



AUDIT SERVICES U.S., LLC

Jeremy D. Katz
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FOR IMMEDIATE RELEASE

Audit Services Expansion Continues

New York, NY, September 15, 2017 - Audit Services is pleased to announce the addition of new legal resources to its team, as well as the addition of a new audit manager. David Potter and James Moyle of Lazare, Potter, Giacovas & Moyle, have been retained to provide assistance with complex legal issues that may arise during the course of an unclaimed property audit. Both are experienced litigators who will be instrumental in helping Audit Services move unclaimed property audits forward on behalf of our client states. Their biographies are attached for your reference.

We are also pleased to announce that Jim Dowley, formerly the Compliance Supervisor for the state of Ohio Division of Unclaimed Funds, has joined Audit Services. Jim is a senior unclaimed property audit manager with more than 28 years of experience in unclaimed property auditing. Jim's experience includes managing hundreds of state audits, many of which were general ledger unclaimed property audits of the nation's largest companies. Jim graduated from Ohio State with a B.S. in Finance.

Founded in 1997, Audit Services U.S., LLC is the leading provider of comprehensive unclaimed property auditing services to the states. Audit Services has dedicated new resources to reorganize our unclaimed property auditing program, recruited expert managers and consultants, and created expanded new compliance service offerings to better serve our clients.

If you have any questions or would like to set up a meeting to discuss Audit Services' expanded general ledger audit program, please feel free to reach out to me any time by phone at 917-692-5852 or by email at jkatz@auditservicesus.com.

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David Potter

David Potter is an accomplished litigator, having conducted over 35 jury trials, 100 bench trials and hearings, and numerous appellate arguments in state and federal courts. For over 25 years, he served as a faculty member for the National Institute of Trial Advocacy and Hofstra University Trial Techniques Program. Mr. Potter has also been a frequent commentator on Court TV.

Mr. Potter began his legal career as a New York City Assistant District Attorney, where he initially handled drug, larceny and corruption cases. Less than three years after joining the District Attorney's office, he was promoted to the position of trial attorney in the Homicide Bureau. Mr. Potter later joined a 60-lawyer business law firm in New York and transitioned into civil litigation.

In 1993, Mr. Potter co-founded the law firm of Lazare Potter & Giacovas (now Lazare Potter Giacovas & Moyle), where he continued representing clients in a wide range of commercial matters. He currently represents clients in complex commercial litigations, arbitrations and mediations, contract negotiations and employment matters.

Education

- Albany Law School of Union University, Albany, New York (J.D., 1986 - Recipient, Order of the Barristers Award)
- St. Lawrence University, Canton, New York (B.A., 1982)

Bar Admissions

- States of New York and Massachusetts
- District of Columbia
- U.S. Court of Appeals for the Second Circuit
- U.S. District Courts for the Southern and Eastern Districts of New York

Professional Activities

Member: New York County Lawyers' Association (Federal Courts Committee); New York State Bar Association; New York City Bar Association; The Defense Research Institute



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James Moyle

Mr. Moyle's practice covers a broad range of industries and includes commercial litigation, arbitrations, regulatory investigations, securities class and derivative actions and employment issues. The flexibility of his practice allows Mr. Moyle to represent companies as well as individual officers, directors and employees in important matters whether large or small.

Mr. Moyle's successful track record over more than twenty-five years has earned him repeated recognition as one of New York's leading business lawyers. *Chambers USA*, for example, has described him as a "superb litigator" and "an excellent tactician." Some of the nation's most respected companies turn to him for a variety of matters that demand a sophisticated yet pragmatic approach. Mr. Moyle's strategic advice has resulted in many early-stage victories, and has allowed clients to manage risk and control costs by positioning cases for highly favorable settlements.

Mr. Moyle is also an experienced courtroom advocate, and in one case the winning jury verdict after a six-week trial was hailed by the *National Law Journal* as one of the "Top Defense Wins of the Year." He also has successfully litigated matters before administrative courts, including a recent win against the SEC's Division of Enforcement in the first case ever brought under new Regulation A+.

Before starting his own firm, Mr. Moyle was a partner at Alston & Bird LLP and at Clifford Chance LLP, one of the world's largest firms, where he was a two-term member of the firm's global governing board. Mr. Moyle has authored numerous articles on financial services litigation and is a member of the New York State Bar Association, the New York City Bar Association, and the Federal Bar Council.

Education

- Albany Law School of Union University (JD, magna cum laude, 1991)
- State University of New York at Binghamton (BA, English with honors, 1988)

Bar Admissions

- New York
- United States Supreme Court
- United States Court of Appeals for the Second Circuit
- United States Court of Appeals for the Third Circuit
- United States Court of Appeals for the Seventh Circuit
- United States District Court for the Southern District of New York
- United States District Court for the Eastern District of New York
- United States District Court for the Central District of Illinois