



## **Curriculum Vitae of Steve Roberts, CPA, CFE, FCPA, CFF, Principal**

### **GENERAL BACKGROUND**

Since 1987, Mr. Roberts has focused exclusively on forensic accounting, including investigative consulting, expert testimony, specialized audits, operational reviews, due diligence, economic research, damages evaluation and other litigation support activities. His background centers on review of business operations to determine the financial impact of specific events, breaches, and courses of action. He is a Certified Public Accountant, Certified Fraud Examiner and Forensic Certified Public Accountant. He is also certified by the AICPA in financial forensics. Mr. Roberts has testified on many occasions as an expert witness and is regularly retained by businesses and legal counsel.

### **PROFESSIONAL HISTORY AND REPRESENTATIVE ENGAGEMENTS**

*Coram Deo Consulting Group, LLC 1998 to present*

Principal – Mr. Roberts is principal and founder of this group specializing in investigative accounting and consulting, transactions and assertions testing, fraud examination, economic damage and business valuation, and related business and litigation activities. The majority of the firm’s assignments focus on investigative review of business operations and specific activities to document the substance and outcome of transactions, courses of action, and individual performance. The majority of assignments then call for quantification of lost profits, theft, extraordinary cost, lost income or other form of income or business valuation.

*Representative Engagements 1987 to present*

ADAK FISHERIES – Business Interruption Losses – Adak, AK  
ALASKA GLACIER SEAFOODS – Business Interruption Losses – Anchorage, AK  
AMD AHL CORPORATION – Litigated Matters - San Jose, CA  
AMERICAN MICROSYSTEMS – Economic Damage Analysis - Pocatello, ID  
AMYS KITCHEN, INC. – Economic Damage Analysis - Medford, OR  
BASIC AMERICAN FOODS, INC. – Business Interruption Losses – Blackfoot, ID  
BLUE BIRD, INC. – APPLE HARVESTING & PROCESSING – Business Interruption Losses – Wenatchee, WA  
BOEING (FLIGHT SAFETY) – Economic Damage Analysis - Seattle, WA  
BOEING – (Confidential) - Seattle, WA

CABOT CORPORATION - Hurricane Andrew Income Loss Review - New Orleans, LA  
COAKLEY & WILLIAMS - HOTEL MANAGEMENT - 9/11 Related Economic Damages - Washington, D.C.  
CRANIUM - Values-At-Risk - Seattle, WA  
COSTCO - Business Interruption Losses & Inventory Valuation - Orlando, FL  
COSTCO - Arbitrated Matters - Seattle, WA  
COST-U-LESS - Economic Damages Analysis - Guam  
DHL - Loma Prieta Earthquake Recovery and Business Income Loss Analysis - San Francisco, CA  
DOVEX FRUIT COMPANY - Business Interruption Losses - Wenatchee, WA  
ESTATE OF JIMI HENDRIX - Breach of Fiduciary Duty and Economic Damages - Seattle, WA  
FREEMAN V. BUREAU OF LAND MANAGEMENT - Commercial Viability Analysis - Various Sites, OR  
GEORGIA PACIFIC LUMBER - Pipeline Explosion Impact and Damage Measurement - Bellingham, WA  
HARDEL LUMBER - Primary Location Destruction - Business Income Loss Analysis - Olympia, WA  
IBM - (Confidential) - Los Angeles, CA  
ICICLE SEAFOODS FIRE - Economic Damage Analysis - Homer, AK  
IRON MOUNTAIN STORAGE COMPANY - Analyze Variety of Earthquake Loss Scenarios - Seattle and Las Vegas  
MERRILL PUBLISHING - World Trade Center Income Losses - New York, NY & Minneapolis, MN  
MICRON TECHNOLOGY - Economic Damages Analysis - Boise, ID  
MICRON TECHNOLOGY - Economic Damages Analysis - Avezzano, Italy  
NORTH PACIFIC PROCESSORS - Income and Extraordinary Cost Losses - Cordova, AK  
OLYMPIC PIPELINE COMPANY - Pipeline Explosion Damage Measurement - Bellingham, WA  
PACIFIC GAS AND ELECTRIC - LOMA PRIETA EARTHQUAKE - Recovery Cost Analysis - San Francisco, CA  
PORTLAND STATE UNIVERSITY - Business Interruption Losses - Portland, OR  
PUGET SOUND ENERGY - Variety of Litigated Matters (over 16 years) - Seattle, WA  
QUANTUM CORPORATION - (Confidential) - San Jose, CA  
SEA FREEZE - Business Interruption Losses - Bellingham, WA  
SEATTLE CHOCOLATES - Business Interruption Losses - Seattle, WA  
SEATTLE SUPERSONICS - Values-At-Risk - Seattle, WA  
SIMPSON TACOMA KRAFT, INC. - Business Interruption Losses - Tacoma, WA  
SUN MICROSYSTEMS - (Confidential) - Santa Clara, CA  
TALKING RAIN BEVERAGE CO. - Business Interruption Losses - Preston, WA  
TAKATA RESTRAINT SYSTEMS - Economic Damage Analysis - Moses Lake, WA  
TIMBERLAND BANK - (Confidential) - Seattle, WA  
TK HOLDINGS, INC. - Business Interruption Losses - Monclova, Mexico  
TRANSALTA - ELECTRICAL GENERATION - Business Interruption Losses - Centralia, WA  
TRIDENT SEAFOODS - Business Interruption Losses - Chignik, AK  
TWIN CITY FOODS - Business Interruption Losses - Stanwood, Washington  
(CONFIDENTIAL) PRODUCT DISTRIBUTOR - Product Losses - Germany and Holland  
UWAJIMAYA - Values-At-Risk - Seattle, WA  
WASHINGTON MUTUAL BANK - (Confidential) - Seattle, WA



WILSON'S LEATHER - World Trade Center Economic Damages - Airports Worldwide  
WORLD TRADE CENTER - Economic Damages – New York, NY

### TEACHING

Mr. Roberts has authored and conducted training seminars in business income loss valuation, forensic accounting, fraud examination and fraud prevention for a variety of business and not-for-profit organizations.

### CERTIFICATIONS

CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
CFF	Certified in Financial Forensics
FCPA	Forensic Certified Public Accountant

### ASSOCIATIONS

ACFE	Association Of Certified Fraud Examiners
ACFEI	American College Of Forensic Examiners
AICPA	American Institute Of Certified Public Accountants
CEB	Council On Ethical Billing
CLM	Council On Litigation Management
FCPA	Forensic Certified Public Accountant
IAAR	International Association For Asset Recovery
WSCPA	Washington Society Of Certified Public Accountants

### EDUCATION

Bachelor of Science in Economics from California Polytechnic University, San Luis Obispo, with minors in Accounting & Finance

### TRIAL & DEPOSITION TESTIMONY (Rule 26(a) 2(B) Testimony Only):

Puget Sound Energy v. Washington State Department of Transportation (Pierce County Superior Court)  
Cause No. 07-2-10404-1 (*\$116,000,000 in economic damages*)

Billie B. Caudill and Lois M. Caudill v. Safeco Insurance Company Of America (Kitsap County Superior Court)  
Cause No.: 00-2-03175-2 (*Fraudulent misrepresentations*)

Leon Hendrix v. Estate of Jimi Hendrix (King County Superior Court)

Cause No. 02-4-02569-0 SEA (*Breach & accompanying economic damages*)

Homebuilder's Association of Kitsap County v. Bainbridge Island (Kitsap County Superior Court)  
Cause No. 01-2-01773-1 (*Investigative accounting findings and damages*)

Allstate v. First Health Care (Pierce County Superior Court)  
Cause No. 97-2-17564-0 SEA (*Fraud examination*)

Lane v. Skamania County, et al. (Skamania County Superior Court)  
Cause No. 03-2-00082-7 (*Economic damages*)

Talking Rain Beverage Company, Inc. v. Warrenton Products, Inc.  
(Adversary Proceeding, United States Bankruptcy Court, Eastern District of Missouri, Eastern Division)  
Cause No. 02-4139 (*Business interruption damages*)

Martha Rogers v. Kids' Corps, Inc. (State of Alaska Superior Court)  
Case No.: 3AN-06-10576 CI (*Commercial contract valuation*)

#### DEPOSITION TESTIMONY:

Motiv Sports, Inc. v. Costco Wholesale Corp. (Arbitration)  
No.: 75 155 Y 00293 08 GLO (*Investigation & quantification of damages accounting review*)

Vance Vollstedt and Vollstedt Family, LLC v. DeYonne Tegman, as personal representative of the Estate of Charles Vollstedt (King County Superior Court)  
Cause No. 07-2-18777 4 SEA (*Trust dispute and economic damages*)

i<sup>3</sup> DVR International, Inc. v. Robert Shawn Noecker, Patricia Noecker, and Noecker Enterprises, Inc.  
(King County Superior Court)  
Cause No. 06-2-22608-9SEA (*Economic damages*)

UAP Holding Corp, et al. v. Maitoza, et al. (Superior Court of Washington for King County)  
Cause No. 06-2-25492-9 KNT (*Economic damages*)

Martha Johnston, et al. v. American Income Life (Superior Court of Washington in and for the County of King)  
Cause No. 0202021159 (*Economic damages*)

Allure Day Spa v. American Power Conversion Corp., et al. (Alaska Superior Court)  
Cause No. 3AN-05-7904CI (*Economic damages*)

Puget Sound Energy v. Lloyd's of London, et al. (King County Superior Court)  
(*Economic damages*)



Chenega Management, LLC v. Alaska Railroad Corp.  
(*Economic damages*)

Derek Andrew v. Distribution Resources (U.S. District Court, Western District)  
Cause No. C03-3192L (*Theft claims*)

Puget Sound Power & Light v. Alba Insurance (King County Superior Court)  
Cause No. 97-2-29050-3 SEA (*Economic damages*)

State Farm Fire and Casualty v. Hy Van Nguyen (Pierce County Superior Court) (2005 testimony)  
Cause No. 97-2-17564-0 SEA (*Fraud examination*)

**SELECTED APPRAISAL/ARBITRATION TESTIMONY\*:**

Motiv Sports, Inc. v. Costco Wholesale Corp.  
No.: 75 155 Y 00293 08 GLO (*Investigation & quantification of damages accounting review*)

Kyle Peters v. American Forest Casualty Company (*Business interruption loss testimony*)

Inflation Systems, Inc. v. Yasuda Fire & Marine (*Business interruption loss testimony*)

Portac Lumber v. Factory Mutual Insurance Company (*Business interruption loss testimony*)

\* *Represents Partial Listing*

(*Other instances of appraisal/arbitration testimony in earlier years at previous firms.*)

**SELECTED EXPERT REPORT SUBMITTAL\*:**

Amy's Kitchen, Inc. v. Table Rock Group  
(*Economic damages*)

American Home Builders, Inc. & Tierra Pointe Apartment Association, LLC v. Underwriters at Lloyds of  
London  
(*Economic damages*)

Allure Day Spa v. American Power Conversion Corp., et al. (Alaska Superior Court)  
Cause No. 3AN-05-7904CI (*Economic damages*)

Martha Rogers V. Kids' Corps, Inc. (Superior Court Of Alaska)  
Case No. 3AN-06-10576 CI (*Commercial dispute & economic damages*)

Vance Vollstedt and Vollstedt Family, LLC v. DeYonne Tegman, as personal representative of the Estate of

Charles Vollstedt (King County Superior Court)  
Cause No. 07-2-18777 4 SEA (*Trust Dispute*)

Kyle Peters v. American Forest Casualty Co. (Pierce County Superior Court)  
Cause No.: 07-2-05979-8 (*Trust dispute & economic damages*)

Evergreen Hydroseeding, Inc. et al. v. Lawrence Huwe, et al. (Pierce County Superior Court)  
(*Economic damages*)

Estate of Loren Pearson v. Barry Swanson Trucking, et al. (Clallam County Superior Court)  
Case No.: 04-4-00075-1 (*Economic damages*)

Building Industry Association of Southwest Washington, et al. v. Clark County (Cowlitz County Superior Court)  
Cause No. 02-2-01116-1 (*Economic damages & investigation*)

Frontline Processing Corporation v. American Economy Insurance Company  
(United States District Court for the District of Montana, Butte Division)  
Cause No. CV-03-41-BU-SHE (*Investigative accounting engagement*)

Worldmark/Trendwest Resorts v. Ramsay-Gerding (Superior Court of Oregon)  
(*Economic damages*)

Smith v. Sell (King County Superior Court)  
Cause No. 03-2-26716-3KNT (*Investigative accounting engagement*)

K&M Holdings IV, LLC v. Ashton Development V. J.R. Hayes and Sons, Inc. (King County Superior Court)  
Cause No. 02-2-27348-3 KNT (*Investigative accounting engagement*)

State of Washington v. Daniel William Base (King County Superior Court)  
Cause No. 01-1-04410-5 SEA (*Investigative accounting engagement*)

Bitton Farms v. USF&G, et al. (Franklin County Superior Court)  
Cause No. 01-2-50595-8

Superior Forklift v. Roberts, et al. (Pierce County District Court)  
Cause No. 729626 (*Economic damages*)

Ringstad v. City of Bellingham (Whatcom County Superior Court)  
Cause No. 04-2-02378-1 (*Economic damages*)

Coakley & Williams Hotel Management v. Westchester Fire Insurance Company AAA  
Case No: 75-195-Y-00365-04 (*Economic damages*)

Evergreen Cardiology v. Nordic & Western Professional  
(*Investigative accounting engagement*)

Rhein v. Boeing  
(*Economic damages*)

Valley Springs v. The Framing Group (King County Superior Court)  
Cause No. 05-2-16210-4 SEA (*Investigative accounting engagement*)

Torres v. Bennett Homes (Snohomish County Superior Court)  
Cause No. 04-2-118121-1 (*Investigative accounting engagement*)

Chan v. Carollo and Barera (King County Superior Court)  
Cause No. 04-2-38317-0 SEA

Curtiss v. Fanning (Spokane County Superior Court)  
Case No. 3AN-04-9987 CI (*Investigative accounting engagement*)

Yarmouth, L.C. v. Pointsure Insurance Services, et al. (King County Superior Court)  
Cause No. 05-2-14324-0SEA

Jason v. Progressive Northwestern Insurance (King County Superior Court)  
Cause No. 06-3-049686-1SEA (*Investigative accounting engagement*)

Medawar v. State Farm (King County Superior Court)  
Cause No. 05-2-14586-2-SEA (*Investigative accounting engagement*)

Peters v. American Forest Casualty Company (King County Superior Court)  
(*Economic damages*)

Seattle Chocolates v. Royal Insurance (King County Superior Court)  
Cause No. 03-2-18628-7SEA (*Economic damages*)

O'Neill v. Farmers (King County Superior Court)  
Cause No. 04-2-2367-9KNT (*Investigative accounting engagement*)

Freeman v. Bureau Of Land Management  
(*Commercial contract valuation*)

McCraw v. C&C Logging (Lewis County Superior Court)  
Cause No. 05-2-010126-4 (*Economic damages*)

School Fire (Franklin County Superior Court)  
Cause No. 07-2-50204-4

U.S. District Court (Eastern District)  
Case No. CV-07-101-JLQ (*Economic damages*)

UAP Holding Corp, et al. v. Maitoza, et al. (Superior Court of Washington for King County)  
Cause No. 06-2-25492-9 KNT (*Economic damages*)

U.S. District Court, Western District of Washington  
Case No. CV-06-1332-JLR  
(*Economic damages*)

BLR Aerospace, LLC v. CSC (King County Superior Court)  
Cause No. 06-2-17783-5SEA (*Economic damages*)

Barry Swanson Trucking et al.  
State of Washington Superior Court  
Case No. 04-4-00075-1

*\* Some Reports Pending. Represents partial listing. (Other instances of expert report submittal in earlier years at previous firms.)*

**MR. ROBERTS HAS AUTHORED AND CONDUCTED THE FOLLOWING CONTINUING EDUCATION COURSES**

Cost Audits  
*Keys To Accurate & Effective Audits*

What Would Never Happen Has - Making the Most of a Difficult Situation  
*Investigative Accounting Keys To Measuring Catastrophic Loss*

Minimizing the Burden of a Catastrophic Event  
*Accounting For Emergency Response Costs & Other Economic Loss*

Investigative Accounting Issues and Effective Use Of Forensic Accountants  
*Continuing Legal Education*

Investigative Accounting  
*Insurance Loss Investigation*

An Introduction to the Process of Managing Business Interruption Engagements and Calculating Business Income Losses

Streamlining Business Interruption Damages  
*Measurement & Accounting for Income Losses*

Business Interruption Losses  
*Tending to Business Needs*

Business Interruption Losses  
*Protecting Business Income*

Business Interruption Losses  
*Topics & Issues*

Business Interruption Losses  
*2005 Hurricanes Katrina & Rita*

