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MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Daniel W. Ray, CPA/CFF, CFE

Employment & Education

2012 – Present	Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Partner
1995 – 2011	Hemming Morse, Inc. Director, 1997-2011 Manager, 1995-1996
1990 – 1995	Neilson Elggren Durkin & Co. Manager, 1992-1995 Supervisor, 1990-1992
1982 – 1990	Federal Bureau of Investigation Special Agent
1978 – 1982	Maryland Center for Public Broadcasting Senior Accountant
1978	Towson State University, Baltimore, Maryland B.S. Business Administration

Professional & Service Affiliations

- Certified Public Accountant, State of California
- Certified Fraud Examiner
- Certified in Financial Forensics
California Society of Certified Public Accountants
– Past Chair of Litigation Steering Committee
– Past Chair of Fraud Operating Committee
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Society of Former Special Agents of the FBI
- Northern California Fraud Investigators Association

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Daniel W. Ray, CPA/CFF, CFE

Seminar Instruction

- *"Law and Privacy – A Debate About the Locked iPhone Litigation"*
Tel Aviv and Berkeley Law Schools Joint LL.M. Program
Berkeley, CA, July 2017
- *"Law and Technology"*
Tel Aviv and Berkeley Law Schools Joint LL.M. Program
Berkeley, CA, July 2016
- *"Foreign Corrupt Practices Act - Latest Trends"*
California Society of CPAs
Newport Beach, CA, March 2016
- *"Case Study - The Shopping Center King: Insurance Fraud and a Host of Other Bad Things"*
California Society of CPAs
Los Angeles, CA, August 2015
- *"Law and Technology"*
Tel Aviv and Berkeley Law Schools Joint LL.M. Program, Berkeley, CA, August 2015
- *"Finding Fraud Through Interviewing... Detecting Deception (Part 2)"*
AICPA Webcast (Panelist)
New York, NY, July 2012
- *"Finding Fraud Through Interviewing... Tales From Fraudsters and Those Who Catch Them (Part 1)"*
AICPA Webcast (Panelist)
New York, NY, May 2012
- *"Internal Controls, Governance and Management Structure" (Panelist)*
Thompson Reuters - The China Deal 2012: Legal and Economic Outlook For Inbound and Outbound Deals
San Francisco, CA, May 2012
- *"From Suspicion to Conviction"*
Institute of Internal Auditors, Hawaii Chapter
Honolulu, HI, February 2012
- *"Foreign Corrupt Practices Act - A Monitor's Perspective"*
Institute of Internal Auditors, Hawaii Chapter
Honolulu, HI, February 2012
- *Interviewing for CPAs: Cutting Through the Rhetoric"*
California Society of CPAs - Combined Section Meeting, Marina Del Rey, CA, October 2011
- *"From Suspicion to Conviction: Fraud Case Studies"*
AICPA National Governmental and Not-For-Profit Training Program, Orlando, FL, October 2011
- *"Developing Your Fraud Investigation Through Percipient and Subject Interviews"*
AICPA National Governmental and Not-For-Profit Training Program, Orlando, FL, October 2011
- *"The Role of Forensic Accountants"*
GE Capital Americas Risk / Loss Mitigation Retreat
Tarrytown, NY, June 2011
- *"The Foreign Corrupt Practices Act - A Monitor's Perspective"*
22nd Annual ACFE Fraud Conference
San Diego, CA, June 2011
- *"For Profit Frauds in a Not-For-Profit World"*
AICPA National Not-For-Profit Financial Executive Forum, San Francisco, CA, November 2010
- *"Financial Fraud Investigations Methodology"*
California Society of CPAs, San Francisco, CA
January 2010
- *"The Foreign Corrupt Practices Act: An Independent Monitor's Perspective"*
The PIPEs Conference 2009, Las Vegas, NV
November 2009



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Seminar Instruction continued

- *"Foreign Corrupt Practices Act and Other Ethical Considerations"*
The China Deal 2010 Conference, San Francisco, CA
October 2009
- *"The Role of the Monitor in Federal Cases"*
CalCPA Litigation Steering Committee, Los Angeles, CA,
August 2009
- *"Introduction to Financial Forensic Accounting"*
Golden Gate University, San Francisco, CA
April 2009, August 2009
- *"Crisis Management - What to do when Fraud is Detected"*
Governance Conference, Bellevue, WA, October
2008
- *"An Independent Monitor's Perspective on Compliance with the Foreign Corrupt Practices Act"*
California Society of CPAs and Bar Association of
San Francisco, San Francisco, CA, January 2008

Publications

- *"The Foreign Corrupt Practices Act: Opportunities for Accountants and Lawyers"*
The Witness Chair, Winter 2016
- *"Tips for an Efficient and Effective Fraud Investigation"*
Law 360, July 2015 (Co-author)

News Media Contacts

- KPIX Channel 5 News, San Francisco, California
Investigative report by Anna Werner on Fremont Football League; interviewed regarding forensic accounting procedures, February 2006
- KRON Channel 4 News, San Francisco, California
Interviewed regarding forensic accounting; aired May 30, 2002
- ABC News Productions Interviewed for Court TV production; October 19, 2001
- NBC Nightly News
Special report by Jim Avila – *"Following the Terrorists' Money Trail,"* September 24, 2001
- The Los Angeles Times
"Tracing the Money Trail of Terrorism,"
September 24, 2001
- The New York Times
"And Now, a Case for the Forensic Accountant,"
May 27, 2001



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Testimony

Trial

- **Audiencearc, Inc. v Spark Public Relations, LLC (February 2018)**
Superior Court of California, County of San Francisco
Case No. CGC-16-552836
- **Walter Ruf, et al v. Palm Canyon Hotels, Inc., et al (March 2017)**
Superior Court of California, Burbank, CA
Case No. BC539849
- **IAS Services Group, LLC v. Jim Buckley & Associates, et al. (July 2016)**
U.S. District Court, Western District of Texas
Case No. 5:14-CV-180-FB
- **Rincon EV Realty LLC, et al. v. CP III Rincon Towers, Inc., et al. (July 2012)**
San Francisco Superior Court
Case No. 10-496887
- **City of Glendale v. Marcus Cable Associates, LLC, dba Charter Communications (February 2012)**
Los Angeles County Superior Court
Case No. EC 051903
- **People v. Howard Douglas Porter (July 2008)**
Stanislaus County Superior Court
Case No. 1219173
- **BHE Group, Inc., et al. v. MTS Products and Ben Hsia (February 2008)**
Los Angeles County Superior Court
Case No. EC 041097
- **People of the State of California v. Roland Clark Colton, and Paul McNeece Roeser (October 2007)**
San Diego County Superior Court, Central Division
Case No. CD204432
- **Chevron U.S.A., Inc. v. SSD & Associates (August 2006)**
U.S. District Court, Northern District of California
Case No. C05-3276 WHA
- **United States Ex. Rel DRC, Inc., et al. v. Custer Battles, LLC, et al. (March 2006)**
U.S. District Court, Eastern District of Virginia
Case No. CV-04-199-A
- **People v. David Mark Levey (July 2005)**
Contra Costa County Superior Court
Case No. 1123341-0 F
- **The People of the State of California v. Hanson Building Materials America, Inc., et al. (June 2005)**
Contra Costa County Superior Court
Case No. MSC04-00524



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Testimony *continued*

Deposition

- **Audiencearc, Inc. v Spark Public Relations, LLC (October 2017)**
Superior Court of California, County of San Francisco
Case No. CGC-16-552836
- **United Energy Trading, LLC v. Pacific Gas and Electric Company, et al (October 2017)**
U.S. District Court, Northern District of California
Case No. 3:15-CV-02383-RS
- **Walter Ruf, et al v. Palm Canyon Hotels, Inc., et al (February 2017)**
Superior Court of California, Burbank, CA
Case No. BC539849
- **IAS Services Group, LLC v. Jim Buckley & Associates, et al. (July 2015)**
U.S. District Court, Western District of Texas
Case No. 5:14-CV-180-FB
- **Cambridge CM, Inc. v. Basil P. Fthenakis, et al. (July 2014)**
Santa Clara County Superior Court
Case No. 112 CV 223040
- **Rincon EV Realty LLC, et al. v. CP III Rincon Towers, Inc., et al. (June 2012)**
San Francisco Superior Court
Case No. 10-496887
- **Abarca, et al. v. Merck & Co., et al (February 2012)**
Eastern District of California Fresno Division
Case No. 1:07-CV-0388 DOC DLB
- **City of Glendale v. Marcus Cable Associates, LLC, dba Charter Communications (July 2011)**
Los Angeles County Superior Court
Case No. EC 051903
- **Alfa Tech Consulting Engineers, Inc. v. Cambridge CM, Inc. (February 2011)**
JAMS Arbitration - San Jose, CA
Case No. 1110012203
CNA Insurance, et al. v. Lloyds London, Ace
- **American Insurance Company, Travelers Indemnity Company (December 2009)**
Circuit Court of Cook County, Illinois
Case No. 2005 L 011044
- **Shinazy Enterprises, Inc.; Botta's Auto Body v. Truck Insurance Exchange; Farmers Insurance Group (September 2009)**
San Francisco Superior Court
Case No. CGC-07-461955
- **Banco De Mexico v. Orient Fisheries, Inc., et al. (August 2009)**
U.S. District Court, Central District of California
Case No. 2:07-CV-07043 GAF
- **Carolyn Vertuca, Trustee of The Louis R. Laeremans Trust dated December 12, 1997, et al. v. Citigroup Global Markets, Inc. dba Citi Smith Barney, et al. (July 2009)**
Alameda County Superior Court
Case No. RG07335879
- **Community Memorial Health System, et al. v. Bartlett, Pringle & Wolf LLP, et al. (2008)**
Ventura County Superior Court
Case No. 56-2008-00318564-CU-FR-VTA
- **BHE Group, Inc., et al. v. MTS Products and Ben Hsia (November 2007)**
Los Angeles County Superior Court
Case No. EC 041097



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Testimony *continued*

Deposition *continued*

- **Norris Houk v. CSAA (August 2007)**
Arbitration, San Francisco, CA
- **Gerald Laframboise, dba Laframboise Construction v. Alan Van Vliet, et al. (February 2007)**
Mono County Superior Court, Case No. 15092
- **New World TMT Limited v. PrediWave Corporation, et al. (September 2006)**
Santa Clara County Superior Court
Case No. 104 CV020369
- **Patricia Davis Raynes, et al. v. Marvin Davis, Kenneth Kilroy, et al. (September 2006)**
JAMS Arbitration, Los Angeles, CA
Case No. 1220034665
- **Chevron U.S.A., Inc. v. SSD & Associates (July 2006)**
U.S. District Court, Northern District of California
Case No. C05-3276 WHA
- **Insurance Ventures, Inc. v. Vesta Fire Insurance Corporation (November 2005)**
Sacramento County Superior Court
Case No. 04AS00268
- **United States Ex. Rel DRC, Inc., et al. v. Custer Battles, LLC, et al. (October 2005)**
U.S. District Court, Eastern District of Virginia
Case No. CV-04-199-A
- **Daniel Garcia v. Thomas White (November 2005)**
San Francisco Superior Court
Case No. CGC 02-414569
- **Martha Wood, et al. v. John M. O'Quinn, et al. (September 2005)**
American Arbitration Association, Houston, TX
- **The People of the State of California v. Hanson Building Materials America, Inc., et al. (May 2005)**
Contra Costa County Superior Court
Case No. MSC04-00524



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Testimony continued

Arbitration

- **Alfa Tech Consulting Engineers, Inc. v. Cambridge CM, Inc. (March 2011)**
JAMS Arbitration - San Jose, CA
Case No. 1110012203
- **Europlay Capital Advisors, LLC v. Pamela S. Colburn (December 2007)**
American Arbitration Association
Case No. 72 180 Y 00337 07 WYGI
- **Tigran Z. Marcarian v. Tony Lee, et al. (October 2007)**
Santa Clara County, CA
- **Norris Houk v. CSAA (August 2007)**
San Francisco, CA
- **George Goff, et al. v. The Thomas Kinkade Company, et al. (April 2006)**
Los Angeles, CA
- **Daniel Garcia v. Thomas White (November 2005)**
Superior Court, San Francisco, CA
Case No. CGC 02-414569
- **Martha Wood, et al. v. John M. O'Quinn, et al. (October 2005)**
Class Certification Hearing, Houston, TX
- **French Camp Vineyards v. Guenoc Winery (May 2004)**
San Francisco, CA
- **Far Eastern Group I v. Hayes Valley Development Partners (February 2002)**
San Mateo, CA

NASD Arbitration

- **A. G. Edwards & Sons, Inc. v. Wendy Feldman Purner (September 2005)**
Arbitration Case No. 02-04317, San Diego, CA
- **A. G. Edwards & Sons, Inc. v. Wendy Feldman Purner (September 2004)**
Arbitration Case No. 02-04275, Seattle, WA