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**M. DANIEL CLOSE**

Certified Public Accountant  
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M. Daniel Close, CPA/ABV, CVA, is the founder and shareholder of EDR Valuations, Inc. a service business specializing in business valuation and forensic economic analysis. His diverse background of twenty-six years includes experience as an auditor with an International CPA and consulting firm, and as a financial controller and chief financial officer in private industry. Dan has traveled internationally on business valuation assignments and he has testified as an expert witness numerous times since 1993 in deposition and in Superior Court, Federal Court, Bankruptcy Court, and Judicial Arbitration and Mediation in California and Nevada.

Dan's areas of specialization include Business Valuation; Intangible Asset Analysis; Fractional Interest Discount Analysis; Economic Loss Analysis for contract, tort, discrimination and criminal cases; Business and Post-Judgment Receiverships; Corporate issues, including Dissolution, Lost Profits / Lost Earnings Analysis; Fraud Investigation /Asset Tracing. He has been appointed by the Court as a Special Master/Referee/Receiver and is routinely appointed via Evidence Code § 730 as the Court's economic expert for valuation of business interests, determination of cash flow for support and tracing issues in Family Law matters.

A second-generation native of San Diego and a graduate of San Diego State University, Dan has written articles focusing on business valuation, forensic accounting and litigation support and was a guest lecturer at California Western School of Law, San Diego and California State University, Long Beach.

Dan's professional affiliations include California CPA Society, American Institute of Certified Public Accountants and National Association of Certified Valuation Analysts.