



Richard S. Barnes

Certified Public Accountant

Curriculum Vitae

Professional License - State of California

Certified Public Accountant (CPA) - since 1976

Professional Credentials - American Institute of Certified Public Accountants

Accredited in Business Valuation (ABV) - since 1999

Certified in Financial Forensics (CFF) - since 2008

Chartered Global Management Accountant (CGMA) - since 2012

Employment

Barnes Consulting
Certified Public Accountant
*Litigation consulting and
expert witness services*
Sole Proprietor
2008-present

Ueltzen & Company, LLP
Certified Public Accountants
*Litigation consulting and
expert witness services*
Partner
1998-2008

Strain Ranches, Inc.
Strain Orchards, LP
*Diversified agribusiness and
real estate companies*
Chief Financial Officer
1996-1998

U. S. Computer Services
(NYSE: DST, formally USCS)
*Technology, research and development, and
manufacturing corporation*
Vice President - Business Administration
1993-1996

The H. C. Shaw Company
(dba FISCO Farm and Home Stores)
Agribusiness retail and wholesale corporation
Chief Financial Officer
Board of Directors
1980-1993

Price Waterhouse
(PwC, PricewaterhouseCoopers)
*International audit and assurance, tax and
consulting services firm*
1978-1980 - Tax Manager
1974-1977 - Audit and Tax Supervisor

Mid-States Distributing Company, Inc.
*International member-owned purchasing
cooperative (FISCO being a member)*
Board of Directors / President
1986-1989 (concurrent with the above)

Titan Contractors
Pipeline contractor
Vice President Finance
1977-1978

Professional Activities

American Institute of Certified Public Accountants

- Member of the Institute and its Forensic and Valuation Services Section
- Member of the Institute's Relations with the Judiciary Subcommittee (*oversight of the Financial Statements in the Courtroom course*) (since 2016)
- Member of the Institute's Business Valuation Committee (*national oversight of the Business Valuation practice section*) (2003-2004), and Chair/Member of several of the Institute's Business Valuation task forces (1999-2003)
- "Business Valuation Volunteer of the Year Award" Recipient (2001)
- Instructor for Business Valuation courses (2001-2006)
- Speaker at "National Business Valuation Conference" (2002, 2009)

California Society of Certified Public Accountants

- Member of the Society and its Forensic Services Section
- Member of the Society's Forensic Services Section Steering Committee (*State oversight of the Economic Damages, Business Valuation, Fraud and Family Law practice sections*) (1998-2013)

California CPA Education Foundation

- Instructor for Business Valuation courses (since 2001)
- "Award for Meritorious Service" Recipient (2015)
- "Award for Outstanding Course Materials" Recipient (2012)
- Speaker at "Advanced Business Litigation Institute" (2003, 2005)
- Officer/Member of the Board of Trustees of the Foundation (2005-2010)

The National Judicial College (*continuing education for the Judiciary*) - Faculty (since 1998)

Other Organizations - Faculty/Instructor (past)

- Judicial Council of California
- The Federal Judicial Center
- Hastings College of the Law, College of Advocacy
- Price Waterhouse

Education

Continuing Education - 4,000+ hours of education as an instructor and/or participant in finance, economic damages, business valuation, forensic accounting, management, auditing, tax and accounting

Bachelor of Business Administration - Accounting, Midwestern State University, Wichita Falls, Texas - 1974

Billing Rate \$440 per hour, including deposition and trial testimony