

IN THE STATE COURT OF FULTON COUNTY
STATE OF GEORGIA

[REDACTED], as administrator of
the estate of [REDACTED] and as
guardian of J.H. and T.H.,

Plaintiff,

v.

MARTIN-ROBBINS FENCE COMPANY;
ARCADIS U.S., INC.; GEORGIA
DEPARTMENT OF TRANSPORTATION;
and JOHN DOES 1-10,

Defendants.

Civil Action No.: [REDACTED]

PLAINTIFF'S RESPONSE TO DEFENDANTS'
MOTION TO EXCLUDE J.P. GINGRAS

1. Introduction

J.P. Gingras is a forensic accountant who specializes in economic damages calculations. The analysis for expert testimony begins and ends with Rule 702, which establishes when “a witness qualified as an expert” may testify. O.C.G.A. § 24-7-702. To be admissible, an expert must be qualified; his opinions must be reliable; and his opinions must be helpful to the jury. *See id.*; *see also Kilgore v. Reckitt Benckiser, Inc.*, 917 F. Supp. 2d 1288, 1293 (N.D. Ga. 2013). Because Mr. Gingras’ testimony satisfies the three-part test of Rule 702(b), he can testify as an expert.

Mr. Gingras is the leading expert for economic damages in Georgia. Indeed, Martin Robbins’ lawyers have retained Mr. Gingras as an economic damages expert in personal injury

matters on behalf of their other clients.¹ For the last decade, Mr. Gingras has been a professor at Georgia State University where he teaches accounting at the Bachelor's and Master's levels in the School of Accountancy of the J. Mack Robinson College of Business.² Mr. Gingras has been licensed in the State of Georgia as a Certified Professional Accountant ("CPA") for more than twenty years.³ He is also a Certified Fraud Examiner ("CFE"); a Forensic Certified Public Accountant ("FCPA"); a Certified Global Management Accountant ("CGMA"); a Certified Financial Crime Specialist ("CFCS"); and is Certified in Financial Forensics ("CFF").⁴ State and federal courts routinely deny motions seeking to exclude Mr. Gingras from testifying. *E.g.*, *Brantley v. Gwinnett Hospital Sys., Inc.*, Case No. 18-C-00124-S4, Gwinnett County (Aug. 4, 2020) (Ex. A); *Bortle v. Arntzen*, Case No. 18-A-2143, Cobb County State Court (Feb. 28, 2020) (Ex. B); *Coleman v. USA*, Case No. 1:14-cv-168 (M.D. Ga. Aug. 5, 2016) (Ex. C); *Woodward v. Dempsey*, Case No. 1:14-cv-03710 (N.D. Ga. Aug. 1, 2016) (Ex. D); *Taylor v. Decatur Health Resources, Inc.*, Case No. 12CV459501, Dekalb County Superior Court (Mar. 28, 2014 (Ex. E).

Notably, Defendants do not challenge Mr. Gingras' qualifications or methodology. *See* Martin Robbins Mot. at 5, n.2 ("Martin Robbins does not object to either Mr. Gingras' qualifications as an accountant or to the methodology of calculating present value of money.").

¹ Martin Robbins' lawyers retained Mr. Gingras in the matter of *Christopher Micallef v. Barbara Case*, Civil Action No. 19-EV-004987, State Court of Fulton County. Mr. Gingras was deposed in that matter on February 1, 2020. In that case, Mr. Gingras expressed expert opinions associated with Mr. Micallef's (*i.e.*, plaintiff) lost wages, lost benefits, loss of household services as well as Mr. Micallef's future medical health care needs (*i.e.*, medical life care plan), all at present values. Mr. Gingras used the same methodology, the same bases to develop his assumptions, and the same presentation (*i.e.*, presenting averages and rounded numbers in bold red). The complaint, Mr. Gingras' deposition notice, and his retainer are attached as Exhibit F.

² Gingras CV (Ex. G).

³ *Id.*

⁴ *Id.*

Rather, Defendants’ motion simply attacks the factual assumptions underlying Mr. Gingras’ testimony. *Id.* at 2. However, the law is clear that a challenge to an economist’s factual assumptions – even if it is valid – goes to “the weight and not the admissibility of the expert testimony. . .”⁵ *S. Ry. Co. v. Montgomery*, 192 Ga. App. 308, 311 (1989); *accord Woodard*, 2016 WL 4079713, at *3 (N.D. Ga. Aug. 1, 2016) (“The concerns that Defendant expresses regarding Mr. Gingras’s opinion can be addressed through cross-examination at trial and through the testimony of their rebuttal expert . . .”); *see also Vanskike v. ACF Indus., Inc.*, 665 F.2d 188, 211–12 (8th Cir. 1981) (“Assumptions such as those the economist made go to the weight of the evidence and not its admissibility.”); *Murphy v. Sandoval Cty.*, 2019 WL 8331482, at *3 (D.N.M. Feb. 5, 2019) (“The underlying validity of an economist’s factual assumptions go to the weight not the admissibility of the evidence.”); *Streit v. Halverson*, 2018 WL 3763811, at *5 (W.D. Mo. Aug. 8, 2018) (“Any assumptions made by an economist may impact the weight of the evidence as evaluated by the jury, but are not sufficient basis to exclude the testimony altogether.”). In other words, Mr. Gingras may testify, and if Defendants wish to challenge the factual assumptions underlying his testimony, they may do so through cross examination.

2. Legal Standard

Code Section 24-7-702(b) and *Daubert v. Merrell Dow Pharmaceuticals, Incorporated*, 509 U.S. 579 (1993), govern the admissibility of expert testimony.⁶ The purpose of the inquiry

⁵ Martin Robbins concedes the frivolous nature of its brief. *See* Martin Robbins Mot. at 12-13 (“[A]n expert’s assumptions go to weight, not admissibility.”) (citing *Quiet Tech. DC-8, Inc. v. Hurel-Dubois UK Ltd.*, 326 F.3d 1333, 1345 (11th Cir. 2003)).

⁶ The General Assembly has explicitly stated that courts applying O.C.G.A. § 24-7-702 in civil cases “may draw from the opinions of the United States Supreme Court in *Daubert v. Merrell Dow Pharmaceuticals, Inc.*, 509 U.S. 579 (1993); *General Electric Co. v. Joiner*, 522 U.S. 136 (1997); *Kumho Tire Co. Ltd. v. Carmichael*, 526 U.S. 137 (1999); and other cases in federal

under Rule 702 “is to make certain that an expert, whether basing testimony upon professional studies or personal experience, employs in the courtroom the same level of intellectual rigor that characterizes the practice of an expert in the relevant field.” *Kumho Tire Co., Ltd. v. Carmichael*, 526 U.S. 137, 152 (1999).

The admissibility standards of Rule 702 are not, however, a substitute for the adversarial process. Instead, cross-examination and the introduction of contrary evidence are the “appropriate means” of attempting to attack expert evidence. *Daubert*, 509 U.S. at 596. “Where the expert’s testimony has a reasonable factual basis, a court should not exclude it. Rather, it is for opposing counsel to inquire into the expert’s factual basis.” *United States v. 0.161 Acres of Land*, 837 F.2d 1036, 1040 (11th Cir. 1988). That is why the “case law after *Daubert* shows that the rejection of expert testimony is the exception rather than the rule.” *Kilgore v. Reckitt Benckiser, Inc.*, 917 F. Supp. 2d 1288, 1293 (N.D. Ga. 2013) (quoting Fed. R. Evid. 702 advisory committee’s note to 2000 amendments).

To be admissible, an expert’s opinions generally must meet three requirements: (1) the expert must be qualified to give his or her opinions; (2) the opinions must be reliable; and (3) the opinions must be helpful to the jury. *See Kilgore*, 917 F. Supp. 2d at 1292 (citing *City of Tuscaloosa v. Harcros Chems., Inc.*, 158 F. 3d 548, 562-63 (11th Cir. 1998)); *see also* O.C.G.A. § 24-7-702.

3. Argument

courts applying the standards announced by the United States Supreme Court in these cases.” O.C.G.A. § 24-7-702(f) (emphasis added).

Because Mr. Gingras is qualified to give his opinions, his opinions are reliable, and his opinions would be helpful to the jury, Defendants' motions should be denied. *See Kilgore*, 917 F. Supp. 2d at 1292; *see also* O.C.G.A. § 24-7-702.

3.1. Mr. Gingras is Qualified.

For good reason, Defendants do not challenge Mr. Gingras' qualifications to testify about his economic analyses. Mr. Gingras is qualified. That is undeniable.

Mr. Gingras graduated Magna Cum Laude with a degree from St. Bonaventure University in 1998, with concentrations in finance, accounting, and economics.⁷ He earned an M.B.A. in 1998 from the same university.⁸ Mr. Gingras became a CPA and went to work for the global accounting firm Deloitte & Touche, LLP. After seven years at Deloitte, Mr. Gingras became the Director of Finance and Accounting Litigation Support at Alston & Bird, LLP.

More than 10 years ago, Mr. Gingras founded The Gingras Firm, LLC. Mr. Gingras has worked in accounting and forensic accounting for more than 20 years. As a forensic accountant, Mr. Gingras consults for attorneys as well as businesses, routinely performing economic damages analyses for plaintiffs and defendants in personal injury and wrongful death matters. Mr. Gingras is a member in good standing of a number of professional organizations, including the American Institute of Certified Public Accountants ("AICPA"), the Association of Certified Fraud Examiners, and the Georgia State Society of CPAs.

Mr. Gingras has been deposed or offered expert opinions in almost 100 cases in state and federal courts, including a case on behalf of Martin Robbins' lawyers where he used the same

⁷ Gingras CV.

⁸ *Id.*

methodology and made similar assumptions.⁹ Notably, Mr. Gingras has never been excluded from testifying by any Court as to the types of expert opinions which the Defendants now challenge.

As a result of his extensive education, training, and experience, Mr. Gingras is qualified. Defendants do not argue to the contrary.

3.2. Mr. Gingras' Opinions Are Reliable.

“‘[T]he trial court has broad discretion in deciding how to assess the reliability of expert testimony.’” *Wilson v. Redmond Constr., Inc.*, 359 Ga. App. 814, 820 (2021) (quoting *Smith v. CSX Transp., Inc.*, 343 Ga. App. 508, 512 (2017)). Typically, “[t]he reliability inquiry focuses on the principles and methodology underlying the expert’s opinion, *not the expert’s conclusions.*” *Sec. & Exch. Comm’n v. Avent*, 2018 WL 8996270, at *2 (N.D. Ga. Mar. 15, 2018) (citing *Daubert*, 509 U.S. at 595) (emphasis added). This Court has “‘considerable leeway in deciding which tests or factors to use to assess the reliability of an expert’s methodology.’” *Wilson*, 359 Ga. App. at 820 (quoting *Smith*, 343 Ga. App. at 512). Notably, Defendants do not object to Mr. Gingras’ “methodology of calculating present value of money.” Martin Robbins Mot. at 5, n.2. Instead, Defendants’ attacks focus on Mr. Gingras’ factual assumptions.

Mr. Gingras’ calculations are based on reasonable assumptions. An expert may offer opinions based on reasonable assumptions. *Maiz v. Virani*, 253 F.3d 641, 667 (11th Cir. 2001) (permitting an accounting expert to opine on forensic accounting issues based on “reasonable assumptions.”). Specifically, an economist’s factual assumptions are *not* a basis for exclusion. *See Woodard*, 2016 WL 4079713, at *3 (N.D. Ga. Aug. 1, 2016) (“The concerns that Defendant

⁹ See Testimony List (Ex. H).

expresses regarding Mr. Gingras’s opinion can be addressed through cross-examination at trial and through the testimony of their rebuttal expert . . .”): *see also Vanskike*, 665 F.2d at 211–12 (“Assumptions such as those the economist made go to the weight of the evidence and not its admissibility.”); *Murphy*, 2019 WL 8331482, at *3 (“The underlying validity of an economist’s factual assumptions go to the weight not the admissibility of the evidence.”); *Streit*, 2018 WL 3763811, at *5 (“Any assumptions made by an economist may impact the weight of the evidence as evaluated by the jury, but are not sufficient basis to exclude the testimony altogether.”)

3.2.1. Mr. Gingras’ lost wages calculations are reliable.

Mr. Gingras’ calculations as to lost wages are based on two reasonable assumptions. First, Mr. Gingras assumes that ██████████ would have retired at the age of 67 years old. He made that assumption based on data from the Social Security Administration, which says the “normal” retirement age is 67.¹⁰ However, as Mr. Gingras has expressly testified, the jurors can reach their own conclusions as to ██████████ probable retirement age and adjust his economic figures as they see fit.¹¹ For purposes of the present motion, the point is that the baseline assumption that ██████████ would have retired at the normal retirement age was reasonable.

Second, Mr. Gingras made reasonable alternative assumptions about ██████████ educational attainments – in one scenario, he assumed that ██████████ would continue working at her current level of education, and in another, he assumed that she would obtain an associate’s degree. The second scenario was based on evidence that ██████████ may have had an associate’s degree.¹² At trial, the jurors can decide which educational scenario they believe to

¹⁰ Gingras Dep., 21:15-23:10, 43:6-44:2 (Ex. I).

¹¹ Gingras Dep., 43:6-44:2, 47:15-49:4.

¹² Gingras Dep., 58:9-59:13.

be most fitting and can use that scenario to reach their verdict. As to the specific amounts of the wages, Mr. Gingras provided two scenarios, one based on her then-current earnings, and another based on her earnings if she were to obtain a higher level of education.¹³ Mr. Gingras based the various wage scenarios on data from the U.S. Bureau of Labor Statistics.¹⁴ Again, these are reasonable assumptions. The jury will decide which scenario is most likely.¹⁵

Mr. Gingras' assumptions were reasonable and based on data from unimpeachable sources, such as the Bureau of Labor Statistic and the U.S. Department of the Treasury.¹⁶ Without citing a shred of authority, Martin Robbins claims Mr. Gingras' assumptions were flawed. That is not proper. Rather, the proper way to challenge Mr. Gingras' assumptions is through cross-examination. *Woodard*, 2016 WL 4079713, at *3. That is because a challenge to an economist's factual assumptions goes to "the weight and not the admissibility of the expert testimony. . ." *Montgomery*, 192 Ga. App. at 311.

Georgia trial courts have analyzed (and approved) Mr. Gingras' expert opinions related to lost wages utilizing the same methodology. For example, in *Brantley v. Gwinnett Hospital System, Inc.*, the plaintiff proffered Mr. Gingras' expert testimony as to lost income and as to lost benefits and the loss of household services.¹⁷ In that case, Mr. Gingras used the exact same methodology and assumptions that he used in this case. In denying the defendant's motion to exclude, the trial court found that Mr. Gingras' methodology was "accepted and peer-reviewed

¹³ Gingras Dep., 24:13-25:15

¹⁴ Gingras Dep., 24:13-25:15.

¹⁵ Gingras Dep., 27:1-29:8, 55:17-58:4.

¹⁶ Gingras Dep., 36:5-21.

¹⁷ Order Denying Motion to Exclude Gingras, *Brantley v. Gwinnett Hospital System, Inc.*, Case No. 18-C-00125-S4, State Court of Gwinnett County, Judge Colvin (Aug. 4, 2020).

Mr. Gingras will give the jury the tools to decide the exact value of the household services [REDACTED] would have provided based on the number of hours they determine she would have contributed. For example, if the jury finds that [REDACTED] only contributed 1.2 hours of household services per day (or 5%), they would be able to use Mr. Gingras' analysis to find the exact value of those household services.²² On the other hand, if the jury finds that [REDACTED] contributed at 10% or 15%, they would be able to provide a value of those household services with certainty.²³ Mr. Gingras testified that it was up to the jury to decide which figures should be used based on the juror's conclusions as to the amount of time [REDACTED] would have spent performing household services.²⁴

Mr. Gingras' expert report specifically states that:

[REDACTED] actual loss of household services limitation or contribution *should be determined by the Trier of Fact*. This summary of scenarios presents a range from 0% to 100% limitation with 5% contribution or limitation (i.e., 1.2 hours of limitation or contribution) intervals presented at the cost of replacement for illustration purposes only. Testimony in this matter as well as other evidence should establish a basis for the Trier of Fact to determine what the appropriate percentage of limitation (i.e., 0% to 100% limitation) should be as this is a question of fact. No expert opinion is expressed as to the appropriate level of limitation within this expert report . . .²⁵

Mr. Gingras' methodology comes straight from the AICPA and he makes assumptions from unimpeachable sources, like the Bureau of Labor Statistics and the U.S. Department of the Treasury.²⁶ Therefore, Rule 702 is satisfied.

Georgia trial courts have analyzed (and approved) Mr. Gingras' expert opinions related to lost household services utilizing the same methodology. For example, in *Taylor v. Decatur*

²² Gingras Dep., 93:10-95:5.

²³ Gingras Dep., 93:10-95:5.

²⁴ Gingras Dep., 93:10-95:5, 95:6-96:19.

²⁵ Gingras Report at "Summary" Tab, Limiting Condition No. 3.

²⁶ Gingras Dep., 95:13-96:19.

Health Resources, Inc., the defendant made the same argument that Martin Robbins makes now – i.e., that “Mr. Gingras’ lost production assessment accounts for all hours spent away from work, including the time that Plaintiff spends asleep.”²⁷ The court aptly noted that the defendant’s argument was “simply incorrect.”²⁸ Exactly like in this case, Mr. Gingras testified “that his methodology provides an hourly ‘wage’ to quantify Plaintiff’s contribution to the home and it is incumbent upon *the jury* to actually apply that wage for however many hours per day that the jury sees as appropriate.”²⁹ For that reason, the trial court denied the defendant’s motion to exclude Mr. Gingras. This Court should do the same.

3.3. Mr. Gingras’ Opinions Will Be Helpful to the Jury.

In addition to being admissible, Mr. Gingras’ Hill’s testimony will be helpful to the jury. Expert testimony is helpful to the trier of fact if “concerns matters that are beyond the understanding of the average lay person.” *Kilgore v. Reckitt Benckiser, Inc.*, 917 F. Supp. 2d 1288, 1292 (N.D. Ga. 2013) (quotation marks and citation omitted). In other words, an expert’s testimony helps the jury where it is based on “specialized knowledge.” *Miller*, 300 Ga. App. at 861. There is no dispute that forensic accounting is beyond the understanding of the average lay person. Order Denying Motion to Exclude Gingras, *Brantley v. Gwinnett Hospital System, Inc.*, Case No. 18-C-00125-S4, State Court of Gwinnett County, Judge Colvin (Aug. 4, 2020) (“Gingras’ expert testimony will be helpful to the trier of fact.”). Mr. Gingras’ opinions are based on his specialized knowledge of forensic accounting. Therefore, Mr. Gingras’ expert testimony will be very helpful to the jury at trial.

²⁷ Order Denying Motion to Exclude Gingras, *Taylor v. Decatur Health Resources, Inc.*, Case No. 12CV4595-1, Superior Court of Dekalb County, Judge Johnson (Mar. 28, 2014).

²⁸ *Id.* at 4.

²⁹ *Id.* at 5 (emphasis in original).

Mr. Gingras is an economist, not a factual witness. Mr. Gingras will give the jury the tools to make certain economic decisions, but the jury must decide the facts upon which those decisions are made.³⁰ To that end, Mr. Gingras will offer opinions about the economic value of certain events that could have occurred in [REDACTED] life, but he will not offer opinions about the likelihood that she would have made particular life choices. That is appropriate.

For example, it *is* appropriate for Mr. Gingras to offer opinions about the economic value of [REDACTED] lost earnings, but it would *not* be appropriate for him to offer factual opinions as to the precise level of education that [REDACTED] would have achieved. For that reason, Mr. Gingras offers opinions about the value of [REDACTED] future earnings in either of two educational scenarios, but he does not offer an opinion about whether she would have continued working at her then-current level of education or earned an associate's degree. Instead, Mr. Gingras invites the jury to decide which educational scenario it considers more likely based on the evidence presented at trial.³¹ That is appropriate – Mr. Gingras can offer economic opinions, but not factual ones, and that is exactly what he has done.

Similarly, it *is* appropriate for Mr. Gingras to offer opinions about the economic value of lost household services, but it would *not* be appropriate for him to offer factual opinions as to how many hours per day [REDACTED] would have worked in the house. Mr. Gingras can calculate the value of household services based on his expertise, but because he did not know [REDACTED] he has no opinion as to how many hours per day she would have devoted to performing such services. For that reason, Gingras offers his opinion about the value of [REDACTED] household services, but invites the jury to determine how many hours per day she actually would have spent

³⁰ Gingras Dep., 19:13-20-9.

³¹ Gingras Dep., 40:1-8,

performing them.³² Mr. Gingras is able to specify what the value of household services would have been based on a twenty-four hour clock, but he expressly declined to provide an opinion as to how many hours per day [REDACTED] would have spent performing those services.³³ As he pointed out, the jury can determine how many hours per day [REDACTED] would have spent in this way, and multiply that figure by the corresponding hourly rate. That is appropriate – Mr. Gingras offers opinions about economics, not [REDACTED] personal life.

By offering economic opinions but not factual ones, Mr. Gingras stays within his lane. That makes his testimony *more* reliable, not less so. Mr. Gingras is a well-credentialed professional economist, but as everyone recognizes, he did not know [REDACTED] when she was alive. His opinions about economics satisfy Rule 702. But imagine the *Daubert* motions that Defendants would (appropriately) file if Mr. Gingras attempted to offer ‘expert’ opinions about the personal life choices that [REDACTED] would have made, such as whether to return to college or how many hours to spend working around the house. Mr. Gingras has done exactly what he was supposed to do – he has offered opinions about economics, and left the rest to the jury.

3.4. A Rule 702 Motion is Not the Proper Vehicle for Defendants’ Arguments.

Mr. Gingras passes the test under Rule 702 because he is eminently qualified, his opinions are reliable, and his opinions will help the jury. Realizing the futility of attacking Mr. Gingras’ ability to testify under Rule 702, Defendants use their motions to attack Mr. Gingras’ underlying assumptions. That is not the proper basis for a Rule 702 motion.

The Court’s role as the “gatekeeper” just means applying Rule 702. “[V]igorous cross-examination, presentation of contrary evidence and careful instruction on the burden of proof are

³² Gingras Dep., 93:10-95:5.

³³ Gingras Dep., 93:10-95:5.

the traditional and appropriate means of attacking shaky but admissible evidence.” *Haynes v. Lawrence Transp. Co.*, 2015 WL 5601942, at *2 (N.D. Ga. Mar. 24, 2015); *accord Daubert*, 509 U.S. at 113 (“Cross-examination, presentation of contrary evidence, and careful instruction on the burden of proof, rather than wholesale exclusion under an uncompromising ‘general acceptance’ standard, is the appropriate means by which evidence based on valid principles may be challenged.”).

4. Conclusion

Mr. Gingras is an eminently qualified forensic accountant, his opinions are reliable, and his expert testimony will be helpful to the jury. Therefore, Rule 702(b) is satisfied. Plaintiff respectfully requests that the Court DENY Defendants’ motions to exclude Mr. Gingras’ expert testimony.

Respectfully submitted this 27th day of December 2021.

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that the undersigned has this day electronically filed the within and foregoing ***PLAINTIFF'S RESPONSE TO DEFENDANTS' MOTION TO EXCLUDE***

J.P. GINGRAS with the Clerk of Court using the Odyssey e-filing system as follows:

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