

Haley Eckhart is a member of the firm of Freeman & Mills, a consulting firm offering services in the areas of accounting, finance, economics and business practices and procedures.

Ms. Eckhart has provided litigation support services for over twenty years, working with counsel in civil litigation, arbitration and mediation. She has testified at trial and in deposition. Her experience encompasses a wide variety of business disputes and other disputes. Ms. Eckhart has experience with matters in the following areas: damages associated with breach of contract, business interruption or breach of fiduciary duty claims; damages related to misappropriation of trade secrets and trademark infringement; fraud investigations; bankruptcy valuation; lost earnings associated with employment matters, personal injury and medical malpractice claims; and accountants' professional responsibilities litigation.

Prior to joining Freeman & Mills, Ms. Eckhart was a director in the Litigation Support Group of American Express Tax and Business Services (TBS) and a member of the National American Express TBS Litigation Steering Committee. Prior to American Express TBS, she worked as an independent litigation consultant, as an associate with PHB Hagler Bailly, Inc. (formerly Putnam, Hayes & Bartlett, Inc.) and as a senior consultant in the Dispute Resolution and Litigation Services Department of Ernst & Young, LLP. As a member of the professional staff of Ernst & Young, LLP, Ms. Eckhart performed audits, generally for publicly and privately held clients in manufacturing industries. Ms. Eckhart earned a B.A. in business economics from the University of California at Santa Barbara.

PROFESSIONAL EXPERIENCE

2006 – present	Vice President, Freeman & Mills
2003 – 2005	Director, Freeman & Mills
2001 – 2003	Director, American Express TBS
2000 – 2001	Independent Consultant
1996 – 2000	Consultant, PHB Hagler Bailly, Inc. Associate, Putnam, Hayes & Bartlett, Inc.
1995 – 1996	Senior Consultant, Ernst & Young, LLP
1993 – 1995	Staff Consultant, Ernst & Young, LLP
1992 – 1993	Participation Accountant, Warner Bros.

PRESENTATIONS & PUBLICATIONS

“Calculating Personal Lost Earnings and Calculating Business Lost Profits,” NACVA Forensic Institute (2003 and 2004).

“Calculating Lost Profits: Supporting Your Conclusions,” AICPA Conferences on Fraud and Litigation Services, Phoenix, Arizona, (September 2004).

“Economic Damages Section Action,” California Society of CPAs periodic publication, *The Witness Chair* (2015-2016).

HALEY J. ECKHART

PROFESSIONAL AFFILIATIONS AND MEMBERSHIPS

- American Institute of Certified Public Accountants (“AICPA”)
- California Society of Certified Public Accountants (“CalCPA”)
 - Member, Economic Damages and Fraud Sections
 - Chair, Economic Damages Section (2014-2016 term)
- Association of Certified Fraud Examiners (“ACFE”)
- Los Angeles County Bar Association
 - Finance Committee (2016-current)

Ms. Eckhart holds a B.A. in business economics from the University of California at Santa Barbara. She is a Certified Public Accountant in California and Arizona, and a Certified Fraud Examiner.

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