



# RACHEL (MIMMS) HUGHES

SENIOR DIRECTOR

PHOENIX

## quick facts

- Performs analyses of damages and business valuation in complex litigation
- Analyzes fraudulent conveyance, cramdown interest rates, and plan feasibility in bankruptcy matters
- CPA, ABV, CFE, and CIRA



Rachel (Mimms) Hughes is a Senior Director with Alvarez & Marsal Disputes and Investigations in Phoenix. She provides forensic accounting expertise and dispute advisory services for damages and valuation issues in the context of commercial litigation, arbitration, and bankruptcy proceedings.

Ms. Hughes assists clients with damages analyses, forensic accounting, fraud investigations, and valuation-related disputes. In bankruptcy matters, she has analyzed fraudulent conveyance, solvency, plan feasibility, Section 1111(b)(2) elections, and cramdown interest rates. Ms. Hughes has worked with clients in various industries, including retail, consumer products, aviation, real estate, education, technology, gaming, renewable energy, and direct sales.

Recently, Ms. Hughes consulted on various forensic accounting issues, including performing data analytics to identify transactions with potential indicators of fraud, examining intercompany balances and related transactions, synthesizing vast volumes of electronic and hard-copy data into reporting metrics, and consulting on damages issues relating to accounting procedures to calculate payments under disputed contracts.

Ms. Hughes has also served as an advisor to international companies with complex debt refinancing transactions, dividend recapitalization transactions, and restructuring prior to bankruptcy filings to determine whether any were subject to fraudulent conveyance challenges. She has performed solvency analyses, assessed reasonably equivalent value, and handled sensitivity analyses to key inputs relied on in fairness opinions obtained at the time of the transactions.

Ms. Hughes earned a bachelor's degree in accounting and finance from Oklahoma State University. She is a Certified Public Accountant (CPA), Accredited in Business Valuation (ABV), Certified Fraud Examiner (CFE), and Certified Insolvency and Restructuring Advisor (CIRA)