

## **Everett P. Harry, CPA, MBA**

### **Education and Professional**

- **Certified Public Accountant, California**
- **Certified Public Accountant, Nevada**
- **University of Southern California**  
M.B.A., Rockwell International Fellowship
- **San Diego State**  
A.B., Economics

### **Professional Activities**

- **American Institute of Certified Public Accountants**  
Speaker at AICPA Advanced Litigation Services Conferences; past member of the AICPA Litigation Services Subcommittee and former California Delegate to AICPA Council; past editorial advisor for the “CPA Expert”
- **California Society of Certified Public Accountants**  
Member and former Chairman of Statewide Litigation Sections Steering Committee; speaker at the Advanced Litigation Consulting Services Conferences; former member of the State Finance Committee, State Council and State Board of Directors; editorial advisor for “The Witness Chair”
- **California Society of Certified Public Accountants – San Francisco Chapter**  
Active member and previous Chairman of the Litigation Services Committee; former President, Vice President, Treasurer and Director of the Chapter

### **Summary of Expert Testimony**

- Testified as an expert witness in federal courts, state courts, arbitrations and other dispute resolution arenas.
- Served as a court-appointed special master, as well as the neutral arbitrator or appraiser designated by private parties.
- Presented testimony in jurisdictions within California and eight other states.

[Specific testimony history is available upon request.]

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### **Employment**

2003 – Present	<b>Harry ♦ Torchiana LLP</b> Managing Partner
1997 – 2002	<b>Office of Everett P. Harry, CPA</b> Principal
1991 – 1997	<b>Arthur Andersen &amp; Co.</b> Partner
1986 – 1991	<b>Harry, Evans &amp; Degnan</b> Partner
1985 – 1986	<b>Arthur Andersen &amp; Co.</b> Worldwide Coordinator of Financial Consulting Services
1976 – 1985	<b>Arthur Andersen &amp; Co.</b> Senior Manager, Financial Consulting Services
1971 – 1975	<b>United States Air Force</b> Officer, Pilot and Flight Instructor

### **Publications**

- “Discounting Future Damages” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.
- “White Collar Crime Where Least Expected” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.
- “Modeling and Discounting Future Damages” by Robert L. Dunn and Everett P. Harry, *Journal of Accountancy*, January 2002
- “A Sleuth with Standards: Fraud Investigations and the CPA”, by Everett P. Harry, *The Witness Chair*, published by the Litigation Consulting and Dispute Resolution Services CIMS of the California Society of Certified Public Accountants, Spring, 1999
- Recovery of Damages for Lost Profits by Robert L. Dunn, 5<sup>th</sup> Edition, Volume II, Chapter 7, “How to Prove (And How Not to Prove) Lost Profits Damages” (Lawpress, 1998)—reprint of example expert report from AICPA Consulting Services Practice Aid 96-3

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### **Publications (continued)**

- AICPA Consulting Services Practice Aid 97-1, by Ronald Durkin and Everett P. Harry, Fraud Investigations as Litigation Services (New York: AICPA, 1997)
- AICPA Consulting Services Practice Aid 96-3, by Everett P. Harry and Michael Wagner, Communicating In Litigation Services: Reports (New York: AICPA, 1997)
- “Changing of the Guard, Practice Aids and a Conference”, by Everett P. Harry, The Witness Chair, published by the Litigation Consulting and Dispute Resolution Services CIMS of the California Society of Certified Public Accountants, Fall, 1996.
- “Surviving the Litigation Services Jungle”, by Everett P. Harry, Today’s CPA, September/October 1996.
- “A Brief History of One Practice Aid”, by Everett P. Harry, The Witness Chair, published by the Litigation Consulting and Dispute Resolution Services CIMS of the California Society of Certified Public Accountants, Summer 1996.
- “An Expert Witness Checklist”, by Everett P. Harry, International Commercial Litigation, published by Euromoney Publications PLC, London, England, April 1996.
- “Litigation Standards? Yes and No!”, by Everett Harry, The Witness Chair, published by the Litigation Consulting and Dispute Resolution Services CIMS of the California Society of Certified Public Accountants, Spring, 1996.
- “Is Your Reference Library Complete?”, by Everett Harry, The Witness Chair, published by the Litigation Consulting and Dispute Resolution Services CIMS of the California Society of Certified Public Accountants, Winter 1995/96.
- “Avoiding the Pitfalls of Pre-Retention Interviews”, by Everett P. Harry III, CPA, CPA Expert, AICPA Newsletter for Providers of Business Valuation & Litigation Services, Winter Issue, 1996.
- “Avoiding Misunderstandings and Legal Problems in Responding to Inquiries”, by Everett P. Harry, CPA Expert, AICPA Newsletter for Providers of Business Valuation & Litigation Services, Premier Issue, August 1995.
- “How to Survive the Litigation Cost Containment Campaign”, by Everett P. Harry, CPA Expert, AICPA Newsletter for Providers of Business Valuation & Litigation Services, Premier Issue, August 1995.

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### **Publications (continued)**

- “Claims and Disputes Involving U.S. Government Contracts”, by Everett P. Harry and Brian K. Evans, Chapter 21 of the Litigation Services Handbook, The Role of the Accountant as Expert, 2nd Edition, John Wiley & Sons, Inc., 1995.
- “A Trial Expert’s View on Controlling Expert Costs” (part 2 of 2), by Everett P. Harry, Los Angeles and San Francisco Daily Journal, February 10, 1995.
- “An Expert’s Perspective: Plan, and Shop Around” (part 1 of 2), by Everett P. Harry, Los Angeles and San Francisco Daily Journal, February 3, 1995.
- “Mattco Forge, Professional Standards, and Practice Management”, by Everett P. Harry, CPA Litigation Service Counselor, December 1994.
- “Expert Witnesses -- In Jeopardy?” by Michael A. Crain, Daniel Goldwasser and Everett P. Harry, Journal of Accountancy, December 1994.
- “Pre-retention Interviews with Experts -- The Metro Traffic v. Shadow Traffic Case”, by Everett P. Harry, CPA Litigation Service Counselor, August 1994.
- “Do You Know Your Professional Standards for Litigation Services?”, by Everett P. Harry, Outlook, Volume LXII, No. 2, Summer, 1994.
- “CAS Coverage & Disclosure Statement Filing Requirements”, Government Contract Costs, Pricing & Accounting Report, Issue 89-11, by Everett P. Harry, November 1989.