



HEMMING MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Nathan Fan, CPA/CFF, CFE

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Principal Manager, 2012-2016
2009 – 2011	Hemming Morse, Inc. Manager, Litigation and Forensic Consulting Services Group
2004 – 2009	FTI Consulting, Inc. Director, Forensic and Litigation Consulting
2002 – 2004	Deloitte & Touche, LLP Consultant, Financial Advisory Services
2002	University of California at Berkeley B.A. Economics

Professional & Service Affiliations

- **Certified Public Accountant**
- **Certified in Financial Forensics**
- **Certified Fraud Examiner**
- **American Institute of CPAs**
- **Association of Certified Fraud Examiners**
- **California Society of Certified Public Accountants**
 - State Accounting Principles and Attestation Services Committee
 - At-Large Member, 2014-present
 - Forensic and Valuation Services Section
 - Los Angeles Chapter Chair, 2014-present
 - Steering Committee, 2014-present
 - Economic Damages and Fraud Section, 2011-present
- **Golden Gate University**
 - Adjunct Professor, Introduction to Financial Forensic Accounting, 2016

page 1 of 2

Los Angeles Office

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Nathan Fan, CPA/CFF, CFE

Selected Experience

- Assisted expert in determining whether a subprime mortgage lender's independent auditors complied with Generally Accepted Auditing Standards ("GAAS") during the audit of the lender's accounting and disclosures related to bad debt reserves and revenue recognition.
- Consultant in an accounting investigation for a medical device manufacturer. Analyzed the company's compliance with US Generally Accepted Accounting Principles ("GAAP") in accounting for inventory and the allowance for return reserves. Presented findings to the audit committee and assisted in preparing the Company's response to the Securities Exchange Commission's inquiry.
- Consultant for a defendant accused of orchestrating a multi-million dollar Ponzi scheme. Performed an in-depth fraud investigation and review of the individual's financial records and communications and disclosures with investors. Provided analyses and conclusions that were included in the final presentation to the Assistant United States Attorney.
- Consultant in an accounting and fraud investigation for an international mining conglomerate. Analyzed the appropriate accounting for capitalized expenditures under both US and Canadian GAAP. Performed an in-depth study and determination of the effectiveness of company's internal controls over financial reporting. Presented findings and analysis to company's outside counsel.
- Consultant in a global royalty audit and compliance program for a Fortune 100 industrial supplies manufacturer. Reviewed and analyzed client's licensing practices and licensees' sales reporting programs. Quantified unreported royalty amounts, interest, and associated penalties and implemented procedures for ongoing monitoring of specific licensees.
- Consultant in the investigation of stock option backdating claims against an international software solutions company. Reviewed company's internal controls and stock option granting process. Determined appropriate stock option measurement dates and the necessary restatement amounts; reported findings to the special committee.
- Assisted expert in the defense of a patent portfolio infringement claim related to medical stent technology for an international Fortune 500 pharmaceutical manufacturer. Prepared a reasonable royalty claim under the Georgia Pacific factors, critiqued the opposing expert's market analysis, and developed a defense for the plaintiff's conveyed sales and price erosion claims. Assisted the expert through deposition and trial by preparing trial exhibits and graphics.
- Assisted expert in analyzing whether an international financial services firm's accounting for deferred tax assets and the associated valuation allowance complied with GAAP. The analysis included both determining the appropriateness of the Company's accounting, as well as the auditor's evaluation of the accounting and the subsequent opinion of the financial statements.

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