# DEAN L. ALLEN, C.P.A., C.V.A., M.A.F.F

#### Curriculum Vitae

### **Professional Experience**

- Court testimony related to various family law, business litigation, receiverships, and lost profits cases (see case history following)
- Certified in business valuations as a CVA since 2000
- Certified in forensic accounting as a MAFF in 2009
- Litigation valuations & related consulting
- Buy/sell business transaction consulting and analysis
- Advanced training in litigation support including forensic accounting
- Wide range of audit and attest experience for small to medium size closelyheld businesses

#### **Services Provided**

- Forensic accounting: various litigation support engagements, including lost profits, family law & business valuation matters
- Small business tax planning and compliance
- Business valuations (estate and gift, litigation, buy-sell transactions)
- General business consulting
- Certified public accountant since 1992

#### **Employment**

Pacific Valuation & Forensics, LLC 3295 Triangle Drive S.E., Suite 200 Salem, Oregon 97302 Owner

#### **Professional Credentials and Education**

- Certified Public Accountant (CPA)
- Certified Valuation Analyst (CVA)
- Master Analyst in Financial Forensics (MAFF)
- Bachelor of Science in Accounting, Linfield College

### **Professional Organizations**

- American Institute of CPA's
- Oregon Society of CPA's
- National Association of Certified Valuators and Analysts (NACVA)

### **Testimony, Deposition & Court Referee Case History**

- Tyler Malstrom, Marion County, 2019\*
- Robert C. McCann, Benton County, 2018\*
- Sarah Litowich, Marion County, 2018\*
- J. Michael Keane, Marion County, 2017\*
- Gilbert Feibleman, Marion County, 2017\*
- Jim Van Ness, Yamhill County, 2016
- Stephanie Wilson, Marion County, 2016\*
- Mike Martinis, Polk County, 2016
- Carl D. Crowell, Marion County, 2015\*
- James D. Huegli, Elmore County, Idaho 2015 Receivership
- Cynthia Kaufman Noble, Polk County, 2014\*
- Natalie Hedman; Peter Diamond, Multnomah County, 2014\*
- Gordon Dick, Linn Co., 2014<sup>+</sup>
- Robert E. Nordyke, Marion Co., 2013\*
- Elaine Smith-Koop, Marion Co. 2013\*
- Dennis Messoline; Marion Co., 2013\*
- Lauren Saucy; Robert E. Nordyke, Marion Co., 2012\*
- Robert C. McCann; Alan Reynoldson, Lincoln Co., 2012\*
- John Case; Thomas Elliott, Marion Co., 2012\*
- Judge Casebeer, Marion Co., 2011\*
- Dennis Messoline, Marion Co., 2011 Receivership
- Elaine Smith-Koop, Polk Co., 2010\*
- Thomas E. Elliott, Benton Co., 2010\*
- John Case, Marion Co., 2010\*
- Glenn Kimm, Marion Co., 2010
- Paul Connolly, Federal Court, Eugene, OR, 2010
- Eric Yandell, Marion Co., 2009\*
- Tammy Dentinger, Marion Co., 2009\*
- Gilbert Feibleman, Coos Co., 2009\*
- Tammy Dentinger, Marion Co., 2008\*
- Gilbert Feibleman, Benton Co., 2008\*
- Robert McCann, Linn Co., 2008\*
- Tammy Dentinger, Benton Co., 2007\*

## Testimony, Deposition & Court Referee Case History, continued

- Laura Rackner, Clackamas Co., 2006\*
- Thomas Potter, Klamath Co., 2006
- Paul Connolly, Marion Co., 2006
- John Hemann, Polk Co., 2005\*
- Laura Rackner, Marion Co., 2005\*
- J. Spencer Taylor, Deschutes, Co., 2003 Receivership

# **Expert Witness Compensation**

Hourly Rate of \$355 per hour (subject to change)

### **Publications and Speaking Events**

- Speaker, 2011 Family Law Annual Conference, "Goodwill Valuation with Consideration for Oregon Case Law"
- Speaker, Mid-Valley Tax Forum, "Business Valuation Q & A"
- Speaker, O2WA 2014 Conference, "The Value of Your Business and Tips for Transition Planning"

<sup>\*</sup>Qualified by Court as a Business Valuation Expert and/or a Business Income Expert

<sup>&</sup>lt;sup>+</sup>Qualified as an Expert in Defined Benefit Pension Plan Valuations