



## 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