

Curriculum Vitae of: **Jennifer G. Bestul, CPA, Shareholder**

General Background

Ms. Bestul has focused her entire career on investigative accounting and the measurement of damages. She has extensive experience in matters dealing with loss of earnings, third party liability, stock losses, fidelity losses, personal injury, arson and fraud.

Education

Bachelor of Arts/Accounting - May 1985

Luther College, Decorah, IA

Professional Status

- * Shareholder, Insight Forensic Accountants, S.C.
- * Certified Public Accountant in Minnesota since 1987
- * Member, Minnesota Society of Certified Public Accountants
- * Member, American Institute of Certified Public Accountants

Professional History

Campos & Stratis, S.C. - 1985 to November, 1996

Insight Forensic Accountants, S.C. (formerly Peters & Associates) - November, 1996 to Present

Ms. Bestul is responsible for the evaluation of damages and provides litigation support services pertaining to a variety of businesses and industries.

Specific assignments include work in the following areas:

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|--------------------------------|-----------------------|
| * Business Income Losses | * Economic Damages |
| * Extra Expense Measurement | * Subrogation Cases |
| * Inventory Losses | * Property Losses |
| * Employee Dishonesty Losses | * Theft Losses |
| * Financial Condition Analysis | * Loss of Income |
| * Lost Wages | * Funds Flow Analysis |

Ms. Bestul also participates in numerous industry related functions and presents seminars on various topics to insurance companies