


CLAUDIA STERN, CPA/ABV/CFF

HEMMING.COM

Employment & Education

2013 – Present	Hemming Morse 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



SAN FRANCISCO OFFICE

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

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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