

Daniel T. Rondeau



Daniel T. Rondeau is a shareholder at Sage Forensic Accounting, a litigation support and forensic accounting/consulting firm. Mr. Rondeau has primarily been involved in the Litigation Support and Business Valuation practice areas of the firm, where his engagements include the performance of business appraisals or valuations, investigative accounting assignments, and economic loss quantification cases.

He has spent a considerable portion of his consulting career in the areas of business valuation, investigative accounting, projection and feasibility analysis, damage analysis and bankruptcy/liquidation consulting. Mr. Rondeau has performed over a hundred business valuations on firms doing business in a wide variety of industries.

The following is a summary of Mr. Rondeau's business valuation, investigative accounting, damage analysis, personal injury and wrongful termination, and general litigation experience.

Business Valuations

- Calculated the value of closely held companies in a wide variety of industries for buy-sell purposes, ESOP plans, divorce settlements, stockholder disputes, bankruptcy adversarial proceedings, governmental regulatory agencies, gift and estate tax plans, and other litigation situations.
- Informed as to the rules and processes that guide an appraisal, and has extensive experience in performing appraisals in both cooperative and contentious appraisal environments.
- Business valuation expertise and experience extends to a wide variety of industries; resort facilities, hospitality, professional services, food service, manufacturing, banking, technology, communications, to name a few.
- Valued a vertically integrated California conglomerate of family-owned businesses for gift and estate tax purposes. The conglomerate's chicken and turkey farm operations consist of more than 50 entities, including ranches, hatcheries, and processing plants.
- Performed a valuation for a company involved in a shareholder dispute that provides credit unions with computer systems, products, and services. Although the company's primary focus is providing data processing systems to credit unions, its track record reflected the company's evolution from its mini-computer roots in 1975 through a number of subsequent software and focus-driven adaptations.
- Performed an appraisal of a company that provides secure financial transaction processing and billing services via the Internet, including credit card transactions, electronic checks, invoicing, monthly billing statements, recurring billing automation, private label credit cards, and micro payment transactions. This valuation was conducted in litigation over a dissenting shareholder action.
- Performed valuations on a vertically integrated grouping of three New York family-owned businesses that were involved in catching and brokering seafood, both domestically, in the United States, as well as

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internationally in countries such as the UK, Russia and China. Performed this valuation as a U.S. government subcontractor for the National Pollution Fund Center.

Forensic/Investigative Accounting

- Supervised and performed reconstruction of accounting records as a result of theft, floods, fire and other natural disasters.
- Supervised and performed investigative accounting work for criminal fraud trials and claims.
- Supervised and performed investigative accounting services related to complex commercial litigation.
- Supervised and performed investigative accounting services on the assets of marital estates in divorce cases.
- Supervised and performed investigative accounting services on officers and directors litigation and partnership disputes.

Bankruptcy/Liquidations

- Investigated fraudulent conveyance and preference actions.

Economic Loss Calculation

- Calculated the losses due to business interruptions for retail, wholesale, manufacturing and service companies.
- Prepared reports for insurance companies detailing business interruption calculations.
- Assisted plaintiff and defendant attorneys with analysis of numerous business interruption claims.

Personal Injury, Wrongful Death and Wrongful Termination

- Analyzed the economic loss resulting from personal injury, wrongful death and wrongful termination cases.
- Prepared reports for settlement purposes.

General Litigation Services

- Computed damages relating to contract disputes.
- Computed damages on intellectual property cases.
- Computed damages involving losses associated with construction contracts.
- Computed damages on many cases involving lost business profits.

Industry Experience

Advertising/Publishing	Banking	Building Materials	Communications
Computer	Commerce/Security	Construction	Electronics
Employee Leasing	Energy	Entertainment	Government
Housing	Insurance	Internet	Leasing
Manufacturing	Natural Resources	Nutritional	Packaging
Printing	Real Estate	Restaurant	Retail
Telecommunications	Trucking	Utilities	Wholesale

Educational Qualifications

Mr. Rondeau earned a both a Bachelor of Science degree in Accounting and a Bachelor of Science degree in Business Administration with a certificate in Information Technology, from the University of Utah.

Publications and Courses Taught

- Co-Presented continuing legal education course titled Advanced Look at Calculation of Damages in Utah.

Professional Certifications

- Certified Public Accountant (CPA), licensed in Delaware
- Member of the American Institute of Certified Public Accountants
- Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants
- Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants
- Certified Information Technology Professional (CITP) by the American Institute of Certified Public Accountants
- Certified Fraud Examiner (CFE) by the Association of Certified Fraud Examiners
- Accredited Senior Appraiser (ASA) by the American Society of Appraisers

Professional Affiliations/Activities

- Officer, Utah Chapter of Certified Fraud Examiners, 2006 – Present
- Serve as a Mentor for start-up companies involved in Wayne Brown Institute programs
- Volunteer Board Member, Hearthstone Homeowners' Associations, Inc.
- Volunteer Board Member, Sigma Chi House Corporation
- Participated as an accounting/economic expert in the 32nd Annual International Association of Defense Counsel Trial Academy held at Stanford Law School in 2004