

*Cummings, Lamont & McNamee, PA
One New Hampshire Avenue – Suite 305
Portsmouth, NH 03801
(603) 430-6200*

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. Certified in Maine and New Hampshire.

ABV - Accredited in Business Valuation certification awarded by the American Institute of Certified Public Accountants in 1998.

CFF - Certified in Financial Forensics certification awarded by the American Institute of Certified Public Accountants in 2009.

CVA - Certified Valuation Analyst certification awarded by the National Association of Certified Valuation Analysts in 1995.

CFFA - Certified Forensic Financial Analyst certification (specializing in *Economic Damages* and *Matrimonial Litigation Support*) awarded by the National Association of Certified Valuation Analysts in 2006.

***PROFESSIONAL
HISTORY***

Cummings, Lamont & McNamee, P.A. 1989 - present. In charge 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 including member of the Tax Division, Management Consulting Services Division and Forensic and Valuation Services Division.

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.)

Member of the National Association of Forensic Economists.

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

SUPPLEMENTAL DISCLOSURE

As Required by

Rule 26, FEDERAL RULES OF CIVIL PROCEDURES

EXPERT WITNESS TESTIMONY

I have testified as an expert at trial or by deposition during the last four years in the following cases:

<i>Gaulkin v. Voutiritsa, et. al.</i>	Superior Court (York County, ME) CV-05-087
<i>Brown v. Crown Equipment Corp.</i>	U.S. District Court (Maine) 05-CV-00158-GZS
<i>Roberts v. Farrell</i>	Superior Court (York County, ME) CV-2003-00305
<i>Efstathiou v. Efstathiou</i>	10 th District Court (Southern York County, ME) FM-04-118
<i>Farley v. Farley</i>	Superior Court (Rockingham County, NH) 2006-M-0346
<i>Hatch v. Stevens</i>	Superior Court (Strafford County, NH) 05-C-0145
<i>Noble v. Kalra</i>	Superior Court (Hillsborough County, NH) 06-C-466
<i>Photos Plus of Milford v. Valicenti</i>	Superior Court (Hillsborough County, NH) 06-C-185
<i>CB, a minor, by his parents v. MSAD 40 et. al.</i>	U.S. District Court (Maine) CV-08-57-P-H
<i>Mortgage Solutions of Maine, Inc. v. Keniston et. al.</i>	Superior Court (Sagadahoc County, ME) BCD-WB-CV-07-012
<i>MacArthur v. Catrone</i>	Superior Court (Cumberland County, ME) CV-08-202
<i>Miles, E/O Grinder v. The Raymond Corp.</i>	U.S. District Court (Northern District of Ohio) 5:08-CV-0585-SL
<i>O'Connor v. Counseling Services, Inc. et. al.</i>	Superior Court (York County, ME) CV-05-310
<i>Levesque v. Central Maine Medical Center et. al.</i>	Superior Court (Androscoggin County, ME) CV-07-207
<i>Bresson, Whitney</i>	Mediation Hearing (Portsmouth, NH)
<i>Wilson v. Mercy Hospital</i>	Superior Court (Cumberland County, ME) CV-05-304
<i>Nelson v. Fiddlehead Campground</i>	Superior Court (Oxford County, ME) CV-09-27
<i>Nichols v. Regan and Central Me Ortho</i>	Superior Court (Androscoggin County, ME) CV-08-06
<i>Fleisher v. Fleisher</i>	District Court (Portsmouth, NH) 670-2006-DM-00181
<i>Fenton v. Portsmouth Regional Hospital</i>	Superior Court (Carroll County, NH) HCII 134260
<i>Beaulieu v. Cooper</i>	Superior Court (Kennebec County, ME) CV-07-114

PUBLISHED MATERIALS:

A Model for Determining a Reasonable Present Value Discount Rate, Maine Lawyers Review, March 26, 1997