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CERTIFIED PUBLIC ACCOUNTANTS,
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CURRICULUM VITAE

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Greg Regan, CPA/CFF, MBA

Profile

Greg Regan is a Partner in the Forensic and Financial Consulting Services Group in the San Francisco office of Hemming Morse, LLP. In 2013, Greg was appointed to the American Institute of CPA's ("AICPA") Forensic and Valuation Services Executive Committee. This 9-member committee establishes professional standards for practitioners performing consulting services that require the application of forensic or valuation-related methodologies. From 2010 to 2013, he served on the AICPA's Forensic and Litigation Services ("FLS") Committee. This 11-member committee provides professional guidance to CPA practitioners who perform accounting investigations, economic damage analyses such as lost profits calculations, and a variety of other services. Greg was the Chair of the AICPA's Damages Task Force from 2010 to 2013 and continues to be an active member. Greg received the AICPA's 2012 Award for the FLS Volunteer of the Year.

Greg has testified in federal and state courts as well as in arbitrations regarding these types of forensic analyses. Greg is a Certified Public Accountant (CPA), a Certified Financial Forensic (CFF), and a Certified Fraud Examiner (CFE). Greg serves as an Officer of the California Society of Certified Public Accountants (CalCPA) statewide Forensic Services Committee.

Greg received his B.S. degree in Accounting from Georgetown University, Washington, D.C., and his Masters in Business Administration with an Emphasis in Finance from the University of San Francisco. When he's not working, he enjoys spending time with his wife and coaching the sports teams of his two boys.

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San Francisco Office

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Greg Regan, CPA/CFP, MBA

Employment & Education

- 2012 – Present **Hemming Morse, LLP**
Certified Public Accountants,
Forensic and Financial Consultants
Partner
- 2003 – 2011 **Hemming Morse, Inc.**
Director, 2007-2011
Manager, October 2003-2006
- 2009 – Present **Golden Gate University**
Adjunct Professor
Introduction to Financial Forensic Accounting, Spring 2009-2016
An In-Depth Analysis of Economic Damages, Fall 2010
- 1999 – 2003 **SupportSoft, Inc. (Nasdaq: SPRT)**
Controller, February 2001 - October 2003
Accounting Manager, April 1999 - February 2001
- 1995 – 1999 **Ernst & Young, LLP**
Senior Auditor, October 1997 - April 1999
Staff Auditor, October 1995 - September 1997
- 2004 – 2007 **University of San Francisco**
Masters in Business Administration with emphasis in Finance
Beta Gamma Sigma Honor Society
- 1995 **Georgetown University, Washington, D.C.**
B.S. Accounting, Minor in Theology

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Professional & Service Affiliations

- **Certified Public Accountant, State of California, 1998**
- **Certified Public Accountant, State of New York, 2010**
- **Certified Fraud Examiner**
- **Certified in Financial Forensics, 2008**
- **American Institute of Certified Public Accountants**
 - Forensic & Valuation Services Executive Committee, 2013-2016
 - Forensic & Litigation Services Committee, 2010-2013
 - Chair, Damages Task Force
 - National Forensic & Valuation Conference
 - Co-Chair, 2014-2015
 - Planning Committee, 2011-present
 - CPA Ambassador, January 2006-present
 - Board of Examiners, Uniform CPA Examination Contributor
- **California Society of Certified Public Accountants**
 - Co-chair, San Francisco Chapter Litigation Consulting Services Committee, 2006-2011
 - State Steering Committee, 2007-present
 - Officer, 2012-present
- Economic Damages Section Member, 2004-present
- Officer, 2008-2012
- State Accounting Principles and Auditing Standards Committee, Member, 2005-2010
- CalCPA Leadership Institute, Spring 2006
- Leadership Identification and Development Committee, 2007-present
- **CAMICO, Risk Management Committee, 2014-present**
- **California CPA Education Foundation**
 - Accounting & Auditing Curriculum Advisory Committee, 2007-2010
- **Association of Certified Fraud Examiners**
- **Georgetown University, Alumni Admissions Committee**
- **Advisory Board to Golden Gate University Forensic Accounting Program, August 2008-present**
- **Legal Aid of San Mateo County**
 - Board of Directors, Treasurer
- **Board of Regents, Junipero Serra High School**

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Publications

- *Unblurring the Line(s) Between Accounting and Legal Opinions*
The Witness Chair, Winter 2017
- *"Big Data's Day in Court"*
Plaintiff Magazine, January 2017
- *"Attaining Reasonable Certainty in Economic Damages Calculations"*
AICPA Practice Aid, 2015
- *"How CPAs can benefit from Colin Powell's Rule"*
AICPA "FVS Insider" Article, August 2013
- *"Options for Consumers in Crisis - An Economic Analysis of the Debt Settlement Industry"*
December 31, 2012
- *"Discount Rates, Risk, and Uncertainty in Economic Damage Calculations"*
AICPA Practice Aid, 2012
- *"Causation Scenarios for the Damages Expert"*
Dunn on Damages, Winter 2011
- *"2010 Federal Rules of Civil Procedure Changes"*
AICPA.org, November 2010

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Publications continued

- *"Selecting the Right Investigative Resource"*
(Co-author) Journal of Accountancy, December 2009
- *"Discount Rates and Lost Profits... Where's The Risk?"*
Co-author) CPA Expert, Summer 2009
- *"Discount Rates and Lost Profits: A Review of Case Law"*
The Witness Chair, Winter 2009
- *"CFFs: CPAs Looking Behind Closed Doors"*
CalCPA Magazine, September 2008
- *"Discount Rates and Lost Profits ... Where's The Risk"*
The Witness Chair, Summer 2008
- *"Software Revenue Recognition on the Rise"*
(Co-author) Journal of Accountancy, December 2007
- *"FAS 123R: Accounting for Stock Options, Tips for an Increasingly Complex Task"*
CalCPA Magazine, March 2007
- *"Forensic Accounting: Is It Right For You?"*
CalCPA.org, February 2005
- *"Talk it Over"*
CalCPA Magazine, December 2004

Awards

- AICPA, Forensic & Litigation Services Volunteer of the Year, 2012
- Georgetown University, Dean's Citation, 1995

Presentations

- *"Linking Causation to Damages"*
AICPA National Forensic & Valuation Services Conference, 2017
- *"Un-blurring the Lines Between Legal and Expert Opinions"*
AICPA National Forensic & Valuation Services Conference, 2017
- *"Un-blurring the Lines Between Accounting and Legal Opinions"*
CalCPA Forensic Services Steering Committee, June 2016
- *"Examining Cross-Examination"*
AICPA National Forensic & Valuation Conference, 2015
- *"Experts on Offense, Experts on Defense"*
ABA National Securities Fraud Conference, 2014
- *"Attaining Reasonable Certainty in a Damages Calculation"*
AICPA National Forensic & Valuation Conference, 2012
Texas Society of CPAs, 2013
- *"Emerging Financial Forensic Accounting"*
AICPA National Forensic Accounting Conference
September 2011
- *"Review of Notable Recent Cases – Economic Damages"*
AICPA National Forensic Accounting Conference
September 2011



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Presentations continued

- *"Forensic Accounting: Bridging the Gap between Theory and Practice"*
AAA, National Conference, August 2011
- *"Causation Scenarios and the Damages Expert"*
CalCPA Economic Damages and Fraud Committees
August 2011
- *"Ethics and the Expert"*
AAA, Forensic and Investigative Accounting Section
Research Conference, March 2011
- *"Bridging the Gap - The Road to the CFF"*
AAA, Forensic and Investigative Accounting Section
Research Conference, March 2011
- *"Educating Legally Aware Accountants"*
AAA, Forensic and Investigative Accounting Section
Research Conference, March 2011
- *"Revenue Recognition"*
Licensing Executives Society, October 2009
- *"Accounting for Devices With Embedded Software"*
Revenue Recognition for MedTech Companies
June 2009
- *"Recessionary Implications for CPAs"*
Cal Society of CPAs, Economic Damages Section May
2009
- *"Analyzing Earnings Releases"*
San Jose Mercury News, October 2008, January 2010
- *"The Subprime Debacle & Debate About Fair Value Accounting"*
San Francisco, Barristers Club, August 2008
- *"IPOs: Promises and Pitfalls"*
Guest Lecturer, Golden Gate University Law School
March 2008, March 2009
- *"The Foreign Corrupt Practices Act: An Independent Monitor's Perspective"*
Cal Society of CPAs, San Francisco Chapter Litigation
Section, January 2008
- *"Options Backdating: What you need to know"*
(Panel member) CalCPA Litigation Society
October 2006
- *"I've Sold Software: How and When Do I Recognize Revenue?"*
Hemming Morse Training, November 2005
- *"Facts about Fraud"*
Cal Society of CPAs, CPE Extravaganza
June 2005, June 2006
- *"Fraud/Corporate Investigations"*
JHI Members Conference, 2004

AICPA CFF Education, Spring 2010-Present

- Fundamentals of the Legal System & Engagement Administration
- Reporting, Expert Reports, and the Provision of Testimony
- Financial Statement Investigations

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Testimony

Trial

- **State of Colorado v. Center for Excellence in Higher Education, Inc., et al. (2017)**
District Court, Denver City and State of Colorado
Case No. 2014cv34530
- **Arata Equipment Company v. Recology, Inc., et al. (2015)**
Superior Court of California, County of San Mateo
Case No. CIV 497024
- **Riverbed, et al. v. Scottish Equity Partners LLP (2015)**
Superior Court of California, City and County of San Francisco, Case No. CGC-12-525496
- **Patrick S. Ryan v. NextG Networks, Inc., et al. (2014)**
Superior Court of California, County of Santa Clara Case No. 1-12-CV-218713
- **Hinn v. Yellow Cab, et al. (2014)**
Superior Court of California, City and County of San Francisco, Case No. CGC-12-525420
- **Robin Stearns, et al. v. R&H Investments, et al. (2014)**
Superior Court of California, County of San Mateo, Southern Branch, Case No. CIV503511
- **Richardson Bay Sanitary District v. City of Mill Valley (2013)**
Superior Court of California, County of Marin
Case No. CIV 1103684
- **Boris Krivan, et al. v. Victor Mayorkis, et al. (2012)**
Superior Court of California, County of San Mateo
Case No. CIV 491312
- **First National v. Federal Realty Investment Trust (2008) (2009)**
U.S. District Court, Northern District of California, San Jose Division, Case No. C-03-02013 RMW

Arbitration

- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**
American Arbitration Association
Case No. 011500034226
- **Cloud Cruiser, Inc. v. Cisco Systems, Inc. (2017)**
JAMS Reference No. 1100085560
- **Tristan Broussard v. First Tower Loan, LLC, et al. (2016)**
- **Far Niente v. Jeremy J. Nickel (2015)**
JAMS
- **Steve Brull v. James Preimesberger, et al. (2015)**
JAMS
- **Lee v. Oakhollow Group, L.P., et al. (2014)**
JAMS Reference No. 1100076156
- **[Redacted] v. Panoche Energy Center, LLC (2013)***
*Parties' names and case number have been redacted due to a Stipulated Protective Order Regarding Confidentiality
- **Curriculum Associates, LLC v. Let's Go Learn, Inc. (2011)**
American Arbitration Association
No. 74-117-Y-00247-11
- **Craig W. Story, Seller Representative of PHSI v. U.S. Water LLC (2011)**
JAMS Reference No. 1100063613



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Testimony *continued*

Deposition

- **Mark de Bibo Company v. Ryan & Ryan Construction, Inc. (2017)**
Superior Court of California, County of San Mateo
Case No. CIV534040
- **State of Colorado v. Center for Excellence in Higher Education, Inc., et al. (2017)**
District Court, Denver City and State of Colorado
Case No. 2014cv34530
- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**
American Arbitration Association
Case No. 011500034226
- **Amedee Geothermal Venture I v. Lassen Municipal Utility District (2017)**
Superior Court of California, County of Lassen
Case No. 59485
- **Hooked Media Group, Inc. v. Apple, Inc., et al. (2016)**
Superior Court of California, County of Santa Clara
Case No. 114CV265819
- **BackFlip Software, Inc. v. Cisco Systems, Inc., et al. (2016)**
Superior Court of California, County of Santa Clara
Case No. 1-13-CV-242234
- **Blankenchip v. CitiMortgage, Inc., et al. (2016)**
U.S. District Court, Eastern District of California
Case No. 2:14-cv-02309-WSB-AC
- **Rheumatology Diagnostics Laboratory, Inc., et al. v. Aetna, Inc., et al. (2015)**
U.S. District Court, Northern District of California
Case No. 3:12-cv-05847-WHO
- **SwissCanto Asset Management AG v. BlackBerry Limited (2015)**
Ontario Superior Court of Justice, Canada
Case No. CV-13-49541300CP
- **Riverbed, et al. v. Scottish Equity Partners LLP (2015)**
Superior Court of California, City and County of San Francisco, Case No. CGC-12-525496
- **Arata Equipment Company v. Recology, Inc., et al. (2014)**
Superior Court of California, County of San Mateo
Case No. CIV 497024
- **Nextdoor.com, Inc. v. Abhyanker (2014)**
U.S. District Court, Northern District of California
Case No. 4:2012cv05667
- **William Wardlaw; Feinstein for Senate Committee; and Fund for the Majority Committee v. First California Bank, et al. (2014)**
Superior Court of California, County of Los Angeles
Case No. SC114232
- **Patrick S. Ryan v. NextG Networks, Inc., et al. (2014)**
Superior Court of California, County of Santa Clara
Case No. 1-12-CV-218713
- **Hinn v. Yellow Cab, et al. (2014)**
Superior Court of California, City and County of San Francisco, Case No. CGC-12-525420
- **Robin Stearns, et al. v. R&H Investments, et al. (2014)**
Superior Court of California, County of San Mateo, Southern Branch, Case No. CIV503511

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Testimony *continued*

Deposition *continued*

- **In re: Celestica Inc. Securities Litigation (2013)**
U.S. District Court, Southern District of New York
Civ A. No. 07-CV-00312-GB
- **AMC Technology, LLC v. Cisco Systems, Inc. (2013)**
U.S. District Court, Northern District of California
Case No. 5:11-cv-03403-PSG
- **[Redacted] v. Panoche Energy Center, LLC (2013)***
*Parties' names and case number have been redacted
due to a Stipulated Protective Order Regarding
Confidentiality
- **Michael Karas v. George S. Karas (2013)**
American Arbitration Association
Case No. 74 115 Y 00144 12 HIB
- **Boris Krیمان, et al. v. Victor Mayorkis, et al.
(2011)**
Superior Court of California, County of San Mateo
Case No. CIV 491312
- **Underground Solutions, Inc. v. P&F Distributors, et
al. (2011)**
Superior Court of California, County of San Mateo
Case No. CIV 470876
- **Graco, Inc. v. PMC Global, Inc., et al. (2011)**
U.S. District Court, District of New Jersey
Case No. 08-CIV-1304 (FLW) (JJH)
- **Paul A. DiMartini and Britt T. Johnson v. Purcell Tire
& Rubber Company, et al. (2010)**
U.S. District Court, State of Nevada
Case No. 3:09-cv-00279-HDM (VPC)
- **First National v. Federal Realty Investment Trust
(2008)**
U.S. District Court, Northern District of California,
San Jose Division, Case No. C-03-02013 RMW