



## CLAUDIA STERN, CPA/ABV/CFF

HEMMING.COM

### Employment & Education

2013 – Present	Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants 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


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**Instruction and Seminars**

- Advanced Topics in Business Valuation, California Society of CPAs, 2019 to present
- The Art of Trial Examination: Direct and Cross-Examination of an Expert Economist, American Board of Trial Advocates, June 2015
- Mergers and Acquisitions, California Society of CPAs, 2015 to present
- Business Succession Planning and Exit Strategies- Understanding and Planning for Business Ownership Change; California Society of CPAs, 2013 to present
- Introduction to Forensic Valuation, Golden Gate University, 2013 to 2018
- Introduction to Forensic Accounting - Forensic Valuation Issues, Golden Gate University, July 2013

**Testimony and Participation in Trial, Arbitration Proceedings and Deposition**

- John E. Donahue v. Topa Insurance Group, Inc., et al. (2022)  
JAMS Arbitration, Case No. 1220066836
- Harriett Lowell, et al. v. Lyft, Inc. (2022)  
United States District Court, Southern District of New York, Case No. 7:17-cv-06251-EAW
- Bender v. Hammock (2022)  
Superior Court of California, County of San Francisco, Case No.: FDI-19-791091
- Pearson v. Pearson (2021)  
Superior Court of the State of California for the County of Colusa, Case No. CV24337
- Market Street Development, LLC v. AVID Development, et al. (2020), Superior Court of the State of California for the County of Santa Clara, Case No. 19CV346119
- C&C Properties, Inc. et al. v. Shell Pipeline Company et al. (2019), United States District Court, Eastern District of California, Case No. 1:14-cv-01889 JLT
- Lograsso v. Garcia (2018, Superior Court of California, County of Solano, Case No. FCS046770
- Malekshoar v. Tajalli (2018)  
Superior Court of California, Count of Santa Clara Case No. 1-14-CV-262654

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**Testimony and Partipation in Trial, Arbitration Proceedings and Deposition** continued

- Smith v. Smith, Superior Court of California, County of Sacramento, Case No. 15FL0580
- Nolte v. Nolte Sheet Metal, Inc.  
Superior Court of California, County of Fresno,  
Case No. 13CECG01756
- Rauch v. Rauch  
Superior Court of California, County of Napa,  
Case No. 26-67025
- Vyas v. Berman  
Superior Court of California, County  
of San Francisco, Case No. CGC14540736
- Makdissy v. Makdissy  
Superior Court of California, County of Santa Clara,  
Case No. 114CV273159
- Farias v. OverAA Associates LLC  
Superior Court of California, County of Solano,  
Case No. FCS043088
- Extreme Networks v. Hacienda Pleasanton Partners,  
et al., Superior Court of California, County of  
Alameda, Case No. VGO8374174