

EVERETT P. HARRY
Certified Public Accountant
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EDUCATION AND PROFESSIONAL

- San Diego State University, AB in Economics, 1971
- University of Southern California, MBA—Rockwell International Fellowship, 1976
- Certified Public Accountant, California, February 1980
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Certified in Financial Forensics

EMPLOYMENT HISTORY

1976 - 1985	Arthur Andersen & Co., San Francisco, Staff through Senior Manager
1985 - 1986	Arthur Andersen & Co., World Headquarters, Chicago Worldwide Coordinator of Financial Consulting Services
1986 - 1991	Harry, Evans & Degnan, Partner
1991 - 1997	Arthur Andersen & Co., Partner
1997-2002	Office of Everett P. Harry, CPA, Sole Proprietor
2003 and fwd	Harry ♦ Torchiana LLP, Partner

SUMMARY OF ACTIVITIES--AICPA and CSCPA

CSCPA--San Francisco Chapter

- Chapter Litigation Services Committee, Member, 1988-present
- Chapter Litigation Services Committee, Chairman, 1989-91
- Chapter Board of Directors, 1990 to 1997
- Chapter Treasurer, 1991-92
- Chapter 2nd Vice President, 1992-94
- Chapter 1st Vice President, 1994-95

- Chapter President, 1995-96

CSCPA--Statewide

- Statewide Litigation Sections Steering Committee (formerly Litigation Services Committee), Member, 1989 to present
- Statewide Litigation Services Committee, Chairman, 1993-95
- Advanced Litigation Consulting Services Conference, Speaker, 1992 through 1998, 2001 and 2002
- State Finance Committee, 1995 to 1997
- State Council (formerly the Board of Directors), 1997 to 2002
- Editorial Advisor, The Witness Chair, 1995 to Present
- State Board of Directors (formerly the Executive Committee), 2000 to 2002

AICPA

- AICPA Advanced Litigation Services Conference, Speaker, 1995, 1996, 2002
- AICPA National Conference on Fraud and Litigation Services, Speaker, 2007
- AICPA National Business Valuation Conference, Speaker, 2011
- AICPA 2013 Forensic and Valuation Services Conference, Speaker, 2013
- AICPA Litigation Services Subcommittee, Member, 1993-96
- California Delegate to AICPA Council, 1994-97
- Editorial Advisor, CPA Expert, 1995 to 1997

SUMMARY OF EXPERT TESTIMONY DURING LAST FOUR YEARS

- Deposition testimony on January 17, 2014 re: Fancher Monterey, Inc. v. Avila Design, *et al.*, Monterey Superior Court, Case No. M88951. Engaged by the Lewis, Brisbois and Bledsoe, Cathcart law firms on behalf of defendants to analyze and respond to various plaintiff damages claims stemming from the fire-related damage to two Monterey, California commercial buildings.
- Deposition testimony on February 5, 2014 re: Gloria Vogt v. Peralta Community College District, *et al.*, Alameda Superior Court, Case No. RG 11573757. Engaged by Rossi & MacDonald LLP on behalf of plaintiff to compute past and future lost earnings and retirement benefits from an alleged wrongful termination.
- Deposition testimony on February 6, 2014 re: TR Benefits Insurance Services, Inc. v. Affordable Payroll, *et al.*, Contra Costa County Superior Court, Case No. C12-00552. Engaged by the Law Offices of Matt Dickstein on behalf of plaintiff. Developed an appropriate damages model based upon client-provided data for the initial and continuing (i.e., residual) loss of commissions from insurance policy sales not made because of defendants' actions.
- Deposition testimony on February 14, 2014 and trial testimony March 10-11, 2014 re: JY Industries, *et al.* v. Liu Meng Ya, *et al.*, Alameda County Superior Court, Case No. RG 12-929416. Engaged by Shartsis Friese LLP on behalf of plaintiff to evaluate ten years of investment account statements and trace monies in or out to supporting documents.
- Deposition testimony on May 14, 2014 and trial testimony on September 11, 2014 re: The TDS Group, Inc., *et al.* v. The IRA Center, *et al.*, Sacramento Superior Court, Case No. 34-2009-00055591. Engaged on behalf of plaintiff by Gates Eisenhart Dawson to determine lost profits for a third party administrator business purportedly disrupted by defendants' actions.
- Deposition testimony on June 26, 2014 re: Magnate Fund #2, LLC v. C.W. Gus Triggas, *et al.*, Contra Costa Superior Court, Case No. C11-00781. Engaged on behalf of defendants by Severson & Werson to analyze claims for unpaid principal, interest and other charges related to a property foreclosure
- Trial testimony on June 30, 2014 re: MacDermid Printing Solutions, LLC v. Cortron Corporation, United States District Court, District of Connecticut, Civil Action No. 3:08-CV-01649 (AVC). Engaged by Carmody & Torrance LLP on behalf of MacDermid. Analyzed and rebutted a business valuation report prepared for Cortron's counter-claim as the measure of alleged business destruction damages. Provided expert testimony on business valuation standards and opposing expert's failure to comply.
- Deposition testimony on September 24, 2014 re: James W. Gay v. Creative Alliance, WB Coyle, *et al.*, San Francisco Superior Court, Case No. CGC-11-511107. Engaged by Seiler

Epstein Ziegler & Applegate, LLP and Lubin Olson & Niewiadomski LLP on behalf of plaintiff. Analyzed accounting records and bank statements for compliance with limited partnership agreement and expected, accepted accounting practices. Identified numerous instances of misuse by and commingling of plaintiff's funds with other defendant-related entities and developed measures of plaintiff's damages.

- Deposition testimony on November 12, 2014 re: Collins v. Svindland, AlixPartners, Hertz Vehicles, *et al.*, Monterey Superior Court, Case No. M124789. Engaged by Archer Norris on behalf of defendants to analyze the claim for lost wages and bonuses following an automobile accident involving an executive search employee.
- Deposition testimony on December 1, 2014 re: Logtale, LTD v. IKOR, Inc., *et al.*, United States District Court, San Francisco Division, Case No. 4:11-CV-05452-CW. Engaged by Earl Bohachek, attorney, on behalf of defendants to analyze an expert report prepared for plaintiffs. The dispute involved a multi-million dollar purchase of preferred stock in a development stage company and the subsequent inability of plaintiff to return the investment upon request.
- Deposition testimony on January 16, 2015 re: Theresa Gunter v. County of Stanislaus, Stanislaus Superior Court, Case No. 684825. Engaged by Mayall Hurley on behalf of plaintiff to determine lost earnings and retirement benefits caused by alleged wrongful employment termination.
- Deposition testimony on January 29, 2015 and arbitration testimony on March 3-4, 2015 re: Goodrich & Pennington Mortgage Fund, Inc. v. JPMorgan Chase Bank, National Association, *et al.*, American Arbitration Association Case No. 74 148 Y 0606 10. Engaged by Sideman & Bancroft on behalf of plaintiff to determine damages from excessive loan losses on several securitized mortgage pools.
- Deposition testimony on March 6, 2015 re: Seidman v. Maytag, San Francisco Superior Court, Case No. CGC-13-531575. Engaged by Kuluva, Armijo & Garcia on behalf of defendant to analyze personal injury claims for lost profits, lost business value and lost personal earnings.
- Deposition testimony on April 30, 2015 re: Fong & Chan Architects v. Washington Hospital Healthcare System, American Arbitration Association Case No. 74-20-1300-0697. Engaged by Severson & Werson to evaluate documentary support for and calculation of a termination for convenience fee plus interest.
- Deposition testimony on August 13, 2015 re: AI-Daiwa, Ltd. v. Apparent, Inc., *et al.*, United States District Court, Northern District of California, Case No. CV13-4156 VC. Engaged by Silicon Valley Law Group on behalf of Apparent, Inc. to determine lost profits from alleged breach of contract.

- Deposition testimony on August 25, 2015 and trial testimony on September 16, 2015 re: Ali Kia Shabahangi, *et al.* v. Nader Shabahangi, *et al.*, San Francisco Superior Court, Consolidated Actions Lead Case No. CGC-11-508919. Engaged by Cooper, White & Cooper on behalf of defendants to analyze accounting transactions, the litigating parties' capital accounts, and various claims resulting related to a separation of the brothers' business interests.
- Deposition testimony on September 18, 2015 and September 25, 2015 re: Alpha Card Systems, LLC v. Jolly Technologies, Inc., San Mateo Superior Court, Case No. CIV 525068. Engaged by Ragghianti Freitas LLP on behalf of plaintiff to compute damages for suspended service and support for software purchased before the termination of the supply contract.
- Deposition testimony on December 30, 2015 re: Performing Arts, LLC v. Michael Murray, *et al.* and related cross-actions and consolidated action, San Francisco Superior Court, Case Nos. CGC-09-494591 and CGC-11-508323. Engaged by Steyer Lowenthal Boodrookas Alvarez & Smith LLP on behalf of Performing Arts. Prepared analysis of net economic profits related to a real estate development project held for about three years before sale.
- Deposition testimony on March 16, 2016 re: Riverview Development IV, LLC v. Chhatrala Edes, LLC, *et al.*, Alameda Superior Court, Case No. RG14718709. Engaged by Lubin, Olson, Niewiadomski, LLP on behalf of plaintiff to compute certain damages related to a breach of lease agreement, tenant eviction from a hotel project, and subsequent vandalism damage.
- Deposition testimony on March 24, 2016 re: Charles R. Schwab, Jr. v. Glenmills Apartments, *et al.*, Marin County Superior Court, Case No. CIV 1404075. Engaged by Browne George Ross LLP on behalf of plaintiff to determine damages for a lost tax-deferred real estate exchange. Damages related to lost equity investment for taxes paid currently rather than deferred.
- Deposition testimony on February 25, 2017 In re: Stanley Chong Kwong, Case No. PES-09-293019, San Francisco Superior Court. Engaged by Carl Lippenberger, attorney, to perform computations and analyses related to satisfaction of a 2012 judgment against an estate.
- Deposition testimony on August 30, 2017 and courtroom testimony on October 5, 2017 re: Plata, *et al.* v. City of San Jose, Superior Court of California, County of Santa Clara, Case No. 1-14-CV-258879. Engaged on behalf of the City of San Jose to analyze the sources and uses of funds by the Municipal Water System.
- Deposition testimony on September 14, 2017 re: Pow v. Figueiredo, California Superior Court, County of Santa Clara, Case No. 1-15-CV-282824. Engaged by Dincel Law Group on behalf of plaintiff to determine amounts due to plaintiff for last quarter profits, subsequent accounts receivable collections and capital account buyout related to termination of a law firm partnership. Also, responded to counter claims by defendant.

- Courtroom testimony on December 6, 2017 re: Khalimakham Takhtayeva, Plaintiff v. Fatima Bulgucheva, aka Fatima Bulguchev, Ibragim Bulguchev, *et al.*, U.S. Bankruptcy Court, Northern District of California, Civil Action No. 15-42285 RLE 7. Engaged on behalf of plaintiff by Putterman Landry Yu LLP to analyze defendants' expenditure of funds provided by plaintiff for the personal benefit of defendants.

LIST OF PUBLISHINGS

“CAS Coverage & Disclosure Statement Filing Requirements” by Everett P. Harry, *Government Contract Costs, Pricing & Accounting Report*, Issue 89-11, November 1989.

“Do You Know Your Professional Standards for Litigation Services?” by Everett P. Harry, *Outlook*, Volume LXII, No. 2, Summer, 1994.

“Pre-retention Interviews with Experts -- The Metro Traffic v. Shadow Traffic Case” by Everett P. Harry, *CPA Litigation Service Counselor*, August 1994.

“Expert Witnesses -- In Jeopardy?” by Michael A. Crain, Daniel Goldwasser and Everett P. Harry, *Journal of Accountancy*, December 1994.

“Mattco Forge, Professional Standards, and Practice Management” by Everett P. Harry, *CPA Litigation Service Counselor*, December 1994.

“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.

“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.

“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.

“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.

“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.

“Avoiding the Pitfalls of Pre-Retention Interviews” by Everett P. Harry, *CPA Expert, AICPA Newsletter for Providers of Business Valuation & Litigation Services*, Winter Issue, 1996.

“Is Your Reference Library Complete?” by Everett P. Harry, *The Witness Chair*, published by California Society of Certified Public Accountants, Winter 1995/96.

“Litigation Standards? Yes and No!” by Everett P. Harry, *The Witness Chair*, published by the California Society of Certified Public Accountants, Spring, 1996.

“An Expert Witness Checklist” by Everett P. Harry, *International Commercial Litigation*, published by Euromoney Publications PLC, London, England, April 1996.

“A Brief History of One Practice Aid” by Everett P. Harry, *The Witness Chair*, published by the California Society of Certified Public Accountants, Summer 1996.

“Surviving the Litigation Services Jungle” by Everett P. Harry and Barbara J. Duganier, *Today’s CPA*, published by the Texas Society of CPAs, September/October 1996.

“Changing of the Guard, Practice Aids and a Conference” by Everett P. Harry, *The Witness Chair*, published the California Society of Certified Public Accountants, Fall, 1996.

AICPA Consulting Services Practice Aid 96-3 by Everett P. Harry and Michael Wagner, Communicating In Litigation Services: Reports (New York: AICPA, 1997)

AICPA Consulting Services Practice Aid 97-1 by Ronald Durkin and Everett P. Harry, Fraud Investigations as Litigation Services (New York: AICPA, 1997)

Recovery of Damages for Lost Profits by Robert L. Dunn, 5th 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

“A Sleuth with Standards: Fraud Investigations and the CPA” by Everett P. Harry, *The Witness Chair*, published by the California Society of Certified Public Accountants, Spring, 1999

“Modeling and Discounting Future Damages” by Robert L. Dunn and Everett P. Harry, *Journal of Accountancy*, January 2002

“White Collar Crime Where Least Expected” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.

“Discounting Future Damages” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.

“Lost Profits, Lost Business Value, and Janis Joplin” by Everett P. Harry, *The Witness Chair*, published by the California Society of Certified Public Accountants, Fall 2007.

“Open(ing) Kimono” by Everett P. Harry, *The Witness Chair*, published by the California Society of Certified Public Accountants, Winter 2010.

“Effective FVS Marketing—Insights from a Survey” by Everett P. Harry, *CPA Expert*, published by the American Institute of CPAs, Winter 2010.

“Lost Profits and Lost Business Value—Differing Damages Measures” by Everett P. Harry, *Dunn on Damages—The Economic Damages Report for Litigators and Experts*, Issue 1, December 2010.

“Damages Measurement and the Business Valuation Report—Challenges and Pitfalls” by Everett P. Harry, *Dunn on Damages—The Economic Damages Report for Litigators and Experts*, Issue 4, Fall 2011 (reprinted by the American Society of Appraisers in its *Business Valuation Review*, Summer 2011 edition).

“Future Damages—Before- and After-Tax Discount Rates” by Everett P. Harry, *Dunn on Damages—The Economic Damages Report for Litigators and Experts*, Issue 8, Fall 2012 (reprinted by the American Society of Appraisers in its *Business Valuation Review*, Volume 31, Issue 0203, 2013).

Lost Profits Damages—Principles, Methods, and Applications, edited by Everett P. Harry and Jeffrey H. Kinrich, Valuation Products and Services, October 2017 (700-page book).