defendant to spousal and child support.

Magee vs. Magee. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Testified on matters of child support and community property division.

McDonald vs. McDonald. 19<sup>th</sup> JDC. East Baton Rouge Parish, Louisiana. Suit No: 130946, Division D. 1999. Testified for the plaintiff as to the nature and status of separate property funds as traced through the community and separate property regimes.

Williams vs. Williams. 22<sup>nd</sup> JDC, Washington Parish, Louisiana. Docket No: 079664. 2000. Testified for plaintiff in child support and partition of community.

Belcher vs. Bogalusa MFCA, et. al. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Testified for plaintiff on matters of corporate governance, proving unequal distributions to members and corporate fraud.

Wilkerson vs. Occupational Health, On Site Health, et. al. 19<sup>th</sup> JDC. East Baton Rouge Parish, Louisiana. Testified on matters of corporate governance.

Pastor vs. Pastor. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. 2000. Testimony regarding spousal support and division of community.

Burkhalter vs. Burkhalter. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Docket No: 81428-B. 2001. Testified on behalf of defendant in business valuation matters.

Odom vs. Odom. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Docket No: 2000-14237. 2002. Testified regarding business valuation matters.

James vs. James. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Testified on matters of child support.

Johnson vs. Johnson. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Performed and testified on income trace through records.

Alford vs. Alford. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. 2003. Court appointed expert in business valuation matters.

Parkerson vs. Decorating Showroom. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Testified for the defendant on matters of corporate governance.

Parish National Bank vs. Goodbee Quick Stop. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Reported for the defendant regarding trace of records.

Radcliff 10, LLC vs. ZipTube Systems of Louisiana, Inc. et. al. 22<sup>nd</sup> JDC, St. Tammany Parish, Louisiana. Docket No: 2003-14116, Division J. 2005. Testimony regarding business valuation matters, accounting for items in original purchase of business and corporate governance.

Estate of Wilton Pettit vs. First Finance. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Testified for the defendant on matters of corporate governance.

Ledoux vs. Ledoux. 2005. 19<sup>th</sup> JDC. East Baton Rouge. Testified on matters of community property and support.

Smith vs. Smith. 2006. 19<sup>th</sup> JDC. East Baton Rouge. Testimony regarding spousal support, community division, and tax liabilities.

State of Louisiana vs. Estate of Norman Ott II. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Testified for the defendant on matters of tax law.

Rebecca L. Holcomb and Rhonda Holcomb Tork vs. Charles M. Holcomb Trust. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. Docket No: 92248, Division J. 2006. Court appointed expert to provide a specific accounting and trace of trust funds.

Lemly vs. Lemly. 22<sup>nd</sup> JDC. Washington Parish, Louisiana. 2007. Reported on community property settlement.

C. Cooper Enterprises LLC vs. Preston Burge. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Case No: 2007-712622. 2007. Reported for plaintiff on computation of damages.

Favre vs. Favre. 19<sup>th</sup> JDC, East Baton Rouge Parish, Louisiana. 2007. Computed and wrote report as to the property settlement of the community regime.

Vicellio vs. Vicellio. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. 2007. Testified on matters of child support.

Quick vs. Quick. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Docket No: 2005-14824, Division A. 2008. Court appointed expert to determine child support.

Martin vs. Martin. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Docket No: 2008-13415, Division I. 2008 Court appointed expert to determine child support.

Trahan vs. Trahan. 19<sup>th</sup> JDC. The Family Court. East Baton Rouge Parish, Louisiana. Suit No: 162982, Division A. 2008. Testified for defendant regarding business valuation matters, community property partition, tax liabilities, and spousal support.

Champagne, et. al. vs. Riecke, et. al. 22<sup>nd</sup> JDC. St. Tammany Parish, Louisiana. Case No: 2006-12438, Division J. Provided affidavit of expert opinion for plaintiff regarding corporate governance and ownership.

Succession of Elton Thomas, 22<sup>nd</sup> JDC, Washington Parish Louisiana Case No: 13,974 “C”. Testified for succession regarding proper accounting of allocations of debts, taxes and expenses between legatees in accordance with La. Revised Statutes and La. Civil Code Articles. Provided expert opinions as to federal estate tax law and valuation issues between federal and state applications. The reasons for judgment stated, “The Court finds based on the law and the testimony of the Certified public Accountant appointed by the Executrix, Mr. Burris, that the accounting used to allocate the expenses and taxes to the parties was correct. The Court further notes that the manner in which the expenses of the decedent and estate were allocated and the assets valued saved the parties a substantial amount of money in estate taxes.”

Crew v. Crew, 19<sup>th</sup> JDC, The Family Court, East Baton Rouge Parish, Louisiana Suit No. 170,948 Division “C”. Provided schedules determining spousal support resulting in stipulated judgment dated September 29, 2009.

Succession of Osey E. Singletary, 22<sup>nd</sup> JDC, St. Tammany Parish Louisiana Case No. 2009-30481, Division G. Provided reports to the Court regarding fiduciary (trust) accounting, investment suitability & asset allocation, calculations of investment returns. Also provided reports regarding estate tax law and specifically effects of qualified disclaimer by curator of indigent.

Dawson v. Forever Green Athletic Fields, Inc., David Ripka, and Keith Day, 19<sup>th</sup> JDC, East Baton Rouge Parish Louisiana Suit No. 547,844 Sec. 26. Provided calculations of commissions due regarding the selling of turf material on a square foot basis. Received a consent judgment during testimony for full amount sued for.

Myrl C. Sumrall, Jr. v Johnny L. Sumrall, as Trustee of the The Sumrall Family Trusts A-F, 19<sup>th</sup> JDC, East Baton Rouge Parish Suit No. 556,659 Section 27. Provided testimony and report regarding trust accounting analysis, corporate accounting analysis and reconciliation between them, as the trusts owned the outstanding stock of a certain corporation the plaintiff asserted was operated by the trust as a business.

**PERSONAL**

Date of Birth-September 26, 1957