

## QUALIFICATIONS AND EXPERIENCE OF MURRAY JOHN LAZELLE

### QUALIFICATIONS

**Bachelor of Commerce and Administration (Victoria 1974)**  
**Member of the New Zealand Institute of Chartered Accountants**

### PROFILE

I have been providing specialist forensic accounting and litigation support services for twelve years. I was initially engaged in 1995 by the Commission conducting the Winebox Inquiry. Since that engagement, I have provided expert evidence on damages and valuation issues in the High Court, Family Court, arbitrations and mediations. I have acted for the Commerce Commission, Crown Law Office, Auckland District Law Society and have acted as advisor to two Commissions of Inquiry.

Prior to establishing my forensic accounting practice, I worked for three of the 'big four' international Chartered Accounting practices in NZ and Australia, followed by twelve years of commercial experience as a Chief Financial Officer with private and public companies in New Zealand.

### SOME EXAMPLES OF COMPLETED ASSIGNMENTS

<b>Breach of contract</b>	Assessment of loss and damages and the investigation of causation issues in the following industries: transport, property development, construction, telecommunications, fishing, real estate, finance, boat building and mining
<b>Trusts</b>	Litigation arising from trust management issues including beneficiary/trustee disputes and the use of trusts as a defensive relationship device
<b>Reckless trading</b>	Actions by creditors and analysis for the Insolvency & Trustee Service
<b>Phoenix companies</b>	Actions by creditors. I also provided expert evidence in the important Aeromarine (Sojourner v. Robb) case
<b>Relationship Property</b>	Investigation of financial issues arising in relationship property disputes and preparation of valuations in support of relationship property settlements
<b>Intellectual property</b>	Loss & damages assessments arising from breach of copyright
<b>Insurance</b>	Forensic accounting services associated with liability litigation and advisory services to insurers in respect of income protection policies
<b>Shareholder disputes</b>	Earnout, warranty and valuation disputes
<b>Commerce Act</b>	Assessment of losses for a private action for damages
<b>Commerce Act</b>	Expert witness services in relation to the meat, electricity, oil and computer industries
<b>Fair Trading Act</b>	Pyramid schemes and investigation of issues arising from finance company fees
<b>Producer Boards</b>	Loss/damages assessments associated with quota disputes and litigation associated with the wool, meat and dairy industries.
<b>Disciplinary Boards</b>	Analysis in support of Auckland District Law Society disciplinary proceedings arising from bloodstock and film partnerships
<b>Employment issues</b>	Breach of fiduciary duties and fraud; advisory services in employer – union mediations
<b>Charitable Trusts</b>	Investigation of solvency issues; financial issues involved in a prosecution by the Serious Fraud Office involving the gaming industry
<b>Investment management</b>	Advisor negligence issues and litigation associated with investor losses arising from a failed contributory mortgage companies
<b>Defamation</b>	Opinion as to loss in defamation proceedings
<b>IRD</b>	Expert evidence for the Crown Law Office in litigation undertaken on behalf of the Inland Revenue Department.