



**HEMMING
MORSE, LLP**

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Claudia Stern, CPA/ABV/CFP

Employment & Education

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|----------------|---|
| 2013 – Present | Hemming Morse, LLP <i>Certified Public Accountants, Forensic and Financial Consultants</i> Principal |
| 2008 – 2012 | Burr Pilger Mayer, Inc. Consultant/Manager |
| 2006 – 2008 | Andersen & Company LLP Senior Analyst |
| 2004 – 2006 | Pohl, McNabola, Berg & Co. Consultant |
| 1994 – 2005 | Financial, business planning and operations consulting for telecommunications companies Consultant |
| 1992 – 1994 | DG Systems Vice President of Operations |
| 1985 – 1992 | Centex Telemanagement Director of Finance, Director of Engineering, Consultant |
| 1981 – 1983 | MCI Corporation Supervisor of Network Planning |
| 1979 – 1981 | Computer Sciences Corporation Communications Engineer |
| 1985 | Harvard University, Cambridge, MA Masters in Business Administration |
| 1979 | Whitman College, Walla Walla, WA Bachelor of Arts, Physics |



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Professional Affiliations

- Certified Public Accountant, 2006
- Accredited in Business Valuation, 2009
- Certified in Financial Forensics by the American Institute of Certified Public Accountants, 2009
- American Institute of Certified Public Accountants, member
- California Society of Certified Public Accountants, member

Publications

- "Lost Profits Damages – Principles, Methods, and Applications"; contributing author, Valuation Products and Services, 2017
- "Valuing Derivative Claims," The Witness Chair, Summer 2017
- "Quantifying Personal Goodwill," Business Valuation Resources, November 2017
- "Determining Lost Profits from a Vendor Contract," American Institute of Certified Public Accountants FVS Consulting Digest, October 2015
- "Alternatives for the Dissatisfied Business Owner," The Witness Chair, Spring 2015
- "Working With Your Expert in Determining Lost Profits From a Vendor Contract," Law.com, July 2015
- "The Vetting Process," The Recorder, September 23, 2009
- "Things to consider when looking for the best expert for your case," The Recorder, August 5, 2009
- "Unexamined buy-sell agreements can bear risks," North Bay Business Journal, June 4, 2007, p. 23
- "Buy-sell pacts: Danger in the drawer," East Bay Business Times, May 25, 2007, p. 26

Instruction and Seminars

- *The Art of Trial Examination: Direct and Cross-Examination of an Expert Economist*, American Board of Trial Advocates, June 2015
- *Mergers and Acquisitions*, California CPA Education Foundation and American Institute of Certified Public Accountants, 2015 to present
- *Business Succession Planning and Exit Strategies-Understanding and Planning for Business Ownership Change*, California CPA Education Foundation and American Institute of Certified Public Accountants, 2013 to present
- *Introduction to Forensic Valuation*, Golden Gate University, 2013 to present
- *Introduction to Forensic Accounting - Forensic Valuation Issues*, Golden Gate University, July 2013



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Testimony and Participation in Trial, Arbitration Proceedings and Deposition

- **Lograsso v. Garcia (2018)**
Superior Court of California, County of Solano
Case FCS046770
- **Malekshoar v. Tajalli (2018)**
Superior Court of California, County of Santa Clara
Case 1-14-CV-262654
- **Smith v. Smith**
Superior Court of California, County of Sacramento
Case 15FL0580
- **Nolte v. Nolte Sheet Metal, Inc.**
Superior Court of California, County of Fresno,
Case 13CECG01756
- **Rauch v. Rauch**
Superior Court of California, County of Napa,
Case 26-67025
- **Vyas v. Berman**
Superior Court of California, County of San Francisco,
Case CGC14540736
- **Makdissy v. Makdissy**
Superior Court of California, County of Santa Clara,
Case 114CV273159
- **Farias v. OverAA Associates LLC**
Superior Court of California, County of Solano,
Case FCS043088
- **Extreme Networks v. Hacienda Pleasanton Partners, et al.**
Superior Court of California, County of Alameda, Case
VG08374174