



D. PAUL REGAN, CPA/CFF

HEMMING.COM

Employment & Education

2012 – Present	<p>Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Chairperson, 2012-2016 Partner, since 2012</p>
1975 – 2011	<p>Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Chairman of the Board, 2001-2011 President, 2001-2009 Director-in-charge of the firm's Litigation and Forensic Consulting Practice, 1975-2006</p>
2006	<p>Stanford Law School Executive Education - Directors' College</p>
1979	<p>Golden Gate University, San Francisco M.S. Accounting</p>
1973 – 1975	<p>Regan & Skelton, CPAs Partner</p>
1970 – 2018	<p>Taught or attended at least 80 hours of qualified continuing education courses in each 2 year period in order to renew CPA license</p>
1968 – 1973	<p>Peat, Marwick, Mitchell & Co., CPAs</p>
1968	<p>University of San Francisco B.S. Accounting (Accounting Specialist)</p>



D. PAUL REGAN, CPA/CFF

HEMMING.COM

Professional & Service Affiliations

- **Certified Public Accountant, State of California**
 - Since 1970
- **American Institute of Certified Public Accountants**
 - Since 1970
 - Council Member, 2003-2011
 - Member, Forensic & Valuation Services Executive Committee, 2008-2011
 - 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
- **California Society of Certified Public Accountants**
Distinguished Service Award, 2009
- **Certified in Financial Forensics**
 - Since 2008
- **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
- **California Society of Certified Public Accountants, Litigation Consulting and Dispute Resolution Services Common Interest Member**
 - Steering Committee, since 1990
 - Chair, 2002-2004
 - Vice President, 2000-2002
- **California Society of Certified Public Accountants, State Economic Damages Section**
 - Chair, 1996-1998
 - Member, since 1995
- **California Society of Certified Public Accountants, Quality Control Committee, past member**
- **California Society of Certified Public Accountants, Litigation Services Conference Chair, 1990**
- **California Society of Certified Public Accountants, Advanced Litigation Forum Planning Committee, 1991-1993; 1995 and 1997**
 - Chair, 1993 and 1997
- **California Society of Certified Public Accountants, Computer Show and Conference Chair, 1985**
- **California Society of Certified Public Accountants, Economic Damages Conference Planning Committee, 2000**
- **American Arbitration Association's National Panel of Arbitrators, 1983-1996**


SAN MATEO OFFICE

 177 Bovet Road, Suite 525
 San Mateo, CA 94402
 T: 415.836.4000

D. PAUL REGAN, CPA/CFF

HEMMING.COM

Professional & Service Affiliations continued

- 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

HEMMING.COM

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
- “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



D. PAUL REGAN, CPA/CFF

HEMMING.COM

Courses Written and Presented continued

AICPA & California Society of CPAs continued

- “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
- “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

- “Fraudulent Financial Reporting and Accountant’s Malpractice” San Francisco State University, 2019
- “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



D. PAUL REGAN, CPA/CFF

HEMMING.COM

Courses Written and Presented continued

Selected Others continued

- “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

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



D. PAUL REGAN, CPA/CFF

HEMMING.COM

Testimony (Presented in the Last Four Years)

Trial

- Port of Ridgefield vs. Union Pacific Railroad Company (2018) U.S. District Court Western District of Washington at Tacoma, Case No. 3:14-CV-06024-RBL
- 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

Deposition

- 246 Atherton Avenue LLC v. Trais Fluors LLC (2019) Superior Court of California, San Mateo County Case No. 16-CIV-02957
- 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
- The Regents of the University of California v. Paul S. Aisen, et al. (2019) Superior Court of California, San Diego County, Case No. 37-2015-00022082-CU-BT-CTL
- 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
- Mark Smilovits, et al. v First Solar, Inc., et al. (2019) U.S. District Court District of Arizona Case No. 2:12-cv-00555-DGC
- Fox Theater Landlord LLC v. Turner Construction Co. (2017)
- Robert Pestoni v. Linda Sereni (2018) JAMS, Ref No. 1100090112
- In re McG Capital Corporation, and Solutions Capital I, L.P. Litigation (2017) 101st District Court Dallas County, Texas, Cause No. DC-13-14628
- Port of Ridgefield vs. Union Pacific Railroad Company (2018) U.S. District Court Western District of Washington at Tacoma, Case No. 3:14-CV-06024-RBL
- 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)


SAN MATEO OFFICE

 177 Bovet Road, Suite 525
 San Mateo, CA 94402
 T: 415.836.4000

D. PAUL REGAN, CPA/CFF

HEMMING.COM

Testimony (Presented in the Last Four Years) continued
Deposition continued

- 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

Arbitration

- Robert Pestoni v. Linda Sereni (2018)
JAMS, Ref No. 1100090112
- 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)
- Jaret P. Christopher v. Ellie Mae, Inc. (2015)
American Arbitration Association
Case No. 01-14-0001-9086