

# James M. Gee, CPA, MAcc, CIRA, CFE



**Gee Hashimoto**  
ADVISORY

Forensic Accounting • Expert Rebuttal •  
Regulatory Matters • Asset Tracing  
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## PROFESSIONAL PROFILE

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Independent forensic accountant, CPA, CIRA, and CFE with 23 years of DOJ/U.S. Trustee service and 30 years of combined experience in forensic accounting, tax, insolvency, insurance-related financial analysis, and litigation support. Extensive sworn-testimony and court-facing experience in contested federal matters, including work with the SEC, FBI, IRS-CI, and U.S. Attorneys. Experienced in rebuttal analysis, tracing investor and operating funds, reconstructing incomplete books and records, evaluating entity structures and tax-sensitive transactions, and presenting clear financial opinions for courts, counsel, trustees, receivers, and regulators.

## CORE STRENGTHS

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- Expert rebuttal and critique of opposing financial analyses, tracing opinions, and damages-related assertions
- Sworn testimony, affidavits/declarations, deposition support, and trial-ready financial summaries
- Tracing funds across multi-entity bank, brokerage, real estate, business, and high-value asset transactions
- Reconstruction of incomplete, altered, or missing accounting records and source documentation
- Analysis of alleged securities fraud, Ponzi-type activity, concealment, insider transactions, and asset dissipation
- Review of tax returns, insurance records, entity structures, capitalization, solvency, and complex financial reporting

## EXPERIENCE

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### **Gee Hashimoto Advisory — Director & Co-Founder** (*Oct 2025–Present*)

- Lead forensic accounting and litigation consulting engagements involving alleged fraud, ownership disputes, insolvency, asset recovery, and expert rebuttal.
- Prepare expert analyses, rebuttal reports, source-and-use-of-funds schedules, and financial summaries for contested matters.
- Provide tracing, records reconstruction, and strategic consulting for counsel, fiduciaries, and other litigation stakeholders.

### **U.S. Department of Justice, Office of the U.S. Trustee — Senior Analyst / Investigator** (*2002–2025*)

- Conducted high-impact financial investigations involving concealment, fraudulent transfers, asset diversion, deficient books and records, and complex entity structures.
- Testified under oath 100+ times in contested bankruptcy, restructuring, fraud, and related federal proceedings; testified once in an expert capacity in a successful criminal bankruptcy-fraud prosecution; and was deposed in discharge and asset-concealment litigation.
- Supported 500+ court matters through forensic accounting, tax-record review, rebuttal analysis, discovery support, complaint development, review of expert materials and appraisals, and witness preparation.

- Worked with the SEC, FBI, IRS-CI, and U.S. Attorneys in parallel enforcement matters, providing practical familiarity with regulator and enforcement methodologies.
- Sat alongside trial counsel in Rule 2004 examinations and litigation depositions, and trained trustees in examinations under oath and review of complex financial and tax documentation.

### **Public Accounting (Tax & Forensics) — Sweeney Conrad / Arthur Andersen / Neilson Elggren Durkin & Co. (1996–2002)**

- Performed forensic reconstruction, tax analysis, and litigation support for trustees, fiduciaries, and the IRS.
- Analyzed complex partnership, corporate, and high-net-worth financial structures in contested and distressed settings.

### **TESTIMONY & LITIGATION EXPERIENCE**

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CPA, CFE, CIRA, and former U.S. Trustee Analyst/Auditor with 23 years of federal insolvency, fraud, and litigation-support experience. Testified under oath (50+) and/or as affiant/declarant 100+ times in contested proceedings for the plaintiff/prosecution and in an expert capacity in successful criminal bankruptcy-fraud cases. Provided forensic accounting, discovery support, rebuttal analysis, witness prep, and review of tax returns, depreciation schedules, entity structures, insurance & vendor contracts, leases, loan docs and financial statements in well over 500+ investigations, including Chapter 7, Chapter 11, Subchapter V, § 707, and § 727 matters.

### **SELECTED REPRESENTATIVE MATTERS**

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- Geneva Steel-related criminal bankruptcy fraud prosecution — testified in expert capacity in successful criminal trial involving attorney fraud.
- Val Southwick / Vescor (2008) — key investigative support in large Ponzi / fractional-interest matter involving complex entity, tracing, and enforcement coordination issues.
- Dee Allen Randall & Horizon Financial (2009) — analyzed complex tax and organizational structures in securities / insurance fraud matter; testimony supported appointment of trustee over insurance company.
- USA v. Garcia (2012) — expert testimony and financial-misconduct analysis.
- USA v. Szanto (2024) — bankruptcy fraud fund-flow investigation.
- Fhuere (2024) / Woolf (2015) — §727 records and concealment analyses.

### **PROFESSIONAL LEADERSHIP & VOLUNTEER SERVICE**

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National Association of Federal Equity Receivers (NAFER)

- Volunteer committee service including the Tax Committee, Annual Conference Committee, Regional Conferences Committee, and Publications Committee.
- Contributed to conference / panel planning, including stablecoins / GENIUS Act programming, and publications support including an insurance primer for receivers.

### **INSURANCE LICENSURE & PRACTICE**

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- Active Utah Insurance Producer License — Life, Health, Property & Casualty.
- Founder of Gee Family Insurance, an independently owned Farmers Insurance agency / brokerage in Highland, Utah.
- Practical experience with insurance products, policy structures, agency operations, and insurance-related financial documentation relevant to contested matters.

### **EDUCATION & CREDENTIALS**

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- CPA (Utah and Washington), CIRA, CFE
- Brigham Young University — MAcc (Taxation) and B.S. in Accounting (1996)