

**SAN FRANCISCO OFFICE**

201 Spear Street | Suite 1100
San Francisco, CA 94105
T: 415.836.4000
F: 415.777.2062

SAN MATEO OFFICE

177 Bovet Road | Suite 525
San Mateo, CA 94402
T: 415.836.4000
F: 415.777.2062

GREG REGAN, CPA/CFF, MBA

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Profile

Greg Regan is a Partner in the Forensic and Financial Consulting Services Group in the San Francisco office of Hemming Morse, LLP. In 2018, Greg became the Chair of California Society of CPAs Forensic Services Section. In 2013, Greg was appointed to the American Institute of CPA's ("AICPA") Forensic and Valuation Services Executive Committee. This 9-member committee establishes professional standards for practitioners performing consulting services that require the application of forensic or valuation-related methodologies. From 2010 to 2013, he served on the AICPA's Forensic and Litigation Services ("FLS") Committee. This 11-member committee provides professional guidance to CPA practitioners who perform accounting investigations, economic damage analyses such as lost profits calculations, and a variety of other services. Greg was the Chair of the AICPA's Damages Task Force from 2010 to 2013 and continues to be an active member. Greg received the AICPA's 2012 Award for the FLS Volunteer of the Year.

Greg has testified in federal and state courts as well as in arbitrations regarding these types of forensic analyses. Greg is a Certified Public Accountant (CPA), a Certified Financial Forensic (CFF), and a Certified Fraud Examiner (CFE). Greg serves as an Officer of the California Society of Certified Public Accountants (CalCPA) statewide Forensic Services Committee.

Greg received his B.S. degree in Accounting from Georgetown University, Washington, D.C., and his Masters in Business Administration with an Emphasis in Finance from the University of San Francisco. When he's not working, he enjoys spending time with his wife and coaching the sports teams of his two boys.

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Employment & Education

2012 – Present	Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Partner
2003 – 2011	Hemming Morse, Inc. Director, 2007-2011 Manager, October 2003-2006
2009 – Present	Golden Gate University Adjunct Professor Introduction to Financial Forensic Accounting, Spring 2009-2016 An In-Depth Analysis of Economic Damages, Fall 2010
1999 – 2003	SupportSoft, Inc. (Nasdaq: SPRT) Controller, February 2001- October 2003 Accounting Manager, April 1999- February 2001
1995 – 1999	Ernst & Young, LLP Senior Auditor, October 1997- April 1999 Staff Auditor, October 1995-September 1997
2004 – 2007	University of San Francisco Masters in Business Administration with emphasis in Finance Beta Gamma Sigma Honor Society
1995	Georgetown University, Washington, D.C. B.S. Accounting, Minor in Theology


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Professional & Service Affiliations

- Certified Public Accountant, State of California, 1998
- Certified Public Accountant, State of New York, 2010
- Certified Fraud Examiner
- Certified in Financial Forensics, 2008
- American Institute of Certified Public Accountants
 - Forensic & Valuation Services Executive Committee, 2013-2016
 - Forensic & Litigation Services Committee, 2010-2013
 - Chair, Damages Task Force
 - National Forensic & Valuation Conference
 - Co-Chair, 2014-2015
 - Planning Committee, 2011-present
 - CPA Ambassador, January 2006-present
 - Board of Examiners, Uniform CPA Examination Contributor
- California Society of Certified Public Accountants
 - Co-chair, San Francisco Chapter Litigation Consulting Services Committee, 2006-2011
 - State Steering Committee, 2007-present
 - Officer, 2012-present
 - Economic Damages Section Member, 2004-present
 - Officer, 2008-2012
 - State Accounting Principles and Auditing Standards Committee, Member, 2005-2010
 - CalCPA Leadership Institute, Spring 2006
 - Leadership Identification and Development Committee, 2007-present
- CAMICO, Risk Management Committee, 2014-present
- California CPA Education Foundation
 - Accounting & Auditing Curriculum Advisory Committee, 2007-2010
- Association of Certified Fraud Examiners
- Georgetown University, Alumni Admissions Committee
- Advisory Board to Golden Gate University Forensic Accounting Program, August 2008-present
- Legal Aid of San Mateo County
 - Board of Directors, Treasurer
- Board of Regents, Junipero Serra High School


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Publications

- "Making Sense of Forensic Accounting", CalCPA Magazine, 2020
- "Trial Testimony by Financial Experts in California Court: A Reference Guide to Hearsay Evidence Objections", CalCPA FSS, 2019
- "Calculating Lost Profits", AICPA Practice Aid, 2019
- "Unblurring the Line(s) Between Accounting and Legal Opinions", The Witness Chair, Winter 2017
- "Big Data's Day in Court", Plaintiff Magazine, January 2017
- "Attaining Reasonable Certainty in Economic Damages, Calculations", AICPA Practice Aid, 2015
- "How CPAs can benefit from Colin Powell's Rule", AICPA "FVS Insider" Article, August 2013
- "Options for Consumers in Crisis - An Economic Analysis of the Debt Settlement Industry", December 31, 2012
- "Discount Rates, Risk, and Uncertainty in Economic Damage Calculations", AICPA Practice Aid, 2012
- "Causation Scenarios for the Damages Expert", Dunn on Damages, Winter 2011
- "2010 Federal Rules of Civil Procedure Changes", AICPA.org, November 2010
- "Selecting the Right Investigative Resource", (Co-author) Journal of Accountancy, December 2009
- "Discount Rates and Lost Profits... Where's The Risk?", (Co-author) CPA Expert, Summer 2009
- "Discount Rates and Lost Profits: A Review of Case Law", The Witness Chair, Winter 2009
- "CFFs: CPAs Looking Behind Closed Doors", CalCPA Magazine, September 2008
- "Discount Rates and Lost Profits ... Where's The Risk", The Witness Chair, Summer 2008
- "Software Revenue Recognition on the Rise", (Co-author) Journal of Accountancy, December 2007
- "FAS 123R: Accounting for Stock Options, Tips for an Increasingly Complex Task", CalCPA Magazine, March 2007
- "Forensic Accounting: Is It Right For You?", CalCPA.org, February 2005
- "Talk it Over", CalCPA Magazine, December 2004


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Awards

- AICPA, Forensic & Litigation Services Volunteer of the Year, 2012
- Georgetown University, Dean's Citation, 1995

Presentations

- "The 'State' of Sargon: 8 Years Later", CalCPA (2020)
- "Damages - When are they Foreseeable?", AICPA National Forensic & Valuation Services Conference, 2018
- "Linking Causation to Damages", AICPA National Forensic & Valuation Services Conference, 2017
- "Un-blurring the Lines Between Legal and Expert Opinions", AICPA National Forensic & Valuation Services Conference, 2017
- "Un-blurring the Lines Between Accounting and Legal Opinions", CalCPA Forensic Services Steering Committee, June 2016
- "Examining Cross-Examination", AICPA National Forensic & Valuation Conference, 2015
- "Experts on Offense, Experts on Defense", ABA National Securities Fraud Conference, 2014
- "Attaining Reasonable Certainty in a Damages Calculation", AICPA National Forensic & Valuation Conference, 2012 Texas Society of CPAs, 2013
- "Emerging Financial Forensic Accounting", AICPA National Forensic Accounting Conference September 2011
- "Review of Notable Recent Cases – Economic Damages", AICPA National Forensic Accounting Conference September 2011
- "Forensic Accounting: Bridging the Gap between Theory and Practice", AAA, National Conference, August 2011
- "Causation Scenarios and the Damages Expert", CalCPA Economic Damages and Fraud Committees August 2011
- "Ethics and the Expert", AAA, Forensic and Investigative Accounting Section Research Conference, March 2011
- "Bridging the Gap - The Road to the CFF", AAA, Forensic and Investigative Accounting Section Research Conference, March 2011
- "Educating Legally Aware Accountants", AAA, Forensic and Investigative Accounting Section Research Conference, March 2011
- "Revenue Recognition", Licensing Executives Society, October 2009


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Presentations continued

- “Accounting for Devices With Embedded Software”, Revenue Recognition for MedTech Companies June 2009
- “Recessionary Implications for CPAs”, Cal Society of CPAs, Economic Damages Section May 2009
- “Analyzing Earnings Releases”, San Jose Mercury News, October 2008, January 2010
- “The Subprime Debacle & Debate About Fair Value Accounting”, San Francisco, Barristers Club, August 2008
- “IPOs: Promises and Pitfalls”, Guest Lecturer, Golden Gate University Law School March 2008, March 2009
- “The Foreign Corrupt Practices Act: An Independent Monitor’s Perspective”, Cal Society of CPAs, San Francisco Chapter Litigation Section, January 2008
- “Options Backdating: What you need to know”, (Panel member) CalCPA Litigation Society October 2006
- “I’ve Sold Software: How and When Do I Recognize Revenue?”, Hemming Morse Training, November 2005
- “Facts about Fraud”, Cal Society of CPAs, CPE Extravaganza, June 2005, June 2006
- “Fraud/Corporate Investigations” JHI Members Conference, 2004

AICPA CFF Education, Spring 2010-Present

- Fundamentals of the Legal System & Engagement Administration
- Reporting, Expert Reports, and the Provision of Testimony
- Financial Statement Investigations


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Testimony

Trial

- **Sumotext Corp. v. Zoove, Inc., et al. (2020)**
U.S. District Court, Northern District of California, San Jose Division, Case No. 5:16-cv-01370-BLF
- **ASML US, Inc. v. XTAL (2018)**,
Superior Court of California, County of Santa Clara, Case No. 16-CV-295051
- **PPFA, Inc. v. Center For Medical Progress, et al. (2019)**, U.S. District Court Northern District San Francisco, Case No. 3:16-Cv-00236-Who
- **State of Colorado v. Center for Excellence in Higher Education, Inc., et al. (2017)**, District Court, Denver City and State of Colorado, Case No. 2014cv34530

Arbitration

- **Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017)**, American Arbitration Association Case No. 011500034226
- **Cloud Cruiser, Inc. v. Cisco Systems, Inc. (2017)**
JAMS Reference No. 1100085560
- **Tristan Broussard v. First Tower Loan, LLC, et al. (2016)**

Deposition

- **New Prime Inc. v. Amazon Logistics, Inc. (2021)**,
USDC Western District of Missouri, Case No. 6:19-cv-03236-MDH
- **Synchrony Bank v. RevPar Collective, Inc. (2021)**,
Superior Court of California, San Francisco County, Case No. CGC-18-566487
- **Kiva Health Brands, LLC v. Kiva Brands Inc. (2021)**,
USDC ND California, Civil No. 3:19-cv-03459-CRB
- **Bridge-Folsom, LP, v. Terra Firma Development Company, LTD (2021)**, JAMS Arbitration, No. 1130008587
- **Class B Investors v. 8minutenergy US Manager, LLC (2021)**, JAMS Case Reference No. 1100110779
- **SRS Acquiom, Inc. v. PNC Financial Services Group, Inc. (2020)**, United States District Court, District of Colorado, Civil Action No. 1:19-cv-02005-DDD-SKC
- **People of the State of California v Zovio, et al (2021)**,
Superior Court of California, San Diego, Case No. 37-2018-00046134-CU-MC-CTL


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Testimony continued

Deposition continued

- **United States ex rel. Matthew Macdowell v. Synnex Corporation (2020)**, United States District Court, Northern District of California, Case No. 19-cv-00173-WHA
- **Ahmad Hamdan v. Dorothy Reggi, et al. (2020)**, Yuba County Superior Court, Case No. CVCV18-01936
- **Aqualegacy Development LLC v. 2012 Canrow Owner (2020)**, CA Superior County of Monterey, Case No. 16CV001078
- **Cisco Systems, Inc., And Cisco Technology, Inc. v. ADSI, et al (2020)**, United States District Court, Northern District of California, Oakland Division, Case No. 4:18-cv-07602 YGR
- **Administrator v. Marlette Funding, LLC et al. (2020)**, District Court, Denver City and State of Colorado, Case No. 17CV30376
- **In Re: Restasis Antitrust Litigation (2020)**, United States District Court, Eastern District of New York, Case No. MDL No. 2819 18-MD-2819 (NG) (LB)
- **Wetlands Preservation Foundation v. Department of Water Resources, The Nature Conservancy (2019)** Superior Court of California, San Joaquin County Case No. STK-CV-UWM-2018-8957
- **Healthnet v. American International Specialty Lines Insurance Company, et al. (2019)**, Superior Court of California Los Angeles County, Case No. Bc357436
- **PPFA, Inc. v. Center For Medical Progress, et al. (2019)**, U.S. District Court Northern District San Francisco, Case No. 3:16-Cv-00236-Who
- **Sumotext Corp. v. Zoove, Inc., et al. (2019)** U.S. District Court, Northern District of California, San Jose Division, Case No. 5:16-cv-01370-BLF
- **Fred Sahadi v. Liberty Mutual Insurance. et al (2019)**, U.S. District Court Northern District of California, Case No. 5:18-CV-04061-LHIK
- **Justice Laub v. Drone Racing League, Inc. et al. (2019)**, U.S. District Court, Central District of California, Western Division, Case No. 2:17-CV-06210-JAK (KSX)
- **United States Of America v. County Of Clark And Nevada Links, Inc. (2019)**, U. S. District Court District Of Nevada, Case No. 2:17-Cv-02303
- **Fuse Chicken, LLC v. Amazon.com, Inc. (2019)** U.S. District Court Northern District of Ohio, Eastern Division, Case No. 5:17-cv-01538-SL
- **Golden Gateway Center v. San Francisco Waterfront Partners II, LLC (2018)**, Superior Court of California, City and County of San Francisco, Case No. CGC 15-548437
- **ASML US, Inc, v. XTAL (2018)**, Superior Court of California, County of Santa Clara, Case No. 16-CV-295051


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Testimony continued

Deposition continued

- The Barrel Cellar v. Quince Pacific Avenue (2018), Superior Court of California, City and County of San Francisco, Case No. CGC-17-561363
- Just Games Interactive Entertainment, LLC v. Scopely, Inc. (2018), JAMS Arbitration
- Mark de Bibo Company v. Ryan & Ryan Construction, Inc. (2017), Superior Court of California, County of San Mateo, Case No. CIV534040
- State of Colorado v. Center for Excellence in Higher Education, Inc., et al. (2017), District Court, Denver City and State of Colorado, Case No. 2014cv34530
- Sutter Health and Sutter Health Plan v. Optum Insight, Inc. (2017), American Arbitration Association Case No. 011500034226
- Amedee Geothermal Venture I v. Lassen Municipal Utility District (2017), Superior Court of California, County of Lassen, Case No. 59485
- Hooked Media Group, Inc. v. Apple, Inc., et al. (2016), Superior Court of California, County of Santa Clara, Case No. 114CV265819
- BackFlip Software, Inc. v. Cisco Systems, Inc., et al. (2016), Superior Court of California, County of Santa Clara, Case No. 1-13-CV-242234
- Blankenchip v. CitiMortgage, Inc., et al. (2016), U.S. District Court, Eastern District of California Case No. 2:14-cv-02309-WSB-AC