



C. Donald Smith MBA, CPA, CVA, CFE, CFF

Curriculum Vitae

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Professional Designations:

CPA – Certified Public Accountant

CVA– Certified Valuation Analyst

CFE – Certified Fraud Examiner

FCPA – Forensic Certified Public Accountant

CFF – Certified Financial Forensics – (AICPA)

Education:

MBA – Washington State University

BS – California State University-Hayward

Appointments:

Commercial Arbitrator – American Arbitration Association

Recommended Economic Loss Consultant: A.M Best & Co.

Relevant Experience:

• **Forensic Accounting:**

Insurance Claims:

I have investigated and evaluated the types of insurance claims listed below for more than 30 years. While the majority of my work has been when retained by the insurance company, approximately 30% of the time, I have represented the insured. I have substantial experience as an expert witness in insurance appraisal hearings and in cases adjudicated in court. I have also served as an appraiser and an umpire in such appraisal hearings. As a direct result of my experience, I am recommended as an Economic Consultant by A. M. Best & Co. to its member companies. To date, I have been retained in over 4,000 insured claims.

Business Interruption Claims

Extra Expense Claims

Rent Loss Claims

Personal Property Claims

Fidelity Bond Losses (Embezzlement & Theft)

Arson (Financial Motive)

Jewelers Block Losses

Subrogation Claims

Surety Bond Losses

Commercial Claims/Litigation:

I am routinely retained in commercial lawsuits to assist in the development of the theory of damages or to review those asserted by others. As a direct result of my experience I am now an Arbitrator for the Commercial Panel of the American Arbitration Association. I have experience in the following types of commercial litigation:

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| Economic Loss Claims | Product Liability Claims |
| Construction Claims (Pricing & Presentation) | Inverse Condemnation |
| Personal Injury impact upon a Business | Fraud |
| Shareholder Disputes | Bad Faith Litigation |
| Class Action Litigation | Embezzlement |
| CPA Malpractice | |

Criminal Cases:

I have been retained to perform financial records investigations to determine if embezzlement, Insurance Fraud, Arson and other criminal matters have occurred and to document same for criminal prosecution. I have also been retained to review the opinion of others who have investigated such situations to determine if there was in fact a reasonable basis for their opinion.

• **Business Valuator:**

Over 20 years experience in the valuation of closely held business for purposes of:

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|----------------------------|---------------------------------------|
| Marital Dissolution | ESOP (Employee Stock Ownership Plans) |
| Buy – Sell Agreements | Stockholder/ Partnership Disputes |
| Estate & Gift Tax Planning | Sales / Purchase Price Determination |

• **Certified Public Accountant:**

My experience as a CPA encompasses over 35 years. It involves financial auditing, financial statement preparation, tax consulting and preparation, management consulting, systems analyst. I have had the overall management, fiscal and production responsibilities for a local CPA firm for over 24 years.

• **Professor/Lecturer:**

Adjunct Professor of Accounting at the University of Washington (Tacoma) (2003 – 2004)
Assistant Professor of Accounting at University of Puget Sound (1978 – 1983). I taught a wide spectrum of business classes, including finance, advanced management, taxation and accounting theory classes.

Assistant Professor of Accounting at Central Washington State University (1976 – 1977)

• **Professional Organizations:**

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| American Institute of CPA's | International Society of Arson. Investigators |
| National Assoc. of Certified Fraud Examiners | Forensic CPA Society |
| Washington Society of CPA's | Blue Goose - Seattle Pond |
| National Assoc. of Certified Valuation Analysts | |