



CURRICULUM VITAE OF
A. CHRISTINE DAVIS, CPA, CFF, CGMA, CVA
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QUALIFICATIONS AND CERTIFICATIONS

1. Certified Public Accountant (CPA)
 - State of California (#69217) - 1995
 - State of New York (#101228) - 2009
 - District of Columbia (#CPA40000212) - 2022
2. Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants [AICPA] (#257) - 2008
3. Chartered Global Management Accountant (CGMA), AICPA - 2014
4. Certified Valuation Analyst (CVA), National Association of Certified Valuators and Analysts [NACVA] (#041850) - 2008
5. Arbitrator Certificate, Bar Association of San Francisco - 2015

EDUCATION

Golden Gate University, San Francisco, CA, B.A. Accounting, 1993

PROFESSIONAL EXPERIENCE

1. Financial Evidence Group, A CPA Firm, Paso Robles, CA, *Founder and President*, December 2020 - present
2. Bates Group LLC, San Francisco, CA, *Managing Director of Forensic Accounting, Economic Damages & Financial Crimes and Member of the Firm*, January 2020 – November 2020; *Affiliate Expert*, November 2020 – January 2025; October 2025 - present
3. Bates Group LLC, San Francisco, CA, *Director of Forensic Accounting, Economic Damages & Financial Crimes*, November 2018 – December 2019
4. OnPoint Analytics, Inc., Emeryville, CA, *Director of Forensic and Financial Accounting*, 2016-2018
5. DZH Phillips LLP, CPAs and Advisors, San Francisco, CA, *Director and Partner in Charge of Forensic Accounting and Litigation Consulting*, 2013-2016
6. StoneTurn, San Francisco, CA, *Managing Director*, 2012



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7. Hemming Morse, LLP, San Francisco, CA, *Director, Forensic Accounting and Litigation Consulting*, 1997-2011
8. Banner Aerospace, San Francisco Bay Area, CA, *Subsidiary Controller*, 1996
9. Bank of America, N.A., San Francisco, CA, *Financial Consultant, Financial Management Reporting and Analysis*, 1995
10. Coopers & Lybrand LLP, San Francisco, CA, *Auditor and Tax Accountant*, 1994-1995
11. Burr, Pilger & Mayer, San Francisco, CA, *Auditor and Tax Accountant*, 1993-1994
12. Arthur Andersen LLP, San Francisco, CA, *Tax Paraprofessional (while in college)*, 1988-1992

EXPERT TESTIMONY

1. *Martin Carrillo, individually and on behalf of all others similarly situated potential persons v. State Compensation Insurance Fund, et al.* (Superior Court of the State of California in and for the County of Alameda, Case No. 21CV001473) (2025)
 - Deposition
2. *Giuseppe Pampena, individually and on behalf of all others similarly situated v. Elon Musk* (United States District Court, Northern District of California, San Francisco Division, Case No. 22-cv-05937-CRB) (2025)
 - Deposition
3. *Nicholas Magarian v. Linde Gas & Equipment Inc et al.* (United States District Court, Northern District of California, Case No. 5:23-cv-03086) (2025)
 - Deposition
4. *Cardinal Financial Company v. Nathan Pina* (Superior Court for the State of California and in the County of Los Angeles, Case No. 01-23-0003-3647) (2025)
 - Arbitration
5. *Jerome Murphy v. FSC Securities Corporation and Osaic Wealth, Inc. f/k/a Advisor Group, Inc.* (FINRA Dispute Resolution Services, FINRA Case No. 23-02697, Dallas, Texas) (2025)
 - Arbitration



6. *N.R. Waterloo, LLC v. FPI Management, Inc. et al.* (Superior Court of Santa Clara, County of Santa Clara, Case No. 20-CV-366393) (2025)
 - Deposition
7. *Ali Akbal Kalbali v. Ali Asghar Kalbali, et al.* (Superior Court of Santa Clara, County of Santa Clara, Case No. 19-CV-355207) (2024 and 2025)
 - Deposition
 - Trial
8. *TWC OPS LLC dba Toyota of Walnut Creek, et al. v. Balboa Capital Corporation, et al.* (Superior Court for the County of Orange, Case No. 30-2020-01149116-CU-BT-CJC) (2024)
 - Deposition
 - Trial
9. *RICKY L. APPIN, Plaintiff, v. MERGERMARKET (U.S.) LTD., a New York Corporation, et al.* (In the United States District Court, the Northern District of California, Case No. 4:23-cv-03372-HSG) (2024)
 - Deposition
10. *DNA CA, Inc. v. Pacific Reserve Nursery, LLC dba Pacific Reserve, et al.* (Superior Court in and for the County of Monterey, Case No. 21CV002850) (2024)
 - Deposition
 - Trial
11. *Credit Capital LLC v. Mirko Jokanovic and related Counterclaims* (JAMS Case No. 1220770596) (2024)
 - Deposition
 - Arbitration
12. *In re: Uheina Tonga, Trustee for The Seini L. Tuitavake Revocable Intervivos Trust dated November 6, 2003, and any amendments thereto* (Superior Court for the County of San Mateo, Case No. 18PRO00432) (2024)
 - Trial



13. *Content Checked Holdings, Inc. v. RBSM LLP* (Superior Court in and for the County of Los Angeles, Case No. BC721119) (2023)
 - Deposition
 - Trial
14. *Jane Kappel and Bryan Kappel v. Central Contra Costa Sanitary District* (Superior Court in the County of Contra Costa, Case No. C19-01012 (2023)
 - Deposition
15. *A.H., a minor, by and through his parents Bruce H. and Tanya H., et al. v. Saint Francis High School of Mountain View, et al.* (Superior Court of California, County of Santa Clara, Case No. 20CV369829 (2023)
 - Deposition
16. *Vertical Tank, Inc. v. Western Oilfield Supply Company* (Superior Court of California, County of Kern, Case No. BCV-18-103105) (2023)
 - Deposition
17. *GBTKAT GOLD, LLC, et al. v. Golden Queen Mining Company, LLC, et al.* (United States District Court for the Eastern District of California, Case No. 1:19-cv-01114-DAD-BAK (BAM)) (2022)
 - Deposition
 - Trial
18. *Lesley Hill v. Prima Medical, Inc. et al.* (Superior Court of San Francisco, Case No. CGC-20-584965) (2022)
 - Trial
19. *Ann Lane v. Dino Elyassnia, M.D., et al.* (Superior Court of San Francisco, Case No. CGC-20-586918) (2021)
 - Deposition
20. *Tammy Traverso v. Pacific Maritime Association, et al.* (Superior Court of San Francisco, Case No. CGC-18- 570611) (2021)
 - Deposition
21. *Jerry Yue v. Alvernaz Partners LLC, et al. and Related Cross-Complaint* (Superior Court of Alameda County, Case No. RG19014821) (2021)



- Deposition

22. *William Bonner v. GEICO Indemnity Company et al.* (Superior Court of Alameda County, Case No. RG17879701) (2021)

- Deposition

23. *Poodles, Inc. et al. v. Roger C. Kuhn et al.* (Superior Court of California – City and County of San Francisco, Case No. CGC-16-550634) (2019)

- Deposition
- Trial

24. *Joannie Reyes v. Victory Outreach of Santa Rosa, et al.* (Sonoma County Superior Court, Case No. SCV-261181) (2019)

- Trial

25. *Chi Hoang v. Vu Nguyen, et al.* (Santa Clara Superior Court, Case No. 16CV300868) (2019)

- Deposition
- Trial

26. *Minoo Parsazadeh v. Hampton Health et al. and related Cross-Complaint* (San Francisco Superior Court, Case No. CGC-17-562581) (2019)

- Deposition

27. *Riptide LLC et al. v. Great Highway Market et al.* (San Francisco Superior Court, Case No. CGC-17-557249) (2019)

- Deposition

28. *Gilberto Molina Carranza v. N. Gonzalez Farm Labor Service, Inc., et al.* (Kern County Superior Court, Case No. BCV-17-100927) (2019)

- Deposition
- Trial

29. *Andrew Huff v. Royal Inn Hotel, et al.* (San Francisco County Superior Court, Case No. CGC-17-556945) (2018)

- Deposition



30. *Gary Mattes, individually and dba Gary Apiaries v. George Perry and Sons, Inc, et al.* (Superior Court of California, County of San Joaquin, Case No. 39-2013-00304818-CU-PU-STK) (2017)
 - Deposition
31. *Carlos McClatchy v. Gary B. Pruitt; et al.* (Superior Court of the State of California, City and County of San Francisco, Case No. PES-11-294985) (2017)
 - Deposition
 - Trial
32. *Jo Savage et al. v. The Roman Catholic Bishop of Santa Rosa, et al. and related Cross-Complaint* (Superior Court of Sonoma, Case No. SCV-258610) (2017)
 - Deposition
 - Trial
33. *Cal Chef Foods, LLC v. Cold Storage Manufacturing, Inc., et al. and related Cross-Complaint* (Superior Court of Alameda, Case No. HG15784028) (2017)
 - Deposition
 - Arbitration
34. *Darren Wallace, Keith Hart, Mark Leeds, and other employees similarly situated v. City of San Jose* (Northern District Court of California, Case No. 5:16-cv-04914-HRL) (2017)
 - Deposition
35. *Taquerias La Alteña, Inc. v. Hawk Ling Lou, et al.* (San Francisco Superior Court, Case No. CGC-15-547412) (2017)
 - Deposition
36. *LF Centennial Limited v. Z-Line Designs, et al.* (United States District Court, Southern District of California, Case No. 3:16-cv-00929-JM-NLS) (2017)
 - Deposition
37. *Jeff W. Baker v. David R. Baker* (JAMS Silicon Valley Reference No. 1100085388) (2017)
 - Arbitration
38. *California Bureau of Real Estate v. [Respondents]* (2016)
 - Administrative Hearing



39. *Old Trace Partners, L.P., et al. v. Theodore G. Sorensen, et al.* (JAMS Silicon Valley Reference No. 1110017521, Santa Clara Superior Court Case No. 114CV266849) (2016)
 - Deposition
 - Arbitration
40. *Noah Silver-Sky, et al. v. SRAC Holdings I, Inc., et al.* (American Arbitration Association, Commercial Arbitration Tribunal, Case No. 74-160-288-12) (2016)
 - Deposition
41. *Steven Rempell and Marcia Rempell v. Robert Theodore Hofmann, O.C. Jones and Sons, Inc., et al.* (Superior Court, Marin County, Case No. CIV 1302527) (2015)
 - Deposition
 - Trial
42. *Charles Stephen Sanford v. Jacy Leann Rasnick and William Rasnick* (Superior Court, Alameda County, Case No. RG13668115) (2015)
 - Deposition
 - Trial
43. *John J. McAleese, III v. Morgan, Lewis & Bockius LLP, and related Counterclaim* (Philadelphia, Pennsylvania) (2015)
 - Arbitration
44. *Yolanda Stokes as Guardian ad Litem of Latrice Captain v. Kmart Corporation, and related Cross-Complaint Kmart Corporation v. Pacific Cycle* (Superior Court, Alameda County, Case No. RG13683700) (2014)
 - Deposition
 - Trial
45. *Tower Acquisition LLC v. Grace E. Sweningsen, et al. and Related Cross-Complaint* (Superior Court, Alameda County, California, Case No. VG11565045) (2014)
 - Deposition
 - Trial
46. *Newman Flange & Fitting Company v. Fred Hawley and Stephen Bissett, et al.* (Superior Court, County of Stanislaus, Case No. 680979) (2014)
 - Deposition



47. *Tara Ganance and Justin Davis v. California Pacific Medical Center and St. Luke's Hospital, et al.* (Superior Court, County of San Francisco, Case No. GCG-12-521398) (2014)
 - Deposition
48. *7 Dawn LLC, et al. v. Groundswell Development, Inc., et al.* (Superior Court, Alameda County, California, Case No. RG 09444557) (2012)
 - Deposition
49. *Rosario Maiolino v. UnumProvident Corporation* (Superior Court, San Francisco County, California, Case No. 307568) (2006)
 - Deposition
50. *Samuel Quiroz v. Pacific Rim Transport, Inc., Joshua Gruen, et al.* (Superior Court, Alameda County, California, Case No. 2002-039303) (2002)
 - Deposition
 - Trial
51. *Marlene C. Rozett v. UnumProvident Corporation, The Paul Revere Life Insurance Company, et al.* (Superior Court, Santa Clara County, California, Case No. CV788024) (2002)
 - Deposition
 - Trial
52. *Joan Hangarter v. The Paul Revere Life Insurance Company, UnumProvident Corporation, et al.* (U.S. District Court, Northern District of California, Case No. C99-05286 JL) (2002)
 - Deposition
 - Trial
53. *Wesley Evans and Dr. Joseph Ellis v. Provident Life and Accident Insurance Company, Bay Brook Medical Group, Inc., et al.* (Superior Court, Alameda County, California, Case No. 815688-2) (2001)
 - Deposition



PROFESSIONAL MEMBERSHIPS & AFFILIATIONS

1. American Institute of Certified Public Accountants (AICPA)
 - Commissioner/Member – National Accreditation Commission (1 of 14 members), 2025
 - Member – Certified in Financial Forensics Credential Committee (1 of 9 members), 2022-2025
 - Chair for the CFF Study Group Task Force
 - Member - Forensic and Valuation Services Section
 - Co-author - Continuing Professional Development pertaining to the following professional standards
 - Statement on Standards for Forensic Services (SSFS) No. 1
 - Statement on Standards for Consulting Services (SSCS) No. 1
 - Technical reviewer for various professional guidance and reference materials used in the CFF credential process
2. California Society of CPAs
 - Member
3. NERA Economic Consulting
 - Affiliated Industry Expert
4. National Association of Certified Valuators and Analysts (NACVA)
 - Member
5. Practising Law Institute (PLI)
 - Co-Chair and faculty member, Pocket MBA: Finance for Lawyers and Other Professionals – 2018-2023
6. Continuing Education of the Bar of California (CEB)
 - CLE Speaker

SPEECHES & PROGRAMS

1. *Fraud and Forensic Accounting Conference 2024, Conference Panelist for “Practical Strategies for Success: A Practice Management Toolkit,” California Society of Certified Public Accountants, March 20, 2024*
2. *Pocket MBA 2023: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,” Practising Law Institute, September 21-22, 2023*
3. *Pocket MBA 2022: Finance for Lawyers and Other Professionals, Program Co-Chair and Speaker for “Financial Statements in Practice: A Case Study,” Practising Law Institute, September 22-23, 2022*



4. *Pocket MBA 2021: Finance for Lawyers and Other Professionals, Program Co-Chair and Co-presenter for "Economic Concepts in the Litigation Context,"* Practising Law Institute, Live Webinar, September 27-28, 2021
5. *Calculating Lost Earnings in Personal Injury and Wrongful Death Cases,* Continuing Education of the Bar of California, On-Demand CLE, July 2021
6. *Calculating Business Income Loss in a Business Interruption Claim,* Continuing Education of the Bar of California, On-Demand CLE, May 2021
7. *Forensic Accounting & Financial Investigations: A Primer for Litigators,* Asian Pacific American Bar Association of Silicon Valley, Live Webinar, January 28, 2021
8. *Pocket MBA 2020: Finance for Lawyers and Other Professionals Program Co-chair; Presenter for "Accounting Fundamentals," and Co-presenter for "Financial Statements: A Case Study" and "Economic Concepts in the Litigation Context,"* Practising Law Institute, Live Webinar, September 21-22, 2020
9. *Filing a Business Interruption Claim: Properly Calculating the Business Income Loss,* Canadian Institute of Actuaries, Live Webinar, August 2020
10. *Forensic Accounting in Litigation Support and Financial Investigations,* Practising Law Institute, San Francisco, California, July 2020
11. *Accounting Concepts and Financial Statements for Lawyers,* Continuing Education of the Bar of California, On-Demand CLE, June 2020
12. *Employment Claims and Commercial Damages – What to Expect in the "New Normal,"* Bates Group, San Francisco, California, June 2020
13. *Pocket MBA 2019: Finance for Lawyers and Other Professionals Program Co-chair; Co-presenter for "Accounting Fundamentals," and Co-presenter for "Economic Concepts in the Litigation Context,"* Practising Law Institute, San Francisco, California, September 2019
14. *Basics of Fraud and Forensic Accounting in Legal Settings,* Practising Law Institute, San Francisco, California, July 2019, July 2017
15. *Guest Lecturer, Business Ethics MGT 327, Menlo College, Atherton, California,* Spring 2017, Fall 2014, Fall 2013, Spring 2013, and Fall 2012
16. *60 Minutes with a Forensic Accountant: Evaluating Damages and Financial Condition,* Marin County Bar Association, San Rafael, California, September 2016
17. *Introduction to Valuing a Business,* Bar Association of San Francisco, San Francisco, California, June 2016
18. *Introduction to Analyzing Wage-and-Hour Claims,* Bar Association of San Francisco, San



Francisco, California, March 2016

19. *Forensic Accounting for Fraud and Financial Wrongdoing*, Continuing Education of the Bar of California, Oakland, California, March 2016
20. *Retaining and Using Experts, Without Breaking Ethical Rules*, Bar Association of San Francisco, San Francisco, California, December 2015
21. *Economic Damages: Numbers Tell the Story – Elements of a Damage Model for an Individual and for a Business*, Bar Association of San Francisco, San Francisco, California, October 2015
22. *The Proper Care and Feeding of a Fraudster*, AICPA Not-for-Profit Industry Conference, National Harbor, Maryland, June 2015
23. *Presenting Damages Evidence in Anticipation of an Appeal*, Consumer Attorneys of California, 53rd Annual Convention, San Francisco, California, November 2014
24. *Fraud Schemes and Business Ethics*, Guest Lecturer, Menlo College, Fall 2014, Fall 2013, Spring 2013, and Fall 2012
25. *Fraud Risk Factors, Schemes and Responses Impacting Not-for-Profits*, California Society of CPAs Education Foundation, Los Angeles and San Francisco, California, May 2014
26. *Forensic Accounting in Today's Busiest Practice Areas*, Continuing Education of the Bar of California, Oakland, California, March 2012
27. *An Act of Goodwill (A webcast discussing Accounting Standards Update No. 2011-08, Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment)*, California Society of CPAs, November 2011
28. *Basics of Accounting & Finance 2009: What Every Practicing Lawyer Needs to Know (Fraud and Other Issues on the Horizon)*, Practising Law Institute, San Francisco, July 2009
29. *Introduction to Financial Forensic Accounting*, Guest Lecturer, Golden Gate University, Spring 2009
30. *Maximizing the Use of Financial Forensic Accountants in Commercial Litigation*, Continuing Education of the Bar of California, Oakland, California, February 2009
31. *Home At Last: FAS 162 and the GAAP Hierarchy (Webcast)*, California Society of CPAs, August 2008
32. *Basics of Accounting & Finance 2008: What Every Practicing Lawyer Needs to Know (Fraud and Financial Disaster: A Forensic Accountant's Overview)*, Practising Law Institute, San Francisco, July 2008 and July 2007
33. *Accounting and Financial Statements for Lawyers*, Continuing Education of the Bar (California), Irvine, June 2007; Sacramento, May 2007
34. *Accountant Professional Liability*, California Society of CPAs San Francisco, May 2006



PUBLICATIONS

1. *3 Data Challenges in Wage and Hour Damages Analysis*, Law 360, published by Portfolio Media, Inc., March 2018
2. *How to Value Your Company (An introduction to the basics of business valuation)*, www.firstrepublic.com, published by First Republic Bank, January 2016
3. *When the Story's in the Numbers (A description of a forensic accountant's various roles in civil litigation)*, The Recorder, published by ALM Media Properties LLC, August 2015
4. *Forensic, CPA (Written for present and future CPAs, an overview of forensic accounting for those interested in this specialization)*, California CPA, published by the California Society of Certified Public Accountants, September 2014
5. *The Opportunity to Commit Fraud Doesn't Have to Be There (A description of the fraud triangle)*, California Society of CPAs - From the Corner Office, <http://www.calcpa.org/Content/26385.aspx>, September 2013
6. *SAS 126 Arrives (A discussion of Statement on Auditing Standards No. 126, The Auditor's Consideration of Entity's Ability to Continue as a Going Concern)*, California CPA, October 2012
7. *An Act of Goodwill (A discussion of Accounting Standards Update No. 2011-08, Intangibles - Goodwill and Other (Topic 350): Testing Goodwill for Impairment)*, California CPA, November 2011
8. *Fairly Aligned (A discussion of Accounting Standards Update No. 2011-04, Fair Value Measurement (Topic 820): Amendments to Achieve Common Fair Value Measurement and Disclosure Requirements in U.S. GAAP and IFRS (ASU 2011-04), with a focus on U.S. GAAP)*, California CPA, August 2011
9. *Extreme Makeover (An overview of proposed changes to the presentation of general financial statements and the rationale)*, California CPA, December 2010
10. *Home At Last: FAS 162 and the GAAP Hierarchy (An explanation of the authoritative hierarchy for generally accepted accounting principles)*, California CPA, July 2008
11. *What's Fair (A discussion of fair value accounting)*, California CPA, August 2007
12. *Assessing Risk (An analysis of SAs 104-111, the "suite" of new audit risk assessment standards)*, California CPA, June 2006
13. *The Future is Bright for Internal Auditors (An overview of the various roles of an internal auditor)*, Candidate Connection, published by the California Society of Certified Public Accountants, Spring 2005
14. *A New Era: Using the Internal Audit to Spot Fraud (An overview of the role of internal audit in detecting or preventing financial statement fraud)*, California CPA, May 2005



15. *Revisiting Review Engagements: Public and Nonpublic Companies (A discussion of SAS 100 and SSARS 10, the new standards for a review engagement)*, California CPA, November 2004
16. *How the Sarbanes-Oxley Act Has Redefined Auditor Independence (An analysis of the Sarbanes-Oxley Act and its impact on auditors)*, California CPA, October 2002
17. *When to Consolidate A Special Purpose Entity (A discussion of Pre-FIN 46 consolidation accounting for SPEs)*, California CPA, June 2002