

## **CURRICULUM VITAE**

### **STEVEN C. GABRIELSON, CPA, CVA**

President and Director of Litigation Services

Haynie & Company

Certified Public Accountants

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Newport Beach, CA 92660

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#### Education

Bachelor of Science in Business Administration (Major: Accounting), Drake University,  
Des Moines, Iowa, 1968.

#### Public Accounting Experience

- ⌄ Arthur Andersen & Company, Minneapolis, Minnesota (1968).
- ⌄ Haynie & Company: Salt Lake City, Utah (1971-1984);  
Orange County, California (1985-present)

#### Certifications

- ⌄ Certified Public Accountant (CPA), California and Utah.
- ⌄ Certified Valuation Analyst (CVA).

#### Areas of concentration, litigation

- ⌄ Alter Ego
- ⌄ Business Valuation
- ⌄ Commercial Damage Assessment
- ⌄ Economic Analysis
- ⌄ Expert Cross-Examination
- ⌄ Forensic Accounting
- ⌄ Fraud Investigations
- ⌄ Liability Analysis
- ⌄ Lost Profits
- ⌄ Ownership Disputes
- ⌄ Professional Liability

- ⌄ Taxation
- ⌄ Wrongful Termination/Death

## Expert Witness Case List

- Ⓒ Keesee Tank and Pump, Inc. v. State of California (1996)  
Case Number: 736468  
Orange County Superior Court, Santa Ana, California
- Ⓒ Billie Lee Hull v. Robert H. Hull, et al. (1996)  
Case Number: 749362  
Orange County Superior Court, Santa Ana, California
- Ⓒ William Sommerville, et al., v. Hochman, Salkin & Deroy, A Professional Corp., et al. (1996)  
Case Number: 712443  
Orange County Superior Court, Santa Ana, California
- Ⓒ Montefino Homeowners Association v. Presley (1996)  
Case Number: KC007709  
Los Angeles County Superior Court, East District
- Ⓒ Allen Ahmad Saidali v. Eddie Nejad, Multicorp International, et al. (1997)  
Case Number: 754723  
Orange County Superior Court, Santa Ana, California
- Ⓒ West Coast Restaurant Ventures, Inc., et al., v. David Wilhelm, et al. (1997)  
Case Number: 753535  
Orange County Superior Court, Santa Ana, California
- Ⓒ Darryl Wong, et al., v. University Associates, Ltd., et al. (1998/1999)  
Case Number: 776440  
Orange County Superior Court, Santa Ana, California
- Ⓒ Clark Manufacturing, Inc. v. Interlink Electronics (1998)  
Case Number: BC172558  
Los Angeles County Superior Court, Central District
- Ⓒ Charles M. Lewis v. Kenneth W. Clarke (1998)  
Case Number: VC024429  
Los Angeles County Superior Court, Southeast District
- Ⓒ Shannon Wilcox v. John Elbert Williams (1998)  
Case Number: CV-97-4074 ABC  
United States District Court, Central District of California
- Ⓒ Ahn v. California Korean Bank, et al. (1999)  
Case Number: 77-72-64  
Orange County Superior Court, Santa Ana, California
- Ⓒ Simpkins v. Barstow Community College (1999)  
Case Number: EDCV 96-346RT (VAPx)  
United States District Court, Central District of California
- Ⓒ Stuart Millheiser, Inc. v. Phillips Gulf Corp. (1999)  
Case Number: CV 98-8817DT(AJWx)  
United States District Court, Central District of California
- Ⓒ Lindsay, et al., v. Lewandowski, et al. (2000)  
Case Number: 795353  
Orange County Superior Court, Santa Ana, California
- Ⓒ Murray v. Belka (2000)  
Case Number: 740706  
Orange County Superior Court, Santa Ana, California
- Ⓒ USA. v. Plaza Mobile Estates, et al. (2000)  
Case Number: USDC CV 91-6255 RMT (Ex)  
United States District Court, Central District of California
- Ⓒ Craig F. Kinghorn vs. Ure, Campbell & Associates (2000)  
Case Number: 80 34 46  
Orange County Superior Court, Santa Ana, California
- Ⓒ Lisa Telle Owen vs. Verna Mae Larsen; R.C. Larsen (2001)  
Case Number: NC027088  
Los Angeles County Superior Court, Southeast District
- Ⓒ Michael G. McCullah vs. Southern California Gas Co. (2001)  
Case Number: CIV 179 465  
Ventura County Superior Court

© Gregg Miller vs. Karcher Environmental, Inc. (2001)  
Case Number: 00CC10913  
Orange County Superior Court

### Selected Lectures

- © "Handling Problems of Distributions in Retirement Plans and Estate Planning" MOUNTAIN STATES PENSION CONFERENCE ANNUAL PENSION INSTITUTE, December, 1988.
- © "Planning for Retirement Plan Distributions" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1988.
- © "Handling Problems of Keogh and Ira Distributions in Retirement and Estate Planning" UTAH SOCIETY OF PUBLIC ACCOUNTANTS ANNUAL TAX CONFERENCE, November, 1988.
- © "Marketing Estate Planning Services" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1989.
- © "The Alternative Minimum Tax ACE Adjustment" UTAH SOCIETY OF PUBLIC ACCOUNTANTS ANNUAL TAX CONFERENCE, November, 1989.
- © "Building an Estate Planning Practice" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1991.
- © "Tax Free Exchanges: the New Deferred Exchange Rules" UTAH SOCIETY OF PUBLIC ACCOUNTANTS ANNUAL TAX CONFERENCE, November, 1991.
- © "Marketing Estate Planning Services" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1992.
- © "Estate and Gift Tax Disputes" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1993.
- © "Professional Compensation and Benefits" INTERNATIONAL GROUP OF ACCOUNTING FIRMS ANNUAL TAX CONFERENCE, January, 1993.
- © "So You Think You Want to Be a Trustee?" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1994.
- © "Defending the Valuation Report in Tax Court" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1995.
- © "Family Business Succession" INTERNATIONAL GROUP OF ACCOUNTING FIRMS ANNUAL TAX CONFERENCE, January, 1995.
- © "How to Effectively Structure Your Firm's Litigation Support Services Practice" INTERNATIONAL GROUP OF ACCOUNTING FIRMS ANNUAL MEETING, May, 1995.
- © "Income Tax Aspects of Settlements and Judgements" AMERICAN INSTITUTE OF CPAS NATIONAL ADVANCED LITIGATION SERVICES CONFERENCE, September, 1996.
- © "Planning Opportunities for the Surviving Spouse" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, August, 1996.
- © "How to Deal with Emotionally Challenged Clients" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, August, 1996.
- © "Income Tax Aspects of Settlements and Judgements" CALIFORNIA SOCIETY OF CPAS ADVANCED LITIGATION FORUM, April, 1997.
- © "How to Deal with Emotionally Challenged Clients in Estate Planning and Probate Situations" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, August, 1997.
- © "The Ethics of Representing Clients in Estate and Probate Situations" AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, August, 1997.
- © "Family-owned Business Exclusion Section 2033A" SALT LAKE ESTATE PLANNING COUNCIL 1997 FALL INSTITUTE, November, 1997.
- © "Business Practices for Experts" CALIFORNIA STATE UNIVERSITY, LONG BEACH,

UNIVERSITY COLLEGE & EXTENSION SERVICES Expert Witness Certificate Program, March, 1998; October, 1998.

© “Family-Owned Business Exclusion Section 2033A” AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS, Advanced Estate Planning Conference, July, 1998.

### Contributions to Professional Literature

- ℄ “Estate and Gift Planning for Jointly-owned Property in the 1980's” Proceedings of 38th Annual New York University Annual Institute on Federal Taxation, Matthew Bender, 1980
- ℄ “Joint Tenancy: Now a Cornerstone, or Still a Millstone?” Proceedings of University of Miami 16th Annual Institute on Estate Planning, Matthew Bender, 1982
- ℄ 131-2nd T.M., *Joint Tenancy Property*, Copyright 1984 Tax Management Inc.
- ℄ “Building an Estate Planning Practice,” Chapter in self-study course entitled “Advanced Estate Planning,” American Institute of Certified Public Accountants, Copyright 1993

### Memberships

- ℄ California Society of CPAs Litigation Services Section (member of Economic Damages and Business Valuation Sections).
- ℄ Forensic Consultants Association of Orange County (California).
- ℄ Technical Support Member, Orange County (California) Trial Lawyers Association.
- ℄ National Association of Certified Valuation Analysts.
- ℄ Orange County (California) Estate Planning Council.
- ℄ American Institute of CPAs (since 1975).
- ℄ Tax Division, American Institute of CPAs.
- ℄ Consulting Division, American Institute of CPAs.
- ℄ Utah Association of CPAs (since 1975).
- ℄ California Society of CPAs (since 1985).
- ℄ Holladay (Utah) Rotary Club (1976-1984).
- ℄ Newport Harbor (California) Exchange Club (1986-1996).

## Leadership Positions

- C President, Haynie & Company, Certified Public Accountants (1984-present).
- C Member, Litigation Sections Steering Committee, California Society of CPAs (2001-present).
- C Chair, Steering Committee, American Institute of CPAs 1997 and 1998 National Advanced Litigation Services Conferences (committee member 1995-1998).
- C Member, Board of Directors, and President (1998-1999), Vice President (1997), and Treasurer (1996), Forensic Consultants Association of Orange County (California) (1995-1999).
- C Member, Litigation Services Task Force, International Group of Accounting Firms.
- C Member, Board of Directors and Executive Committee, Haynie & Company.
- C President, Utah Association of CPAs (1982-1983).
- C Member, Estate Planning Subcommittee of Federal Tax Division , American Institute of CPAs (1983-1986).
- C Chairman, Utah Association of CPAs Annual Tax Symposium Committee (1977-1981).
- C Member, American Institute of CPAs Council (1982-1983).
- C Chairman, Brigham Young University Board of Advisors to Institute of Professional Accountancy (1980-1981).
- C Member, Board of Directors, Mountain States Pension Conference (1981-1985).
- C Member, Executive Committee, Salt Lake Estate Planning Council (1981-1983).
- C Member, Steering Committee, American Institute of CPAs Annual Advanced Estate Planning Conference (1986-1998).
- C Chairman, Tax Committee, International Group of Accounting Firms (1990-1992).
- C Member, Board of Directors, International Group of Accounting Firms (1992-1995).
- C Member, Utah Committee for Public Accountancy (Utah State Board) (1983-1985).
- C Member, Steering Committee, 1994 California CPA Education Foundation S Corporation Conference.
- C Member, Steering Committee, 1995 California CPA Education Foundation Limited Liability Company, S Corporation and Partnership Combined Tax Conference.
- C Member, Advisory Committee, California State University (Fullerton) Accounting Department (1992-present).
- C Past chairman, Annual Tee-Off on Child Abuse Golf Tournament (sponsored by Orange County, California Exchange Clubs).
- C Past Area Governor, Toastmasters International.