

Mary Lyn Reagan, MPA, CPA, CVA, MAFF, ABV, CFF

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(404) 317-7819

BUSINESS EXPERIENCE

•GIBBON FINANCIAL CONSULTING, LLC, Marietta, GA June 2015 to Present
Of Counsel

•SEVEN L CONSULTANTS, Atlanta, GA June 2015 to Present
President & Chief Executive Officer

•BENNETT THRASHER LLP, Atlanta, GA 1988 to June 2015
Partner Emerita
Former Manager of the Business Litigation, Valuation and Forensic Accounting Department.
Former Chairman, DFK Business Valuation/Litigation Support Committee.
Performs litigation support, valuation, forensic accounting, and expert testimony.
Develops tax and business strategies for Bennett Thrasher PC.

Manager 1986 to 1988
Supervised preparation of tax returns for individuals, corporations, partnerships, trusts, and estates.
Tax consulting.

•DELOITTE & TOUCHE, LLP, Atlanta, GA 1984 to 1986
Senior Accountant
Supervised the preparation of tax returns for individuals, corporations and partnerships.
Focused on tax compliance requirements for international firms filing in multiple foreign jurisdictions.

Staff Accountant 1982 to 1984
Prepared individual, corporate and partnership tax returns.
Specialized in international clients and international tax law.

POLITICAL

•POSTMASTER GENERAL W. MARVIN WATSON, Executive Assistant, Washington, D.C. 1968 to 1969
Wrote speeches, supervised all scheduled appearances and ceremonies, arranged appointments and meetings, and served on the transition team between the Johnson and Nixon administrations.

•THE WHITE HOUSE, Secretary to Chief of Staff of the White House, Washington, D.C. 1966 to 1968
Worked closely with President Lyndon B. Johnson and Chief of Staff W. Marvin Watson by writing summarizations of inquiries from Heads of State and Cabinet Secretaries for Presidential review, processing inquires according to the President's wishes, and assisted in arranging the Presidential schedule.

EDUCATION

•GEORGIA STATE UNIVERSITY, Atlanta, GA Masters of Professional Accountancy in March 1982
Specialization in Tax
Beta Gamma Sigma National Honorary Business Fraternity Member
Passed CPA exam in 1982

HONORS

Recipient of the Financial Executive's Institute Honors Award for the Outstanding Accounting Student
Recipient of the George E. Manners Award for Scholastic Achievement
Recipient of the Federation of Schools of Accountancy Award
Awarded the Becker CPA Review Scholarship
Beta Alpha Psi National Honorary Accounting Fraternity Distinguished Service Award

•UNIVERSITY OF OKLAHOMA, Norman, Oklahoma
Major: Spanish Minor: French and German
State Chairman of the Teenage March of Dimes
Delta Delta Delta Sorority

Bachelor of Arts in May 1965

HONORS

Recipient of Outstanding Service Award by the Union Activities Council
Awarded Panhellenic Scholarship
Named "Big Woman on Campus"

PROFESSIONAL AFFILIATIONS

Certified Public Accountant
Master Analyst of Financial Forensics
Accredited in Business Valuation by AICPA
Georgia Society of CPAs
American Institute of CPAs

Certified Valuation Analyst
National Association of Certified Valuation Analysts (NACVA)
Accredited in Financial Forensics by AICPA
NACVA Litigation Forensics Board

HONORS

NACVA Outstanding Member

CIVIC AND PERSONAL LEADERSHIP

Former Member of the Board of Governors and Treasurer of Holy Innocent's Episcopal School Scholarship Foundation
Former Member of the Board of Directors and Treasurer of Safe Kids of Georgia, Inc.
Former Member of the Board of Directors, The Executive Committee and Treasurer of The Margaret Mitchell House, Inc.
Former Treasurer of the Swan Ball Committee of Atlanta History Center
Former Member of the Board of Directors, The Ravinia Club, Chairman of the Ambassador's Council
Former Member of the Board of Directors, Patient School, Inc.
Former Member of the Advisory Board of Visions Anew

RECENT PUBLICATIONS AND PRESENTATIONS

Co-Author M. Lyn Reagan and M. Elizabeth Key, "The Role of a Financial and Valuation Expert in a Divorce Case," Atlanta Bar Association, The Family Lawyer, April 2014
Co-Author M. Lyn Reagan and M. Elizabeth Key, "Alimony Trusts," National Litigation Consultant's Review, Volume 1 (2014)
"Show Me the Money", ABA Family Law Seminar, Atlanta Bar Association Family Law Section, February 15, 2013.
"Galloping Goodwill", Presentation at American Academy of Matrimonial Lawyers, December 2, 2011
"Family Law Financial Forensics", Panelist, Fraud and Forensic Accounting Conference, Georgia Society of CPAs, September 18, 2009
"Current Developments in Expert Testimony", Presentation at Georgia Society of CPAs, October 30, 2008
"Five Easy Pieces", Business to Business Magazine, Podcast, [Online], Available at www.btobmagazine.com. Podcast url: http://www.btobmagazine.com/audio/podcast/2008/Bennett_podcasts/, September 2008
"Tax Consequences in Settlement Agreements", Business to Business Magazine, Podcast, [Online], Available at www.btobmagazine.com. Podcast url: http://www.btobmagazine.com/audio/podcast/2008/Bennett_podcasts/bennett_2.html, July 2008.
"Protecting Your Assets", Business to Business Magazine, Podcast, [Online], Available at www.btobmagazine.com. Podcast url: http://www.btobmagazine.com/audio/podcast/2008/Bennett_podcasts/bennett_2.html, March 2008
"Choosing Your Expert", Business to Business Magazine, Podcast, [Online], Available at www.btobmagazine.com. Podcast url: www.btobmagazine.com/audio/podcast/2008/Bennett_podcasts/bennett_5.html, February 2008
"Leadership in Corporate Law: Women Leading Business", Georgia Association for Women Lawyer Symposium, October 2005
"Year-End Planning" for Bennett Thrasher Seminar "Bush's Tax Agenda for the Next Four Years: Evolution or Revolution?", December 2004
"Valuation Issues in Divorce", NACVA Georgia State Chapter, November 2004
"Consulting & Expert Testimony in Domestic Litigation", NACVA's Georgia State Chapter Meeting, November 2004
"Miscellaneous Domestic Tax Provisions", Kessler & Schwarz Family Law Attorneys, October 2004
"Stock Options and Divorce", Kessler & Schwarz Family Law Attorneys, October 2004
"Tax Aspects of Divorce in Georgia", National Business Institute, October 2004
"The Dynamic Environment of Business Valuation", DFK Multi-Discipline Conference, June 2004

“Managing Divorce after 50”, 20th Annual Family Law Institute, May 2002
“Taxation in Divorce”, Fulton County Mediators, December 7, 2001
“Taxation and Valuation”, Fulton County Judicial Officers, October 1, 2001

Mary Lyn Reagan
Prior Testimony
Testimony/Deposition/Fed.R. Civ P. 26(a)(2)(B) Report

CASE NAME	JURISDICTION/COURT	DATE OF TESTIMONY/ DEPOSITION/FED.R. CIV P. 26(A)(2)(B) REPORT
Katherine Goldader Verner v. Brandon Scott Verner	2013CV240759 Superior Court of Fulton County, GA	Deposition 9/9/2014 Trial Testimony 9/10/2014
Jill M. Ferdinands v. Paul K. Ferdinands	13-CV-12115-3 Superior Court of DeKalb County	Deposition 7/8/2014
Laura C. Cauthen v. James B. Cauthen	10-1-01778-34 Superior Court of Cobb County, GA	Trial Testimony 12/17/2012 Rebuttal Testimony 12/18/2012
Lisa A. Stein v. Bruce Stein	2011CV201365 Superior Court of Fulton County, GA	Deposition 10/30/2012
J. Rodney Westmoreland v. Kimberly M. Westmoreland	2011CV197932 Superior Court of Fulton County, GA	Deposition 5/18/2012
Susan Watts v. Business Environment Collaborative, LLC and Celita Bullard, individually	Claim File No. 3053138911 American Arbitration Association	Arbitration 2/23/2012
Peggy Pardee Nelson v. Mark Stuart Nelson	10-A-04956-9 Superior Court of Gwinnett County, GA	Binding Arbitration 10/24/2011
Anders M. Jakobsen v. Pamela Jakobsen	10CV9414 Superior Court of Dekalb County, GA	Trial Testimony 8/26/2011
Bharti Bhikha v. Sunil Bhikha	2010CV186944 Superior Court of Fulton County, GA	Deposition 4/5/2011
Susan Hendricks Fowler v. Robin Fowler	2010-CV-180084 Superior Court of Fulton County, GA	Deposition 4/1/2011
Kathleen B. Pattillo v. Robert A. Pattillo	2009CV172484 Superior Court of Fulton County, GA	Deposition 4/29/2010
Patricia A. Phelan v. Daniel D. Phelan	2007-CV-140861 Superior Court of Fulton County, GA	Deposition 5/14/2009
James M. Clark v. Cindy Patrick Clark	07-DR-43-276 Family Court for Third Judicial Circuit Sumter County, SC	Deposition 4/14 – 4/15/2009
Anne Lanier Olmstead v. Mark Joseph Olmstead	08CV5129-4 Superior Court of DeKalb County, GA	Binding Arbitration 4/8/2009

Amy H. Bowen v. Charles E. Bowen, Jr.	07-1-7441-42 Superior Court of Cobb County, GA	Deposition 3/25/2009
Tammy R. Cohen v. C. Blair Cohen	2007-CV-138604 Superior Court of Fulton County, GA	Deposition 2/18/2009 Trial Testimony 3/5/2009

CASE NAME	JURISDICTION/COURT	DATE OF TESTIMONY/ DEPOSITION/FED.R. CIV P. 26(A)(2)(B) REPORT
State of Georgia, Department of Transportation v. Douglas Asphalt Company	2004-CV-83139 Superior Court of Fulton County, GA	Trial Testimony 1/8/2009
Roger W. Abbott v. Carol Abbott	2008CV146576 Superior Court of Fulton County, GA	Deposition 1/7/2009
Robin Jean Wellman- Fisher v. Andrew Somes Fisher	2006CV124068 Superior Court of Fulton County, GA	Trial Testimony 8/22/2008
Ronald Gene Horn , II v. Cheryl Thurman Horn	X-06-CV-0746 Superior Court of Jackson County, GA	Trial Testimony 6/27/2008 -6/28/2008
Irina Golod v. Vadim Golod	CAFN: 2007 CV 136306 Superior Court of Fulton County, GA	Trial Testimony 6/13/2008
The Higbee Company v. Greater Lakeside Corp., Causeway LLC of Delaware, Broadwall Management Corp., and Jeffrey Feil	06-2848 HGB/DEK United States District Court For the Eastern District of Louisiana	Deposition 10/22/2007
Karen H. Soder v Parry D. Soder	06-CV-7870-8 Superior Court of DeKalb County, GA	Deposition 10/16/2007
Douglas Asphalt Company, Joel H. Spivey and Kyle Spivey v. Qore, Inc.; Applied Technical Services, Inc.; Georgene M. Geary; Glenn Durrence; Guohua "George" Lian; Paul Y. Mullins; Greg Mayo; Larry Matthews; Harold Linnenkohl; and Rick Douds	2: 06-CV-00220-AAA United States District Court Southern District of Georgia Brunswick Division	Deposition 8/8/2007
1 st Corporate Limousine, Inc. v. Classic Tours & Travel, Inc., et al.	2000CV26197 Fulton County, GA	Trial Testimony 3/21/2007

Shahdad Davar v. 05-1-3744-40 Trial Testimony 9/12/2006
Nahid Naghdivand Cobb County, GA

Terri L. Dramis v. 2005CV110366 Deposition 8/2/2006
Francis A. Dramis Fulton County, GA

Shahdad Davar v. 05-1-3744-40 Deposition 6/29/2006
Nahid Naghdivand Cobb County, GA

CASE NAME	JURISDICTION/COURT	DATE OF TESTIMONY/ DEPOSITION/FED.R. CIV P. 26(A)(2)(B) REPORT
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Fred A. Harms v. 2005-CV-97626 Deposition 5/10/2006
Cynthia B. Harms Fulton County, GA Trial Testimony 5/16/2006

Robert B. Hoddeson, 03-A03061-2 26(a)(2)(B) Report
M.D. and Kathy State of DeKalb County May 2006
Hoddeson v. Eliza State of Georgia
Chaves Carpenter;
Gannett Georgia, L. P.;
Gannett Satellite
Information Network,
Inc.; USA Today; and
"ABC Corporation", Inc.

Jayne Middlebrooks v 04-1-6091-28 Trial Testimony 4/11/2006
Omar Jimenez Cobb County, GA

Douglas Asphalt 2004-CV-83139 Hearing Testimony 3/07/2006
Company v. State of Fulton County, GA
Georgia, Department of
Transportation v.
Fireman's Fund
Insurance Company v.
Coffee County Machine
& Iron Works, Inc.,
Spivey Equipment and
Leasing Company, Joel
Spivey, and Ronnie
Spivey

Scott Fruchtman v. 04-1-7200-05 Deposition 1/31/2006
Ellen M. Fruchtman Cobb County, GA

Emily Moraitakis-Hoon 03CV107462-2 Deposition 12/16/2005
v. David K. Hoon DeKalb County, GA

Douglas Asphalt 2004-CV-83139 Deposition 12/14/2005
Company v. State of Fulton County, GA
Georgia, Department of
Transportation v.
Fireman's Fund
Insurance Company v.
Coffee County Machine
& Iron Works, Inc.,
Spivey Equipment and
Leasing Company, Joel
Spivey, & Ronnie Spivey

Sheree Shoaf v. Bernard Shoaf	04-CV-0783-M Henry County, GA	Deposition 10/25/2005 Trial Testimony 10/26/2005
Cheryl Y. Boone v. Andrew E. Boone	04-CV-33259-JFL004 Floyd County, GA	Deposition 9/14/2005
Deborah Marinaccio v. Joseph Marinaccio	04-1-4394-33 Cobb County, GA	Trial Testimony 8/15/2005

CASE NAME	JURISDICTION/COURT	DATE OF TESTIMONY/ DEPOSITION/FED.R. CIV P. 26(A)(2)(B) REPORT
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Griffin, L.L.C. v. American Guarantee and Liability Insurance Company	7: 05 CV-16 United States District Court for Middle District of Georgia Valdosta Division	26(a)(2)(B) Report August 2005
Cara F. Page v. Dexter M. Page	04CV9307-8 DeKalb County, GA	Deposition 7/13/2005
First Corporate Limousine, Inc. v. Classic Tours & Travel, Inc. and Park Holding, Inc.	2000CV26197 Fulton County, GA	Deposition 5/2005
YCA, LLC v. Kevin J. Berry	03-C-3116 United States District Court Northern District of Illinois	Deposition 3/2005
Dianne Yohan v. A. Yoel Yohan	03-A-08986-8 Gwinnett County, GA	Trial Testimony 2/2005
Myron W. Miller v. Fyllis Miller	2004CV83177 Fulton County, GA	Trial Testimony 11/2004
YCA, LLC v. Kevin J. Berry	03-C-3116 United States District Court Northern District of Illinois	Deposition 7/2004
Susan Spencer v. John W. Spencer	DeKalb County, GA	Trial Testimony 5/2004
Joy Worman v. Kent Worman	00109770-35 Cobb County, GA	Trial Testimony 3/2004
Denise Spiegl v. Paul Spiegl	2002 CV 57011 Fulton County, GA	Deposition 11/2003 Mediation 11/2003
Taylor Vaughn et al. v. Hugh Hutchings et al.	01108240-05 Cobb County, GA	Trial Testimony 8/2003
Lori Poyner v. Joseph T. Pokalsky	2001 CV 33844 Fulton County, GA	Trial Testimony 10/2002
Cheryl Wagner v. Floyd E. Seal	2001 CV 42836 Fulton County, GA	Trial Testimony 10/2002

Deborah Zubowicz v. Vincent N. Zubowicz 1999 CV 17490
Fulton County, GA Trial Testimony 8/2002

Craig Kaufman v. Dianne Smolen-Kaufman 2001 CV 35313
Trial Testimony 12/2001

CASE NAME	JURISDICTION/COURT	DATE OF TESTIMONY/ DEPOSITION/FED.R. CIV P. 26(A)(2)(B) REPORT
Dana Brent Miles v. Bebe Crosby Miles	01 CV 0070 Forsyth County, GA	Trial Testimony 12/2001 Deposition 11/2001
Cecil D. Mooney v. Destiny Services Corp. & Madan M. Abrol	00-A-03690-1 Gwinnett County, GA	Binding Arbitration 7/2001
Robert Guy Magbee v. Joanne Letts Magbee	E-68544 Fulton County, GA	Deposition 6/2001
Deborah Zubowicz v. Vincent Zubowicz	19989 CV 17490 Fulton County, GA	Trial Testimony 6/2001
Brett Hosking v. Joyce Hosking	99-CV-2573B Hall County, GA	Trial Testimony 12/2000
Louis Malta-Bey v. Pascaline Malta-Bey	00-CV1180-8 DeKalb County, GA	Deposition 11/2000
Elizabeth Milner v. Hicks L. Milner	00-CV8062 DeKalb County, GA	Trial Testimony 10/2000
Evander Holyfield v. Janice Marie Ison Holyfield	1999V-0285M Fayette County, GA	Deposition 10/1999
Aissa D. Hollday v. Frederick D. Todd II	67015E Fulton County, GA	Deposition 3/1999 Jury Trial
Michele Portman v. Jeffrey Portman	E-72181 Fulton County, GA	Trial Testimony 1/1999
Suzanne Merral Cohen v. Barry David Cohen	96-106274-18 96-104439-18 Cobb County, GA	Trial Testimony 7/1998 Jury Trial
Jana E. Cagle v. James David Cagle	97-CV 1621 Cherokee County, GA	Trial Testimony 4/1998
Joyce Alice Jordan v. Jerry Paul Jordan	95-1185-8 DeKalb County, GA	Trial Testimony 1995 Jury Trial
Ida A. Woolridge v. Raymond A. Woodridge	E-9492 Fulton County, GA	Deposition 1997

Joanne Inman v. Sam
Inman

E-3381
Fulton County, GA

Trial Testimony 12/1993
Jury Trial

CASE NAME	MEDIATION AND SETTLEMENT CONFERENCES	DATE
Lisa A. Stein v. Bruce Stein	2011CV201365 Superior Court of Fulton County, GA	Mediation 10/4/2012
J. Rodney Westmoreland v. Kimberly M. Westmoreland	2011CV197932 Superior Court of Fulton County, GA	Mediation 6/16/2012
J. Rodney Westmoreland v. Kimberly M. Westmoreland	2011CV197932 Superior Court of Fulton County, GA	Mediation 9/13/2011 – 9/14/2011 Mediation 12/14/2011 – 12/15/2011
Latrelle M. Scherffius v. Andrew M. Scherffius		Mediation 1/30/2009
Charlotte B. Dixon v. James D. Dixon	2008CV145388 Superior Court of Fulton County, GA	Mediation 1/19/2009
Patricia Ann Phelan v. Daniel D. Phelan	2007CV140861 Superior Court of Fulton County, GA	Mediation 10/28/2008
Susan Jo Paulson-Rosok etal. v. AG/Paulson LLC	Case No. 37-2007-00081766-CV-BC- CTL	Mediation 4/2/2008
Laura Duesenberg v. Daryl Duesenberg	2003 CV 65762 Fulton County, GA	Late Case Evaluation 1/29/2004
Margaret Yag v. Michael Yag	2002 CV 60883 Fulton County, GA	Mediation 8/18/2003
Archie White III v. Sarah White		Mediation 3/25/2003
Cheryl Corcoran re: William P. Corcoran, deceased	2000-69 Haralson County, GA Probate Court	Affidavit 9/17/2002
Mary Bekkers v. John Bekkers	2001 CV 45935 Fulton County, GA	Mediation 9/16/2002 Mediation 9/18/2002
Micah M. Haberstroh v. William D. Haberstroh	00-9527-5 DeKalb County, GA	Mediation 12/18/2001
Carol Chipley Mastro v. David Mario Mastro	E-66473 Fulton County, GA	Consultation and preparation of asset and cash flow analysis- 12/1998 – 10/1999
Cynthia C. Collins v. Charles Michael Collins	01-1464-6 DeKalb County, GA	Mediation 9/5/2001
Eleanor Bowles v. Stephen Bowles	1999 CV 16173 Fulton County, GA	Mediation 10/26/2000 Mediation 12/20/2000

CASE NAME	MEDIATION AND SETTLEMENT CONFERENCES	DATE
Jerald Cohn v. Carol Gibson Cohn	2000 CV 18185 Fulton County, GA	Mediation 8/14/2000
Retta J. Stookey v. Charles A. Stookey	00100622-35 Cobb County, GA	Mediation 6/16/2000
Adrian J. Hunter v. Helen S. Hunter	1999-CV-16468 Fulton County, GA	Mediation 4/25/2000
Elizabeth Spiegel v. John Spiegel	CV E-66826 Fulton County, GA	Mediation 8/5/1999
John M. Hintz v. Rebecca A. Hintz	97-102809-35 Cobb County, GA	Consultation & preparation of cash flow analysis for trial – June 1998
Patricia E. Rose v. Jerrold Gordon Rose	E-60285 Fulton County, GA	Mediation 5/12/1998

