

The Seale & Associates Litigation Support group leverages decades of experience in financial services, law and industry to successfully support law firms, and their clients, with expert testimony and economic and financial analysis for complex litigation and regulatory proceedings. Our experts and support staff have substantial expertise in the fields of accounting, audit, economics, finance, law and tax, as well as strong business acumen and a keen understanding of the litigation process.

The Litigation Support team assists law firms with all aspects of litigation, including:

- Formulating and assessing damage claims
- Analyzing key business, economic and financial issues
- Constructing economic, financial and statistical models
- Preparation of testimony
- Critique of opposing experts

Subject Matter Expertise

Audit	Fairness Opinions	Economic Damage Issues and Analysis
Board Roles and Responsibilities	Fairness Issues	Bankruptcy Issues, including solvency and fraudulent conveyance
Governance	Special Committee Issues	Fee Issues
Tax	Mergers & Acquisitions (M&A)	Leasing and Real Estate Financing
Commercial Banking Underwriting	Leveraged Buyouts and Recapitalizations	
Due Diligence	Fiduciary Issues	
Disclosure	Lender Liability	
Valuations		

In addition to our in-house team, Seale & Associates also maintains relationships with an extensive network of subject matter experts and industry veterans that can be leveraged on assignments where their specific expertise can add value.

Our Firm

Seale & Associates is a leading global investment bank applying a process-driven approach to a broad range of services, including mergers and acquisitions, corporate finance, and enterprise level strategy consulting. Our professionals are trusted advisors maintaining a high level of quality and integrity while presenting innovative ideas and solutions to address our clients' most complex dealings.

Seale & Associates, Inc.

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Senior Leadership

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Please contact us directly to learn more about our Litigation Support practice or to discuss your case.

Litigation Support Senior Leadership

Jim Seale

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Jim Seale founded Seale & Associates in 1999 and currently serves as President. Mr. Seale has more than 25 years of experience in mergers and acquisitions, corporate advisory, and strategy consulting. Prior to founding Seale & Associates, Mr. Seale led the corporate development and acquisition efforts of a large U.S. telecommunications firm. Earlier in his career, Mr. Seale was an auditor and accountant at Arthur Andersen and was a practicing attorney.

Mr. Seale served as a director on the boards of Monument Bank / Revere Bank until its merger with Sandy Spring Bank in 2020. Mr. Seale is an adjunct professor at George Washington University Graduate School of Business. In addition, Mr. Seale serves on the boards of various civic and charitable organizations including Super Leaders and he served as the chairman of the Audit Committee for The Langley School.

Mr. Seale received a J.D. from the University of Virginia Law School and a B.S. in Accounting from the University of Kentucky. He is both a CPA and member of the Virginia Bar.

Robert Whitney

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Managing Director – Washington, DC

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Robert Whitney is a managing director with over 15 years of experience in mergers, acquisitions, divestitures, recaps, arrangement of financing, general corporate advisory, and strategy consulting. Mr. Whitney has acted as lead advisor to numerous public and private companies on international and domestic transactions. Representative corporate clients include Flowserve, Hertz, ITT, KBR, Rheem, Triumph Group, Tyco, United Technologies and W.R. Grace, among others. Mr. Whitney has also advised the shareholders and management of many founder-owned, family-owned and other private organizations and helped them achieve their strategic objectives through transactions, strategic alternatives assessments and generational planning.

Prior to joining Seale & Associates, Mr. Whitney was an accountant at Deloitte & Touche in its Corporate Audit & Assurance Services group primarily serving SEC clients in the energy, financial services, and government contracting sectors, and is a CPA.

Representative firm experience as either expert witness or author/co-author of report:

- Expert witness for plaintiff (Gary, Williams, Parenti et al; Bassman Mitchell & Alfano; law offices of Geoffrey Gitner) in DAG Enterprises, Inc. et al v. ExxonMobil Corp. et al in connection with issues of financing feasibility and credit rating analysis. United States District Court for the District of Columbia. (2003-2005)
- Expert witness for plaintiff (Kirby McInerney & Squire), In re AT&T Corp. Securities Litigation, AT&T Wireless Shareholder Litigation in connection with IPO issues, tracking stock issues, and disclosure issues. In the United States District Court District of New Jersey. (2003-2006)
- Expert witness for City of Houston (Epstein Becker Green Wickliff & Hall) regarding application of CenterPoint Energy and Texas Genco to determine “stranded costs” and other true-up balances (potential \$4 – \$5 billion rate case), before the Public Utility Commission of Texas; Many issues were involved, including valuation, fairness, and minority issues. PUC Docket No. 29526. (2004-2005)
- Expert witness for defendant (Jenkins & Gilchrist; Troutman Sanders) in Highland Capital Management v. Leonard Schneider et al v. RBC Dominion Securities in connection with terms and standards of a certain private transaction and the authority of an advisor. United States District Court Southern District of New York. (2004-2008)
- Expert witness for third-party defendant, Bank of America Securities, in Bank of America et al v. J.P. Morgan (Chase) Securities et al in connection with due diligence, disclosure, securitization (Commercial Financial Services, Inc.) and good faith issues (Helms Mulliss and Day Edwards). In the District Court of Tulsa County, State of Oklahoma. (2004-2005)
- Expert witness for plaintiff (Padova & Lisi) in Joseph A. Robinson et al v. Berwind Financial Securities et al in connection with engagement contract, best efforts, proper advice and other issues. In the Court of Common Pleas Philadelphia County. (2004-2006)
- Valuation support for private company client (Ballard Spahr) in IRS gift tax dispute (2018)