

## **Curriculum Vitae of M. Daniel Close, CPA, ABV, CFF, CVA**

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### ***Areas of Specialty* - Business Valuation, Economic Loss Analysis, Forensic Accounting**

Certified Public Accountant, Accredited in Business Valuation (ABV), Certified in Financial Forensics (CFF), Certified Valuation Analyst (CVA) - Qualified as a Valuation and Economic Expert Witness in Federal Court, Federal Bankruptcy Court, Superior Court and Judicial Arbitration and Mediation in California and Nevada; Court Appointed Via Evidence Code §730 and as Special Master, Referee and Receiver; Approved Vendor, Allstate Indemnity/Insurance Company.

### **Past Assignments:**

**Business Valuation:** Dissolution, Estate and Gift, Merger and Acquisition

**Forensic Accounting / Fraud** – Detailed financial investigation / tracing;

**Economic Loss Analysis** - Contract, Tort, Employment and Criminal cases;

**Receivership Services** – Family, Business, Post-judgment:

**Family Law** –Business Valuation, Cash flow analysis, tracing of income and assets, receivership;

### **Education/Affiliations/Business Background**

- San Diego State University, Bachelor of Science, Bus Administration, May 1979
- Certified Public Accountant, California, May, 1983, # 37804E
- Certified Valuation Analyst, September 2000, # 000256
- Accredited in Business Valuation, AICPA
- Certified in Financial Forensics, 7/31/2008 by the AICPA, # 227
- Media Interviews – CBS News– O J Simpson Civil Trial
- Approved Vendor, Allstate Indemnity Company
- Professional Affiliations: American Institute Certified Public Accountants, California CPA Society; National Association of Certified Valuation Analysts; East-West Family Law Council, Treasurer; California Receiver's Forum, Forensic Expert Witness Association;

### **Professional History**

- 1999 - present EDR Valuations, Inc. [www.edrvalue.com](http://www.edrvalue.com)
- 1992 - 1999 Zamucen & Close - Shareholder
- 1982 - 1992 Real Estate Development/Construction Companies, Software Development Company as Controller, Chief Financial Officer
- 1979 - 1982 Coopers & Lybrand, Certified Public Accountants

### **Publications/Presentations**

- ◆ "Calculation of Economic Damages In Litigation" and "Valuation of Closely Held Businesses" - by M. Daniel Close, CPA presented to California Western School of Law and to California State University Long Beach Extension, 1993/1994
- ◆ "Goodwill - Does Every Business Have It?" - M. Daniel Close, CPA  
*Business Valuation and Forensic Accounting Services, Fall 1996*
- ◆ "How to Calculate Economic Damages in a Wrongful Death Case" - M. Daniel Close, CPA  
*Forensic Accounting Newsletter Fall 1995*
- ◆ "Traditional and Newer Uses of Special Masters within CCP Section 638 and 639" presented to East/West Family Law Council April 1997 M. Daniel Close, CPA, Thomas Brayton, Esq., James Steck, Esq.
- ◆ "After Judgment, Financial Considerations" presented to the East/West Family Law Council May 20, 1997, Pomona California by M. Daniel Close, CPA and Philip J. Herrera, CPA
- ◆ "The New 1997 Tax Changes – How They Affect Your Family Law Practice" Presented to the East/West Family Law Council January 20, 1998, M. Daniel Close CPA, Howard Borenstein, Esq., Richard Muir, Esq.
- ◆ *Pierce or Protect the Veil* –Manual for attorneys regarding "Alter ego" cases; Co-author with Steve Zamucen and Jaime Holmes, Zamucen, Close & Holmes, CPA's 1999
- ◆ "How to Buy and Sell a Business" – Presented to the San Diego Forensic Consultants Association, October 11, 2000 with Steve Colley, Esq.
- ◆ *Tax Issues for the Family Law Practitioner*, panel presentation, East West Family Law Council, February 20, 2001
- ◆ "Obtaining, Analyzing and Introducing Business Valuations," presentation to the Certified Family law Specialists of the North County Bar, Dept. 14, San Diego Superior Court, Vista CA, June 21, 2001
- ◆ "Forensic Accounting – Lessons Learned in Deposition and Court Testimony," presentation to the American College of Forensic Examiners, San Diego Chapter, San Diego CA August 29, 2002
- ◆ *Moore Marsden + Refinance; 2004 Family Law Case Updates*, presentation to the East West Family Law Council, Alaska Conference - August, 2004
- ◆ *Receiverships in Family Law* – Presentation with Hon Gretchen W. Taylor to the California Receiver's Forum, Loyola Law School, Los Angeles California – October, 2004
- ◆ *Economic Loss for Injury, Death or Employment Matters and the Reliance on Other Experts* – Presentation to the Cal CPA Society Economic Damages Section, February 2, 2005, San Diego
- ◆ "Receiverships in Family Law," Published Article co-authored with Commissioner Gretchen Wellman Taylor, Superior Court of California, Los Angeles; *Receivership News*, 2005
- ◆ "Receiverships in Family Law," Presentation with Hon. Sheila Fell, Orange County Superior Court and Kirk Rense, Esq. to Orange County Family Bar, October 19, 2005

- ◆ *Controlling the Out-of-Control Party – Receiverships and other Remedies*, Presentation to the San Diego County Bar Association, March, 2008
- ◆ *Accounting for Lawyers Seminar*, Panelist Presentation to the San Diego County Bar Association, May 14, 2008
- ◆ *Breakfast with the Experts – How to Utilize a Receiver*, Panelist Presentation by the San Diego Receivers Forum, Marriott Hotel, September 11, 2008
- ◆ *Goodwill Hunting in California*, Presentation to the California CPA Society, Family Law Litigation Sections, San Francisco, California - Friday, November 21, 2008 and Friday, May 15, 2009 (Goodwill Hunting II)
- ◆ *Family Law Receiverships*, Presentation to: Loyola III – Receivership Law and Practice Conference, Loyola Law School, Los Angeles, California with Hon. Donna Fields Goldstein, Superior Court Judge, Los Angeles and Robert Mosier, January 17, 2009
- ◆ *Cash Flow and Valuation in Family Law Cases*, Presentation to IVAMS Family Law Symposium, University of Laverne, College of Law, Ontario, California, January 24, 2009
- ◆ *2009 Family Law Conference*, Associate Chair, California CPA Society Family Law Litigation Sections Committee, 2009 Family Law Conference held in Los Angeles and San Francisco
- ◆ *Rents and Profits Receiverships* - Presentation to the 21<sup>st</sup> Annual Insolvency Conference, California Bankruptcy Forum, Special Program presented by the California Receiver's Forum, May 16, 2009, Coronado, California.