


**D. PAUL REGAN, CPA/CFF**

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**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 &amp; 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 &amp; Co., CPAs</p>
1968	<p>University of San Francisco          B.S. Accounting (Accounting Specialist)</p>



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### 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



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### 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

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### Courses Written and Presented

#### AICPA & California Society of CPAs

- “Candid Advice on Expert Witness Best Practices” California Society of CPAs, Fraud and Forensics Virtual Conference, 2022
- “Fraudulent Financial Reporting and Accountants’ Malpractice” California Society of CPAs, 4N6: Forensics and Fraud Virtual Conference, 2021
- “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



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### Courses Written and Presented continued

#### AICPA & California Society of CPAs continued

- “Daubert and the CPA Expert” California Society of CPAs, Advanced Economic Damage Conference, San Francisco, CA, 1998
- “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


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**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

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### 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

#### Deposition

- **Doug Ridley and Sherry Shen v. Rancho Palma Grande HOA (2021)**, Superior Court of California, Santa Clara County, Case No. 19CV349909
- **In re: Teva Securities Litigation (2021)**  
U.S. District Court, District of Connecticut  
Case No. 3:17-cv-00558 SRU
- **Strathclyde Pension Fund, et al. v Bank OZK, et al. (2021)**  
U.S. District Court, Eastern District of Arkansas  
Case No. 4:18-cv-00793-DPM
- **In re: Novo Nordisk Securities Litigation (2021)**  
U.S. District Court, District of New Jersey  
Case No. 3:17-CV-209-BRM-LHG
- **Lehigh Southwest Cement Company v. James Hardie Building Products (2019)**, Superior Court of California, Shasta County, Case No. 191110
- **246 Atherton Avenue LLC v. Trais Fluors LLC (2019)**  
Superior Court of California, San Mateo County  
Case No. 16-CIV-02957
- **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
- **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
- **Robert Pestoni v. Linda Sereni (2018)**  
JAMS, Ref No. 1100090112
- **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
- **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

#### Arbitration

- **Robert Pestoni v. Linda Sereni (2018)**  
JAMS, Ref No. 1100090112