



## D. Paul Regan, CPA/CFE

### Employment & Education see page 1 of C.V.

- **Partner**  
Hemming Morse, LLP  
*Certified Public Accountants  
and Forensic Consultants*
- **B.S. Accounting (Accounting Specialist), M.S. Accounting**

### Professional & Service Affiliations see page 1 of C.V.

- **Certified Public Accountant, State of California, since 1970**  
Litigation Consulting and Dispute Resolution Services  
Common Interest Member  
– Steering Committee, since 1990  
– Chair, 2002-2004
- **American Institute of Certified Public Accountants, since 1970**  
Certified in Financial Forensics, since 2008  
State Economic Damages Section  
– Chair, 1996-1998  
– Member, since 1995
- **Town of Hillsborough**  
AICPA Council Member, 2003-2011  
– Council Member, 1998-2010  
– Mayor, 2002-2004  
– Commissioner of Finance, 1998-2002; 2004-2010  
– Financial Advisory Committee, since 2011
- **Hillsborough City School District Board of Trustees**  
Member, Forensic & Valuation Services Executive Committee, 2008-2011  
– Trustee, 1985-1995  
– President, 1986-87; 1993-94
- **Audit Committees**  
Litigation and Dispute Resolution Services Subcommittee, 1998-2001  
– Golden Gate University, Chair, 2005-2008  
– Jesuit School of Theology, Chair, 2004-2011  
– International Display Works, Inc., 2005-2006  
– Solar Power, Inc., Chair, 2006-2010  
– Catholic Charities CYO of the Archdiocese of San Francisco, since 2009  
– Community Gatepath, 2014-2016
- **Association of Certified Fraud Examiners, 1996-2016**  
Chair of National Economic Damages Committee, 1999-2001
- **California Society of Certified Public Accountants**  
Distinguished Service Award, 2009
  - – Board of Directors, 2001-2006
  - – Council, since 2001
  - – Chair, 2004-2005

### Courses Written and Presented see page 3 of C.V.

### Publications see page 5 of C.V.

### Trials, Depositions & Arbitrations see page 5 of C.V.



## D. Paul Regan, CPA/CFE

### Employment & Education

- 2012 – Present      **Hemming Morse, LLP**  
*Certified Public Accountants  
and Forensic Consultants*  
Chairperson, 2012-2016  
Partner, since 2012
- 1975 – 2011      **Hemming Morse, Inc.**  
*Certified Public Accountants  
Litigation and Forensic Consultants*  
Chairman of the Board, 2001-2011  
President, 2001-2009  
Director-in-charge of the firm's Litigation and Forensic Consulting Practice, 1975-2006
- 1973 – 1975      **Regan & Skelton, CPAs**  
Partner
- 1968 – 1973      **Peat, Marwick, Mitchell & Co., CPAs**
- 1970 – 2016      Taught or attended at least 80 hours of qualified continuing education courses in each 2 year period in order to renew CPA license
- 2006      **Stanford Law School**  
Executive Education - Directors' College
- 1979      **Golden Gate University, San Francisco**  
M.S. Accounting
- 1968      **University of San Francisco**  
B.S. Accounting (Accounting Specialist)

### Professional & Service Affiliations

- **Certified Public Accountant, State of California, since 1970**
  - **American Institute of Certified Public Accountants, since 1970**  
Certified in Financial Forensics, since 2008  
AICPA Council Member, 2003-2011  
Member, Forensic & Valuation Services Executive Committee, 2008-2011
  - **Association of Certified Fraud Examiners, 1996-2016**
- Member, Litigation and Dispute Resolution Services Subcommittee, 1998-2001  
– Chair of National Economic Damages Committee, 1999-2001  
National Computer Audit Subcommittee of the Auditing Standards Board, past member



## D. Paul Regan, CPA/CFP

### Professional & Service Affiliations continued

- **California Society of Certified Public Accountants**  
Distinguished Service Award, 2009  
California CPA Education Foundation,  
Board of Trustees, 1997-2003  
– President, 2001-2002  
– First Vice President, 2000-2001  
– Treasurer, 1999-2000  
California Society of Certified Public Accountants,  
Board of Directors, 2001-2006  
– Council, since 2001  
– Chair, 2004-2005  
– First Vice President, 2003-2004  
Litigation Consulting and Dispute Resolution Services  
Common Interest Member  
– Steering Committee, since 1990  
– Chair, 2002-2004  
– Vice President, 2000-2002  
State Economic Damages Section  
– Chair, 1996-1998  
– Member, since 1995  
EDP Committee, past member  
Quality Control Committee, past member  
Litigation Services Conference Chair, 1990  
Advanced Litigation Forum Planning Committee,  
1991-1993; 1995 and 1997  
– Chair in 1993 and 1997  
Computer Show and Conference Chair, 1985  
Economic Damages Conference Planning Committee,  
2000
- **American Arbitration Association's National Panel of Arbitrators, 1983-1996**
- **Western Association of Accounting Firms**  
Audit and Accounting Committee, Chairman,  
1980-1982  
Audit and Accounting Manuals, Editor, 1979-1982
- **CPA Computer Report, Editorial Board, 1984-1987**
- **Board of Trustees, Golden Gate University, 2002-2013**  
Audit Committee member, since 2005  
Audit Committee Chair, 2005-2008
- **Board of Trustees, Jesuit School of Theology at Berkeley, 2002-present**  
Audit Committee member and Chair, 2004-2011
- **International Display Works, Inc.**  
Board of Directors, 2004-2006  
Audit Committee member, 2005-2006
- **Solar Power, Inc.**  
Board of Directors, 2006-2010  
Audit Committee Chair, 2006-2010
- **Catholic Charities CYO of the Archdiocese of San Francisco**  
Board of Directors, 2009-present  
Audit Committee Chair, since 2009
- **Town of Hillsborough**  
Council Member, 1998-2010  
Mayor, 2002-2004  
Vice Mayor, 2000-2002  
Commissioner of Finance, 1998-2002; 2004-2010  
Financial Advisory Committee, since 2011
- **Hillsborough City School District Board of Trustees**  
Trustee, 1985-1995  
President, 1986-87; 1993-94
- **Hillsborough Recreation Commission, 1989-1993; 1998-2010**  
President, 1990-1993
- **Citizen of the Year, 1995**  
Town of Hillsborough, California



## D. Paul Regan, CPA/CFF

### Courses Written and Presented

#### *AICPA & California Society of CPAs:*

- *"Economic Damages: Common Frameworks By Industry & Claim Type"*  
AICPA National Forensic Accounting Conference, Boston, MA, 2010
- *"Fraud Prevention and Detection"*  
California Society of CPAs, Business and Industry Conference, Los Angeles and San Francisco, CA, 2004
- *"Trigon Insurance Co. v. United States"*  
California Society of CPAs, Economic Damages Litigation Section, San Francisco, CA, 2003
- *"Issues Re: Revenue Recognition"*  
California Society of CPAs, Litigation Sections Steering Committee, Burlingame, CA, 2003
- *"Trashing Drafts - A Standard Practice or a Dangerous Proposition?"*  
California Society of CPAs, Advanced Business Litigation Institute, Palm Springs, CA, 2003
- *"Aggressive Accounting & The Games People Play"*  
AICPA Webcast, co-author, NJ, 2003
- *"Mistakes Made in the Work Product"*  
California Society of CPAs, Litigation Services Conference, Irvine, CA, 2002
- *"Complex Litigation/Accounting Malpractice"*  
AICPA National Fraud Conference, Las Vegas, NV, 2002
- *"Enron and Beyond"*  
California Society of CPAs, Financial Statements and Tax Fraud Conference, Los Angeles and San Francisco, CA, 2002
- *"Ethics, Taxes and Financial Reporting"*  
California Society of CPAs, San Francisco, CA, 2002
- *"Expert Disqualifications"*  
California Society of CPAs, Advanced Economic Damages and Business Valuation Conference, Palm Springs, CA, 2001
- *"Financial Statement Fraud"*  
California Society of CPAs, Fraud Conference, San Francisco and Los Angeles, CA, 2000
- *"Quantifying Losses"*  
AICPA National Fraud Conference, Las Vegas, NV, 2000
- *"Electronic Work Product-Discovery Issues"*  
California Society of CPAs, Economic Damages Conference for Business Trial Lawyers & Experts, Los Angeles, CA, 1999
- *"The CPA's Role in Construction Damages"*  
AICPA National Advanced Litigation Conference, Atlanta, GA, 1999
- *"Significant Frauds of our Time"*  
AICPA National Fraud Conference, Las Vegas, NV, 1998
- *"Daubert and the CPA Expert"*  
California Society of CPAs, Advanced Economic Damage Conference, San Francisco, CA, 1998
- *"The Accountant in Fraud Investigations"*  
California Society of CPAs, Fraud Conference, San Francisco and Los Angeles, CA, 1997
- *"Rule 26 Reports," "The Auditor and Fraud," and "Challenging Questions"*  
California Society of CPAs, Advanced Litigation Forum, Palm Springs, CA, 1996



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### Courses Written and Presented *continued*

- *"Distinguishing Between Litigation and Attest Engagements"*  
California Society of CPAs, Advanced Litigation Forum, San Diego, CA, 1995
- *"Miniscribe Trial Binder"*  
California Society of CPAs, Advanced Litigation Forum, Monterey, CA, 1993; Litigation Consulting Services Committee, Puerto Vallarta, MX, 1993; Litigation Consulting Services Committee, San Francisco, CA, 1994
- *"Lost Profits"*  
California Society of CPAs, Litigation Services Conference, San Francisco and Los Angeles, CA, 1991
- *"Opportunities Update: "A Discussion of Disruption Claims"*  
California Society of CPAs, Litigation Consulting Conference, Los Angeles, CA, 1990
- *"Construction Damages"*  
AICPA, Second Annual Conference on CPA's Role in Litigation Services, Dallas, TX and Washington, DC, 1990

### *Selected Others*

- *"The Fraud Triangle - Where Were the Gatekeepers"*  
United States District Court, Northern District Historical Society, San Francisco, CA, 2012
- *"Introduction of Financial Forensic Accounting"*  
Golden Gate University, Adjunct Professor, 2009-present
- *"Reporting in Litigation Engagements"*  
*"Wage & Hour Litigation"*  
Golden Gate University, 2009
- *"Intellectual Property Damages"*  
Federal Bureau of Investigation, Quantico, VA, 2001
- *"Alternative Dispute Resolution Techniques and Strategies for the Small and Emerging Contractor"*  
American Bar Association, Fourth Annual Construction Institute, 1995
- *"Fundamentals of Forensic Accounting"*  
Georgetown University, Washington, DC, 1994
- *"Proving and Pricing Delay and Disruption Claims"*  
Andrews Conference - Fourth Annual Construction Litigation Superconference, San Francisco, CA, 1989
- *"The Auditor in Court"*  
State of California, Government Auditors, 1989
- *"Pricing Construction Claims"*  
Thelen, Marrin, Johnson & Bridges, 1988
- *"Dollars and Sense: Building Your Damages Case & Surviving a Daubert Challenge"*  
San Francisco Trial Lawyers Association, Litigation Practice, San Francisco, CA, 2007
- *"Winning Strategies for the Financial Side of Your Damages Case"*  
Construction Infrastructure Summit, Phoenix, AZ, 2007



## D. Paul Regan, CPA/CFP

### Publications

- *"Our Roots Run Deep"*  
California CPA Magazine, August 2004
- *"Expert Witnesses: Do They Have to Keep Draft Reports?"*  
California CPA Magazine, May 2004
- *"Revenue Recognition: Now, Later or Never?"*  
California CPA Magazine, September 2003
- AICPA Litigation Services and Applicable Professional Standards Consulting Services Special Report 03-1 (Contributing author)
- Litigation Services Handbook, *"The Role of the Accountant as Expert Witness,"* published by John Wiley & Sons, Chapter 16, "Litigation Consulting: Construction Claims"
- Litigation Support Report Writing, published by John Wiley & Sons, Chapter 15, "Construction Claims"
- Member of the Editorial Board and author of various articles for the California Society of CPAs' Litigation and Dispute Resolution Services Section's quarterly publication (since summer 1996)
- Outlook Magazine, Winter 1985 - Computer Show and Conference Survey
- *"California CPA Computer Show and Conference,"* CPA Computer Report, September 1985
- *"Direct and Cross Examination of Experts,"* co-author of case study presented by University of California Hastings Litigation Advocacy Program

### Testimony (presented in the last four years)

#### *Trial*

- **Federal Deposit Insurance Corporation as Receiver for Butte Community Bank v. Robert Ching, et al. (2016)**  
U.S. District Court Eastern District of California  
Case No. 2:13-cv-01710
- **Honora Keller, et al. v. The Board of Trustees of California State University (2015)**  
Superior Court of California, San Francisco County  
Case No. CGC-09-490977
- **Duryea v. Froshman Billings & Lewandowski (2014)**  
Superior Court of California, Santa Clara County  
Case No. 1-12-CV-222828



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Testimony continued

### Deposition

- **Layton Construction Co., Inc. v. Mint Development, L.P. et al. (2018)**  
Superior Court of California County of San Francisco,  
Case No. CGC-15-549603
- **Presidio Parkway - HNTB Corporation v Flatiron West, Inc. and Kiewit Infrastructure West Co. (2017)**  
American Arbitration Association  
Case No.: 01-16-0001-4341A-10-612676-B
- **Fox Theater Landlord LLC v. Turner Construction Co. (2017)**
- **In re McG Capital Corporation, and Solutions Capital I, L.P. Litigation (2017)**  
101st District Court Dallas County, Texas  
Cause No. DC-13-14628
- **The Regents of the University of California v. Paul S. Aisen, et al. (2016)**  
U.S. District Court Southern District of California  
Case No. 15-CV-01766-BEN (JLB)
- **Federal Deposit Insurance Corporation as Receiver for Colonial Bank v. Pricewaterhousecoopers LLP and Crowe Horwath LLP (2016)**  
United States District Court for the Middle District of Alabama Northern Division  
Case No. 2:12-cv-00957-BJR
- **Monster, LLC; Noel Lee v. Beats Electronics LLC; Andre Young a/k/a Dr. Dre; Jimmy Iovine; Paul D. Wachter; HTC America Holding, Inc. (2016)**  
Superior Court of California, San Mateo County  
Case No. CIV531991
- **In re Barclays Bank PLC Securities Litigation(2016)**  
U.S. District Court, Southern District of New York  
Case No. 1:09-cv-01989-PAC
- **Southern California Pizza Wage and Hour Cases (2016)**  
Superior Court of California, Orange County  
JCCP No. 4725
- **Federal Home Loan Mortgage Corporation v. Deloitte & Touche LLP (2015)**  
U.S. District Court, Southern District of Florida  
Miami Division, Case No. 1:14-23713-CIV-UNGARO
- **Karen Schuh, et al. v. HCA Holdings, et al. (2015)**  
U.S. District Court, Middle District of Tennessee  
Nashville Division, Case No. 3:11-cv-01033
- **The Regents of the University of California v. Devcon Construction, Inc., et al. (2015)**  
Superior Court of California, Santa Cruz County  
Case No. CV174499
- **Honora Keller, et al. v. The Board of Trustees of California State University (2015)**  
Superior Court of California, San Francisco County  
Case No. CGC-09-490977
- **Citycenter Construction Litigation (2014)**  
U.S. District Court Nevada, Clark County  
Case No. A-10-612676-B
- **Marlene Hopkins, et al. v. Plant Insulation Company, et al. (2014)**  
Superior Court of California, San Francisco County  
Case No. CGC06450944
- **Brian Behaein, et al. v. Pizza Hut, Inc. (2014)**  
Superior Court of California, Los Angeles County Case  
No. BC384563
- **Mary K. Jones v. Pfizer Inc., et al. (2014)**  
U.S. District Court, Southern District of New York Case  
No. 10-cv-03864-AKH
- **Duryea v. Froshman Billings & Lewandowski (2014)**  
Superior Court of California, Santa Clara County Case  
No. 1-12-CV-222828





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### Testimony continued

### *Deposition* continued

- **In the Matter of LFG Liquidation Trust vs Ernst & Young LLP (2014)**
- **In Re: Lehman Brothers Securities and ERISA Litigation (2014)**  
U.S. District Court, Southern District of New York  
Case No. 09-md-02017-LAK
- **GSI Technology, Inc. v. Cypress Semiconductor Corporation (2014)**  
U.S. District Court, Northern District of California San Jose Division, Case No. 5:11-cv-03613-EJD

### *Arbitration*

- **Presidio Parkway - HNTB Corporation v Flatiron West, Inc. and Kiewit Infrastructure West Co. (2017)**  
American Arbitration Association  
Case No.: 01-16-0001-4341A-10-612676-B
- **Jaret P. Christopher v. Ellie Mae, Inc. (2015)**  
American Arbitration Association  
Case No. 01-14-0001-9086
- **Fox Theater Landlord LLC v. Turner Construction Co. (2017)**
- **In the Matter of LFG Liquidation Trust v. Ernst & Young LLP (2014)**