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CURRICULUM VITAE

DANIEL GILBERT, CPA/ABV, CVA, CFF

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

Past Positions Senior Manager --Thompson, Wiest & Sickler, P.C. 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 1,000 valuation and forensic engagements. My valuation experience cuts across numerous industries and includes the valuation of businesses and intellectual property. These valuations have been for litigation, including marital dissolution, mergers & acquisitions, and estate purposes.

My forensic accounting experience includes the determination 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 have provided expert witness testimony in Oregon and Washington state courts as well as Federal court on more than 70 occasions.

Examples of Expert Services Performed:

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, 1983 Major: Business Administration, Minor Computer Science
 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