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

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

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

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

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

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

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

Titan Contractors
Pipeline contractor
Vice President Finance
1977-1978

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Professional Activities

American Institute of Certified Public Accountants (since 1976)

- 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 (since 1976)

- 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*) (Member 1998-2013, Emeritus Member since 2013)

California CPA Education Foundation

- Instructor for Business Valuation courses (2001-2021)
- "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)
"Hall of Honor" Inductee

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 as an instructor/participant in finance, economic damages, business valuation, forensic accounting, management and accounting

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

Billing Rate $560 per hour, including deposition and trial testimony