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CURRICULUM VITAE

DANIEL GILBERT, CPA/ABV, CVA, CFF

Present Position President -- Gilbert Valuations, LLC, 2006 to Present

Professional Highlights Senior Manager --Thompson, Wiest & Sickler, P.C., CPAs and Litigation & Valuation Consultants, 2002 to 2006.
 CFO--TechTracker.com, Portland, OR 1999-2002.
 CFO--Fluid Systems, Inc., San Diego, CA 1997-1998.
 Director of Financial Analysis -- GTI, Inc., San Diego, CA 1992-1997.
 Controller –Sola/Barnes-Hind., San Diego, CA 1985-1992 .

Relevant Experience I have extensive experience in business valuation and forensic accounting. Since 2002, I have served as the primary analyst on over 400 valuation and forensic engagements. My valuation experience cuts across numerous industries and includes the valuation of businesses and intellectual property for marital dissolution, mergers & acquisitions, charitable donations and estate planning purposes. My forensic accounting experience includes the calculation of financial damages and lost profits stemming from intellectual property infringement, breach of contract, and business interruption. I have also been engaged as a forensic accountant to assist in criminal matters and bankruptcy proceedings. I frequently provide expert witness testimony in a court of law in Oregon and Washington.

Examples of Expert Services Performed:

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| Business Valuation | Fraud/Embezzlement |
| Personal Goodwill Determination | Lost Profit Calculations |
| Options Valuation (409A) | Wrongful Termination |
| Intellectual Property (FAS 141, 142, 157) | Breach of Fiduciary Duty |
| Mergers and Acquisitions | Patent Infringement |
| Buy/Sell Agreements | Breach of Contract |
| Election of Subchapter S Status | Bankruptcy Investigations |

Education & Credentials B.S., California State University Chico,
 Business Administration, Minor Computer Science, 1983
 Certified Public Accountant (CPA), Oregon certificate #11,100
 Accredited in Business Valuation (ABV), AICPA
 Certified in Financial Forensics (CFF), AICPA
 Certified Valuation Analyst (CVA), NACVA