



SUSAN K. THOMPSON, CPA/CFF

Employment & Education

2012 – Present	Hemming Morse, LLP Certified Public Accountants, Forensic and Financial Consultants Partner
2001 – 2011	Hemming Morse, Inc. Director, 2004-2011 Manager, 2001-2003
1987 – 2001	Silva Harden & Adolph, AC Fresno, CA
1985 – 1987	Price Waterhouse San Jose, California
1984 – 1985	Price Waterhouse Newport Beach/Riverside, California
1983	Loma Linda University, Loma Linda, California B.S. Accounting



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Professional & Service Affiliations

- Certified Public Accountant, State of California
- Certified in Financial Forensics
- California Society of Certified Public Accountants
 - Member, Forensic Services Section for Economic Damages
 - Member, Forensic Services Section for Fraud
 - Member, Litigation Steering Committee, 1997-2001
 - Chair, Litigation Services Committee, Fresno Chapter, 1997-1999
- American Institute of Certified Public Accountants
 - Loma Linda University Alumni Association
 - Smile For A Lifetime, Fresno/Clovis Chapter
 - Board of Directors, 2011- 2019 Publications
- Co-editor of *The Witness Chair*, published quarterly by the Litigation Sections of the California Society of Certified Public Accountants, 1999-2002

Seminar Instruction/Presentations

- **Speaker**, AICPA Forensics & Valuation Services Conference: When Good Food Goes Bad, 2015
- **Speaker**, California Society of CPAs Economic Damages Section Conference – Business Interruptions: When Good Food Goes Bad, 2015
- **Speaker**, State Association of County Auditors 103rd Conference – Developing Your Fraud Investigation Through Percipient and Subject Interviews, 2013
- **Speaker**, Fresno Chapter of the Institute of Management Accountants

Testimony

Trial and Arbitration

- Pontus MAG Fairfield, LLC v. Barber Auto Mall Properties, LP, Barber Fairfield Management Company, LLC and Ronald L. Barber, et al. (2022), JAMS Arbitration Case No. 1130009285
- Christopher S. Vincent and Shelby G. Vincent v Joi K. Stephens, Trustee of the Trust A, A Division of the Stephens Family Trust U/D/T (2022), California Superior Court, County of Santa Barbara, Case No. 16CECG02450
- Sandra N. Eddleman and Madelyn Lue Eddleman on behalf of The Morro Bay Ranch L.P. v. Joann Roemer Jones, et al. (2020) California Superior Court, San Luis Obispo County, Case No. 1:14-cv-01889-DAD-JLT
- Mandeep Singh Samrai dba American Quality Logistics, et al. v. Harjit Singh Samrahi, et al. (2019) California Superior Court, Fresno County Case No. 16CECG02450



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Testimony continued

Trial and Arbitration continued

- C & C Properties, et al. v. Shell Pipeline Company, et al. (2019) U.S. District Court Eastern District of California Case No. 1:14-cv-01889-DAD-JLT
- Timothy Norman, Ph.D. v. Hanna Boys Center, Inc. (2018) California Superior Court, Sonoma County SCV-260065
- Cynthia Klein v. Kewel Munger, a.k.a. Kable Munger, et al. (2018) California Superior Court, Kern County Case No. S-1500-CV-276206 SPC
- Ariel Elia v. John Roberts, Texas Environmental Products, Inc. (2017) U.S. District Court Eastern District of California, Fresno Division, Case No. 1:16-cv-00557-AWI-EPG
- Ted Switzer v. Flournoy Management, LLC, et al. (2017) California Superior Court, Fresno County Central Division, Case No. 11CECG04395 MWS
- Baltara Enterprises, L.P. v. R&C Patterson Family Limited Partnership, et al. (2017) California Superior Court, Fresno County Case No. 14CECG01033 MWS
- Bobby L. Lo and Nancy V. Lo v. Greater Fresno Health Organization, Inc.. dba North Marks Clinic; Vang Moua, et al. (2016) California Superior Court, County of Fresno, Civil Division, Case No. 15CECG00854
- Ashley Lane, LP v. Producers AG Insurance Group (2015) American Arbitration Association Case No. 74-20-1300-0169
- Fresno RV, Inc., et al. v. Paul Evert's RV Country, Inc., et al. (2013) California Superior Court, Fresno County Case No. 11CECG01433
- Muhammad Anwar, M.D. v. State of California, et al. (2012), California Superior Court, Madera County Case No. MCV034056
- Jaime Hernandez v. Eugenia Costa, et al. (2012) California Superior Court, Alameda County Case No. RG1049274
- Lopez, et al. v. Allstate Insurance Company, et al. (2012) California Superior Court, Fresno County Case No. 10CECG01035JH
- In re: Zachariah, Jacob v. AMCO, Inc. (2012) Judicial Arbitration and Mediation Services San Francisco Division, Ref No. 1100068786
- eMocha, LLC, et al. v. Central Plaza Union City, L.P., et al. (2010) California Superior Court, Alameda County Case No. RG06-296460
- Primex Farms, LLC v. Chapparal Farms, Inc. (2010) California Superior Court, Fresno County Case No. 07CECG02935



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Testimony continued

Deposition

- Terry Sonneveldt, et al. v. Mazda Motor of America, Inc., et al. (2022), U.S. District Court, Central District of California, Case No. 8:19-cv-01298-JLS-KES
- Biodico Westside, LLC v. Red Rock Ranch, Inc. (2022) American Arbitration Association, Case No. 02-19-003-9789
- Christopher S. Vincent and Shelby G. Vincent v Joi K. Stephens, Trustee of the Trust A, A Division of the Stephens Family Trust U/D/T (2022) California Superior Court, County of Santa Barbara, ANACAPA Division, Case No. 19CV04223
- Ronald Garcia and Michiel Harrison v. Harley Davidson Motor Co. Group, LLC (2021) U.S. District Court Northern District of California, San Francisco Division Case No. 3:19-cv-02054 JCS
- Michael Kant v. Bigge Crane and Rigging Co. (2021) California Superior Court, County of Alameda Case No. RG19047780
- Harlan v. Visalia Unified School District, et al. (2020) California Superior Court, Tulare County Case No. VCU271531
- San Carlos Irrigation and Drainage District v. The United States (2020), United States Court of Federal Claims Case No. 18CECG02412
- Patrick Klinger, et al. v. Western Milling, LLC, et al. (2020) American Arbitration Association Case No. 34-2019-00251782
- Michael Jones v. Vinvision Trucking & Storage (2020) California Superior Court, Monterey County Case No. 19CV001091
- Robert P. Garver v. Principal Life Insurance Co., The Roth Companies, Inc., and Duane Roth (2020) U.S. District Court, District of Kansas Case No. 2:19-CV-02354
- Michelle Aivazian Sanders, et al. v. Deborah R. Aivazian, et al. (2019) California Superior Court, Fresno County, Case No. 18CECG02412
- Mandeep Singh Samrai dba American Quality Logistics, et al. v. Harjit Singh Samrahi, et al. (2019) California Superior Court, Fresno County Case No. 16CECG02450
- Shawn Alger v FCA US LLC (2019) U.S. District Court Eastern District of California Sacramento Division (2019) Case No. 2:18-cv-00360-MCE-EFB
- Armando J. Becerra, et al. v. General Motors LLC (2019) U.S. District Court Southern District of California Case No. 15CV2365-JAH-LL
- Dorothy Rodden Jackson v. Richard Calone, et al (2018) U.S. District Court Eastern District of California Case No. 2:16-cv-00891 TLN KJN
- Jack Sislian and Christine Sislian v. Charlie Sislian, et al. (2018) California Superior Court, Fresno County Case No. 17 CECG 03588



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Testimony continued

Deposition continued

- Timothy Norman, Ph.D. v. Hanna Boys Center, Inc. (2018) California Superior Court, Sonoma County
Case No. SCV-260065
- In the Matter of The Ernest K. Valorosi and Cheryl Valorosi Revocable Living Trust (2017)
California Superior Court, Madera County
Case No. MPR013610
- Ariel Elia v. John Roberts, Texas Environmental Products, Inc. (2017) U.S. District Court Eastern District of California, Fresno Division
Case No. 1:16-cv-00557-AWI-EPG
- Baltara Enterprises, L.P. v. R&C Patterson Family Limited Partnership, et al. (2017)
California Superior Court, Fresno County
Case No. 14CECG01033 MWS
- Kobe Falco, et al. v. Nissan North America, Inc. and Nissan Jidosha Kabushiki Kaisha (2017)
U.S. District Court Central District of California
Case No. 2:13-cv-00686-DDP-MAN
- Monarch Nut Company, LLC and Munger Farms v. Goodnature Products, Inc. (2016)
U.S. District Court Western District of New York
Case No. 14-cv-01017-WMS
- Alfred Salas and Gloria Ortega v. Toyota Motor Sales, U.S.A., Inc. (2016)
U.S. District Court, Central District of California
Case No. CV15-08629 FMO (Ex)
- In re Dorothy R. Jackson and Donald D. Jackson Irrevocable Family Trust (2016)
California Superior Court, Stanislaus County
Case No. 2200192
- Bobby L. Lo and Nancy V. Lo v. Greater Fresno Health Organization, Inc.. dba North Marks Clinic; Vang Moua, et al. (2016) California Superior Court County of Fresno, Civil Division Case No. 15CECG00854
- Star Laundry Services, Inc. v. Western State Design, Inc., et al. (2015) California Superior Court County of San Diego - Central Division
Case No. 37-2014-00011335-CU-BC-CTL
- Kobe Falco v. Nissan North America, Inc., et al. (2015)
U.S. District Court, Central District of California
Case No. 2:13-cv-00686-DDP-MANx
- Irvine Apartment Communities, L.P. v. Western National Construction, et al. (2015)
American Arbitration Association
Case No. 73 443 Y 00234 12
- Anamiria Madrigal, et al. v. New Cingular Wireless Services, Inc., et al. (2015) American Arbitration Association
Case No. 74 484 Y 00301 11 nolg
- Melinda Ward v. Superior Carpet Care, et al. (2015)
California Superior Court, Fresno County
Case No. 13CEGG00704 MWS



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Testimony continued

Deposition continued

- **Centerplate v. Unite Here (2014)**
U.S. District Court, Case No. 13-CV-2318 DMR
- **Sharron Warehime v. Farmers Insurance (2013)**
California Superior Court, Fresno County
Case No. 08CECG02976
- **Fresno RV, Inc., et al. v. Paul Evert's RV Country, Inc., et al. (2013)** California Superior Court, Fresno County
Case No. 11CECG01433
- **Jaime Hernandez v. Eugenia Costa, et al. (2012)**
California Superior Court, Alameda County
Case No. RG1049274
- **Muhammad Anwar, M.D. v. State of California, et al. (2012)** California Superior Court, Madera County
Case No. MCV034056
- **Primex Farms, LLC v. Roll International Corp., et al. (2012)** California Superior Court, Fresno County
Case No. 10CECG01114
- **Lopez, et al. v. Allstate Insurance Company, et al. (2012)** California Superior Court, Fresno County
Case No. 10CECG01035JH
- **Bobby L. Lo and Nancy V. Lo v. Greater Fresno Health Organization, Inc.. dba North Marks Clinic; Vang Moua, et al. (2016)** California Superior Court County of Fresno, Civil Division Case No. 15CECG00854
- **Primex Farms, LLC v. Chapparal Farms, Inc. (2010)** California Superior Court, Fresno County
Case No. 07CECG02935



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Selected Experience

- Expert witness for plaintiffs' counsel in a wage and hour matter involving multiple employees spanning multiple years. The case involved unpaid overtime, meal and rest break violations, unpaid drive time to job sites, and off-the-clock time for traveling repairmen. Reviewed and analyzed employment history files, time and travel records, job site records, compensation data, and other documents to determine the proper employee compensation and to quantify damages.
- Expert witness for plaintiff in a loss of business income case. Determined the loss that resulted from the failure to plant corn ilage, based on the insurance agent's direction, on land that had previously flooded.
- Accounting consultant for the insured in a large business interruption case involving a nut processing plant. The case went to appraisal upon which each element of loss was unanimously decided in favor of client in excess of \$1 million dollars.
- Accounting consultant for an insurance company to investigate a theft at the insured's nut processing plant. Analysis included documenting the accounting and physical controls surrounding inventory.
- Accounting consultant for a large insurance company in a suspected fraudulent claim of a nut processing plant. Based upon analysis performed, including following transactions through the perpetual inventory system, the receiving and shipping processes, the claim was denied and further action was taken against the insured.
- Performs analysis of Trust Accountings in disputed matters. Has worked in matters where over 10 years of Trust Accounting had to be tested and analyzed for propriety, including analysis of related parties who had financial interactions with the Trust.
- Expert witness for the plaintiff, a nut processor. Calculated damages in a breach of contract dispute, ultimately determining the lost contribution margin due to the breach. Plaintiff was awarded damages according to testimony.
- Accounting consultant to the plaintiff, a nut grower, against their nut processor for suspected fraudulent accounting practices. Analysis included assessing reasonable processing costs, allocation of fixed and variable costs and analysis of third party transactions. The analysis lead to successful settlement in favor of the plaintiff before trial.
- Served as a neutral in an insurance appraisal hearing involving lost profits of a fast food restaurant.
- Performs internal control reviews for not for profit as well as for profit businesses.
- Accounting consultant on behalf of the insurance company to assist in quantifying the losses of their insured's due to Class 1 food recalls, both domestically and internationally. This included interacting with the insured's customers and following the recalled product through all processors up to the point it is sold to the end consumer. Losses included raw product, work in progress and finished goods. The results of the analysis were used by counsel and the insured to settle claims. Assistance was provided in the settlement process as well.



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Selected Experience continued

- Accounting consultant to many of the larger property and casualty insurance companies in California in assessing claims for loss of earnings, loss of inventory stock and loss of other business assets in agricultural, retail, food services and construction.
- Accounting consultant in several insurance fraud cases on behalf of the insurance company and/or the legal counsel assisting the insurance company. Duties included tracing money in money laundering schemes, providing financial status information for businesses or individuals, determining probable asset/inventory on hand, analysis and interpretation of accounting records and internal control structures, as well as analyzing various financial transactions.
- Accounting consultant in a large insurance fraud case. Worked with investigators from the Federal Bureau of Investigation and the District Attorney of Fresno's office in tracing funds through several bank accounts of several businesses.
- Assisted attorneys in preparation for depositions, in various stages of litigation and in anticipation of litigation. Prepared exhibits and related write-up work for trial. Typical services included calculations of damages and loss of earnings, analysis and interpretation of accounting records, and analysis of internal controls in industries including agricultural, professional services, retail, food services, construction, automobile dealerships, governmental entities, and real estate development.
- Provided expert witness testimony in cases involving personal injury and wrongful termination and resulting in lost wages/damages.
- Accounting consultant in white-collar crimes including embezzlement and kiting schemes.
- Provided expert witness testimony in a criminal matter involving real estate fraud. Our involvement included tracing investor funds over several years through several bank accounts and various businesses.
- Assisted a general contractor and a California city in mediation proceedings by calculating damages and resulting lost profits to lessees which was relied upon by all parties involved.
- Provides damage calculations and expert testimony in class action lawsuits.