



Financial Advisory Services, Due Diligence,
Forensic Accounting, Board Representation

P.A. Miller Consulting, Inc.



P. A. Miller Consulting, Inc. (PAMC), is a full service accounting/consulting firm. For over 20 years, the firm's success is built on its record for being acutely responsive to client needs and on a steadfast commitment to quality. The PAMC ethic attracts a distinguished clientele from a broad range of industries. A full service design allows PAMC to serve as a resource to clients needing more than the traditional historical focus of public accountants. Those requiring advice on a wide spectrum of business arenas recognize PAMC as an accounting/consulting firm with as much interest in its clients' futures as in their pasts.

Specialties: Ms. Miller provides expert testimony in all types of litigation involving accounting reconstruction, lost profit analysis, financial modeling, damages, forensic investigations and Foreign Corrupt Practices Act (FCPA). Additional services include characterization of assets between community and separate property, valuation analysis, restructuring, financial compliance with contract, merger and acquisition analysis, and claims preparation and review. Ms. Miller acts as Manager to LLC's on behalf of investment banks in NYC.



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P.A. Miller Consulting, Inc. is a firm dedicated to helping clients make sound decisions that can result in increased profits, reduce operating costs, improve productivity and solid business plans for the future. PAMC offers an array of consulting services that include litigation services (expert testimony), estate administration, business valuations, and business management solutions.

Ms. Miller testified as damages expert witness in over 500 trials, depositions, and hearings on matters throughout the United States, though most cases settle prior to trial due to the detail of our work product. Ms. Miller's publication, "Characterization and Tracing of Assets, 2002 National College of Probate Judges, Wills and Probate Institute" is often cited in Texas cases. Ms. Miller has Oil, Gas and Mineral Leases due diligence and tracing expertise in multi-billion dollar transactions with specific emphasis in the Eagle Ford Region.



P.A. Miller Consulting works hard to meet its clients' expectations and recruit experienced professionals at every level to assure quality. Providing service that is reliable, visionary and appropriate to clients' needs is firm policy.

Ms. Miller is from Coopers & Lybrand, currently PricewaterhouseCoopers "PwC", and has over 20 years' experience in financial consulting for law firms, CPA firms, and private industry. She has significant experience in providing expert testimony, financial due diligence, and business valuations. Ms. Miller has offered attorneys financial, accounting, statistical analysis, and forensic investigatory expertise in all phases of litigation, economics and strategic planning.

Ms. Miller graduated from the Harvard Business School Owner/President Management (OPM)

Program and is an Alumni of the Harvard Business School. Composed of three years (three units), the curriculum included courses in the following areas: accounting and control; financial management; management and strategy; operations, information technology and innovation; leadership and organizational effectiveness (including ethics generally); marketing strategy; as well as negotiation and decision-making strategies. In addition, Ms. Miller completed the Private Equity and Senior Finance curriculum as an added focus following graduation.



Financial Advisory Services, Due Diligence, Forensic Accounting, Board Representation

- Accounting Reconstruction
- Lost Profits Analysis (business interruption or destruction)
- Forensic Investigations
- Foreign Corrupt Practices Act (DOJ, self-reporting, third party claims)
- Personal Injury
- Financial Compliance with Contract / Breach of Contract
- Insolvency Accounting
- Claims preparation and review
- Estate Administration
- Oil, Gas, and Mineral Leases Due Diligence
- Probate/Trust Accounting
- Business Management Services / Board Positions
- Tracing of Assets
- Post Acquisition Disputes / Merger Acquisition Analysis

Tracing and Forensic Accounting

- Engaged as auditor to trace the assets, liabilities, and annual income of an estate involved in litigation (family limited partnership, various trusts, and corporations – holding real property and oil & gas); prepare an accounting from the inception of Guardianship through restoration of the Ward (thirteen years).
- Engaged as an expert in numerous engagements to review and testify as to the acts of prior Trustees and perform accountings as to any self-dealings or breach of fiduciary responsibility.
- Engaged as consulting expert to shadow the Board Audit Committee independently during a DOJ investigation of Foreign Corrupt Practices Act (FCPA) to ensure thorough reporting; advised the client of compliance shortfalls to self-report; identified agent deficiencies for the client to obtain reimbursement of third party claims.



Due Diligence

- Engaged as an expert witness to review a business valuation subject to litigation in the software industry.
- Engaged as consultant to assess risk and financial reporting deficiencies (pre-audit) in an acquisition of an oil & gas company in excess of \$8 Billion; recommended to acquirer some staff retention and disposition of assets.
- Engaged as consultant to assess and make recommendations relating to offers and terms for the successful sale of a regional airport and FBO facilities.



Litigation Services

- Engaged as a consulting expert to calculate damages in a wrongful termination case,
- Engaged as a consulting expert to assist in liability analysis, fact gathering, and consultation with attorneys/testifying experts in a major oil and gas litigation matter involving mismanagement and usury issues.
- Engaged as a consulting expert to assist in calculating damages allegedly incurred by wholesale growers from the use of the fungicide, Benlate.
- Calculated damages sustained by the shareholders of a financial institution as a result of fraud and self-dealing by certain officers & directors; assisted the U.S. Attorney's Office and Federal Bureau of Investigations (FBI) in the criminal trial.
- Engaged as a consultant to inventory a wine cellar for the disposition of assets of the PGA West and the La Quinta Resort in Palm Springs.



Insolvency Accounting

- Engaged as an expert to testify as to the feasibility of a plan in Bankruptcy Court (Ft. Worth).
- Engaged as independent board member to manage a special purpose entity outside the bankruptcy court in the shipping industry (New York).
- Engaged as an expert to testify as to the feasibility of a plan in Bankruptcy Court (Houston).

Business Management

- Engaged as a consultant to reconcile accounts and reengineer the accounting process of a solely owned coffee manufacturer of Quaker Oats.
- Engaged as a consultant with a Fortune 100 company during the restructuring of various subsidiaries; presented monthly and quarterly financial presentations to the Board of Directors during the restructuring period; prepared a business plan for additional capital to continue to operate through the restructuring period.
- Engaged as a consultant and appointed manager of an LLC to manage an asset portfolio with an investment firm in New York City.