

CURRICULUM VITAE

*Cummings, Lamont & McNamee, PA
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RANDALL E. DUNHAM, MBA, CPA/ABV, CVA, CFFA Principal

EDUCATION

MBA University of Maine (1973)

BS West Virginia Wesleyan College (1968)

CPA Certification in 1974 passing all parts of uniform examination in first sitting.

Awarded Accredited in Business Valuation (ABV) designation by the American Institute of Certified Public Accountants in 1998.

Certified Valuation Analyst (CVA) designation received in 1995.

Certified Forensic Financial Analyst (CFFA) designation in 2006. This credential has requirements that include an advanced degree, prior credentials (e.g. CPA, CVA or ABV), coursework, an examination, a case study and involvement in more than 50 litigation matters of which 25 required deposition or expert testimony, at least two of which were before a jury.

PROFESSIONAL HISTORY

Cummings, Lamont & McNamee, P.A. 1989 - present. Partner in of the Portsmouth, New Hampshire office; responsibilities include income and estate tax planning, business valuation and litigation support.

Michael Kane Brick Company 1986 – 1989. Chief Financial Officer of brick manufacturer. Responsible for management of the accounting function and implementation of special projects.

Dunham & Crook, CPAs 1975 – 1986. Managing Partner, responsible for public accounting practice with a staff of six, emphasizing taxation, financial planning, and legal support services.

Ernst & Ernst 1973 – 1975. Senior accountant on audit staff of international accounting firm.

RANGE OF EXPERIENCE

Experience includes depositions and testimony as expert witness, assistance to counsel in preparing for depositions and cross examination of opposing expert witnesses, valuation of closely-held business interests, and assistance in litigation strategy. Additionally, over thirty years practice in tax planning, estate planning and general business planning. Served on the editorial board of the *Attorney's Report*, circulation 17,000.

SUMMARY OF SIGNIFICANT VALUATION AND LITIGATION EXPERIENCE

Valuation Services

Retained to perform valuations of closely-held corporations for purchase or sale of business, dissenting shareholder actions, marital litigation, estate planning and for inclusion in decedent's estate tax return. Successfully defended valuations in audits by the Internal Revenue Service.

Litigation Support

Provided litigation support services in damage assessment for individual economic losses and lost business profits, stockholder suits, federal tax fraud, and for other civil matters. Services included damage analysis, expert testimony, settlement structure assistance, and tax planning in regard to settlement agreements.

TEACHING EXPERIENCE

Accounting Instructor, Middlesex Community College, Middletown, Connecticut.

Various seminars on subjects including taxation, valuation, accounting and estate planning.

PROFESSIONAL AFFILIATIONS

Member of the American Institute of Certified Public Accountants

Member of the National Association of Certified Valuation Analysts. (Past President of the Maine/New Hampshire Chapter of the National Association of Certified Valuation Analysts.)

Past Chairman of the Legal Services Committee of the PKF North American Network.

Member of the Tax Division and Management Consulting Services Division of the American Institute of Certified Public Accountants.