

**SAN FRANCISCO OFFICE**201 Spear Street | Suite 1100
San Francisco, CA 94105
T: 415.836.4000**BURLINGAME OFFICE**1290 Howard Ave | Suite 202
Burlingame, CA 94010
T: 415.836.4000**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. 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

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

Professional & Service Affiliations

- Certified Public Accountant, State of California, 1998
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, 2011-2016
- California Society of Certified Public Accountants
 - Co-chair, San Francisco Chapter Litigation Consulting Services Committee, 2006-2011
 - State Steering Committee, 2007-present
 - Officer, 2012-2020
- CAMICO
 - Board of Directors, 2023 to present
 - Risk Management Committee, 2014-2023
- California CPA Education Foundation
 - Accounting & Auditing Curriculum Advisory Committee, 2007-2010
- Legal Aid of San Mateo County
 - Board of Directors, Treasurer
- Board of Regents, Junipero Serra High School

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Testimony

Trial and Deposition

- **Universal Packaging West, Inc. v. Bomatic (2024)**, Superior Court of San Diego, Case No. 37-2019-00050175-CU-BC-CTL
- **Francine Shulman et al. v. Todd Kaplan et al. (2024)**, Superior Court of California, Los Angeles, Case No. 20VECV01406
- **Consumer Financial Protection Bureau v. Stratfs, LLC (2024)**, U.S. District Court, Western District of New York, Case No. 1:24-cv-00040
- **DBI Beverage Inc. v. WSJ, LLC (2023)**, Superior Court of California, San Francisco, Case No. CGC-20-582694
- **Knauf Ventures, LLC v. 154 Almonte Blvd, LLC (2023)**, California Superior Court, Marin, Case No. CIV2003268
- **Virgin Hotels San Francisco, LLC v. 250 Fourth Development, L.P. et al. (2022)**, Superior Court of California, San Francisco, Case No. CGC-20-584350
- **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
- **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
- **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
- **ASML US, Inc, v. XTAL (2018)**, Superior Court of California, Santa Clara, Case No. 16-CV-295051
- **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 and Deposition

- **Tillamook Country Smoker, LLC v. Beyond Meat (2025)**, JAMS Reference No. 5220005566
- **Louis Rossetto v. Prometheus Real Estate Group, Inc., Trinity Ave., LLC, and Does 1-10 (2025)**, JAMS Reference No. C23-03047
- **Goal Acquisitions Corp v. Sheppard Mullin (2024)**, JAMS Reference No. 5240001231
- **Levin Simes v. Peiffer Wolf, et al. (2024)**, JAMS Reference No. 1110029750



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Testimony continued

Arbitration and Deposition continued

- T.I.M.E. Service Catalyst Handling, LLC v. Scott Rogers et al. (2022), American Arbitration Association, Case No. 01-18-002-3360
- 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

Deposition

- MMSP LLC v. Minta Mae Stovall (2025), USDC of Nevada, Clark County District, Case No.: 2:22-cv-01218-JCM-BNW
- Hee Lan Kim v. Orbitax, LLC (2025), Superior Court of California, Santa Clara, Case No. 23CV412766
- In Re: Bank of America California Unemployment Benefits Litigation (2025), USDC, SD CA, Case No. 3-21-md-02992-GPC-MSB
- Pitkin v. State Farm (2025), USDC, ND of California, Case No. 3:23-cv-00924-WHO
- David Fleury v. Union Pacific Railroad Company (2024), USDC, ND of Illinois, Case No. 20-cv-00390
- Federal Equipment Company v. ImmunityBio, Inc., et al (2024), USDC ND of Ohio, Case No. 1:21-cv-01422
- Primevere LLC v. Rezidential Development, Inc. (2024), Superior Court of California, Orange County, Case No. 30-2021-01203514-CU-BC-CJC
- Autumn Funkhouser-Ward v. Honeywell International, Inc. (2024), USDC, Southern District of Illinois, Case No. 3:21-cv-00485-SMY
- State of California ex re Mark Sersansie v. Gardens Regional Hospital Medical Center et. al. (2024), Superior Court of California, Los Angeles, Case No. BC534466
- SEC v. Barrington Asset Management (2023), U.S. District Court, Northern District of Illinois, Case No. 21-cv-3450



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Testimony continued

Deposition continued

- **Hewitt v. Google LLC (2023)**, U.S. District Court, Northern District of California, Case 4:21-cv-02155-YGR
- **Shannon McBurnie, et al. v. RAC Acceptance East LLC (2022)**, U.S. District Court, Northern District of California, Case No. 3:21-cv-01429-JD
- **Steven Gomo v. NetApp, Inc. (2022)**, Federal Court, ND CA, Case No. 5:17-cv-02990-BLF
- **Stahl and Reynolds v. Orthopedic Alliance (2022)**, U.S. District Court, Central District of California, Case No. CV16-03966-MWF (SKx)
- **Barry Forman v. Timothy Covington (2022)**, Superior Court of California, San Francisco, Case No. CGC-21-588962
- **Don Lee Farms v. Beyond Meat (2022)**, Superior Court of California, Los Angeles, Case No. BC662838
- **New Prime Inc. v. Amazon Logistics, Inc. (2021)**, U.S. District Court, Western District of Missouri, Case No. 6:19-cv-03236-MDH
- **Kiva Health Brands, LLC v. Kiva Brands Inc. (2021)**, U.S. District Court, Northern District of California, Civil No. 3:19-cv-03459-CRB
- **Class B Investors v. 8minutenergy US Manager, LLC (2021)**, JAMS Case Reference No. 1100110779
- **Synchrony Bank v. RevPar Collective, Inc. (2021)**, Superior Court of California, San Francisco, Case No. CGC-18-566487
- **Bridge-Folsom, LP, v. Terra Firma Development Company, LTD (2021)**, JAMS Arbitration, No. 1130008587
- **SRS Acquiom, Inc. v. PNC Financial Services Group, Inc. (2020)**, U.S. District Court, District of Colorado, Civil Action No. 1:19-cv-02005-DDD-SK
- **United States ex rel. Matthew Macdowell v. Synnex Corporation (2020)**, U.S. 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)**, Superior Court of California, Monterey, Case No. 16CV001078
- **Cisco Systems, Inc., And Cisco Technology, Inc. v. ADSI, et al. (2020)**, U.S. District Court, Northern District of California, Oakland Division, Case No. 4:18-cv-07602 YGR



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Testimony continued

Deposition continued

- **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)**, U.S. 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, Case No. STK-CV-UWM-2018-8957
- **Healthnet v. American International Specialty Lines Insurance Company, et al. (2019)**, Superior Court of California, Los Angeles, Case No. Bc357436
- **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 Gateay Center v. San Francisco Waterfront Partners II, LLC (2018)**, Superior Court of California, San Francisco, Case No. CGC 15-548437
- **The Barrel Cellar v. Quince Pacific Avenue (2018)**, Superior Court of California, 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, San Mateo, Case No. CIV534040
- **Amedee Geothermal Venture I v. Lassen Municipal Utility District (2017)**, Superior Court of California, Lassen, Case No. 59485



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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

Awards

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

AICPA CFF Education, Spring 2010-Present

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



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Presentations

- “Aligning Damages to the Claims for Relief”, AICPA National Forensic & Valuation Services Conference (2023)
- “An Exploration of Reliance Damages”, AICPA National Forensic & Valuation Services Conference (2022)
- “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