

MELINDA M. HARPER, CPA/ABV/CFF, CFE
harper@HarperHofer.com
(303) 486-0012

EMPLOYMENT

Harper Hofer & Associates, LLC, 216 16th Street, Suite 850, Denver, Colorado 80202. 2004 to present. Founding Member.

CBIZ Accounting, Tax & Advisory Services, Greenwood Village, Colorado. 1988 to 2004. Director, Litigation and Valuation Services.

KPMG Peat Marwick, Denver, Colorado. 1977 to 1988. Senior Manager.

U.S. Natural Resources, Inc., Menlo Park, California. 1973 to 1974. Assistant to Treasurer with responsibility for four bank transfer accounts, cash flow forecast data gathering and accounts payable.

K-T Textiles, Inc., Denver, Colorado. 1968 to 1971. Responsibilities included all accounting, including preliminary financial statements; accounts payable and receivable; inventory controls; sales; and customer relations.

The Bon Marche, Seattle, Washington. 1965 to 1968. Assistant Buyer in Girls' Wear, Department Manager for Sewing Notions and Trimmings.

EXPERIENCE

Project responsibility has included managing engagements ranging in size from 150 to 10,000 hours, including the completion of all documentation, work papers, and reporting.

Significant engagements include:

- Providing expert testimony and other dispute resolution services, investigatory services, and arbitration and mediation services for situations involving damages, analysis of fraud, business and economic valuations, joint venture and partnership disputes, business divorce, infringement damages and valuations, disciplinary actions relating to misuse of attorneys' trust funds, financial statements, opportunity cost of stay of foreclosure, litigation services standard of care, accounting procedures and practices, business processes and practices, etc.



- Industry experience includes manufacturing, services, distribution, energy, real estate, environmental, retailing, telecommunications, health care, professional services, technology, gaming, and hospitality.
- Managing hospitality engagements including assisting owner of Vail hotel reorganizing in Chapter 11 proceeding, supporting claim for damages against operator of resort hotel and evaluating operational reporting related to claims for fraudulent reporting to investors.
- Managing engagements assisting major banks and their Counsel relating to bankruptcy and reorganization evaluations in connection with non-performing loans.
- Performing due diligence reviews related to potential acquisitions or loans for potential buyers or lenders. Industries involved include oil and gas exploration and production, retail office furniture sales and office design services, pipeline operation and design and refining and transportation of oil and related products.
- Tracking, categorizing and accumulating costs associated with the operation and clean-up of a Super Fund site from 1966 until the present.
- Analyzing economic losses relating to personal injury, wrongful death and wrongful termination claims.
- Assessing lost profits claimed in a lender's liability suit against a major savings and loan.
- Providing litigation support and expert testimony in an anti-trust case involving calculations of damages based on investigatory procedures and statistical sampling.
- Managing distributions of a class action settlement fund of \$23 million to approximately 200,000 claimants.
- Analyzing impact on results of operations where equipment purchased and installed was alleged to be defective or inappropriately engineered and damages were claimed. For all engagements, analysis included review of impact on overall operations as well as review of the alleged damages.
- Managing audit of federal and Indian oil and gas royalty settlements by an international oil and gas producer.
- Participating in an extensive study related to the feasibility of building a manufacturing facility to utilize a by-product.
- Managing the audit of a large specialty manufacturer and fabricator with multi-state operations.
- Managing the audit of a small exploration and production company that encompassed all financial records since the company's inception five years earlier.



EDUCATION

West Virginia University, Morgantown, West Virginia. Degree: Bachelor of Science in Business Administration. Major: Accounting. 1976 to 1977. GPA: 4.0/4.0.

University of Arizona, Tucson, Arizona. 1974 to 1976. GPA: 4.0/4.0. Working toward Bachelor of Science degree with major in Accounting.

Tobe-Coburn School, New York, New York. 1962 to 1965. Certificate with Honors in Merchandising.

Colorado Women's College, Denver, Colorado. 1961 to 1962. GPA: 3.6/4.0. Business courses.

AWARDS

Elijah Watt Sells Award, Honorable Mention, November 1977 Certified Public Accountants Uniform Examination, given to 69 candidates for papers considered to be exceptional among the 49,000 candidates.

West Virginia's Annual Merit Award for highest grades at a first sitting of the Certified Public Accountants Uniform Exams for 1977.

West Virginia University, Dean's List each semester; Secretary, Beta Alpha Psi, West Virginia University accounting honorary.

1992 American Women's Society of CPA's Public Service Award.

1998 Colorado Society of CPAs Public Service Award.

1994 – 2005 Who's Who in Accounting in The Denver Business Journal.

PROFESSIONAL ACTIVITIES

Licensed CPA in Colorado, 1978. Originally licensed in West Virginia.

Holder of two credentials granted by the American Institute of Certified Public Accountants; the Accredited in Business Valuation (ABV) designation, received in 1998; and the Certified in Financial Forensics (CFF) designation, received in September 2008.

Received Certified Fraud Examiner designation in 1997.

Author, *PPC's Guide to Litigation Support Services*, 2001 to present.



Member, Colorado Society of CPAs; Member of Professional Conduct Board, 2011-present; Chair of Litigation Support Services Committee, 1985 to 1987; Member of Continuing Education Board, 1987 to 1991; Member of Nominating Committee, 1988 to 1989; Chair of Upward Mobility of Women Committee, 1991 to 1992; Member of Board of Directors, 1992 to 1994.

Member, American Institute of CPAs; Member, Joint Trial Board, 2000 to 2006; Member, Litigation and Dispute Resolution Services Alternate Dispute Resolution Task Force, 1999 to 2001; Member, Nominating Committee, 1997 to 1999; Chair, Executive Committee of Management Consulting Services Division, 1995 to 1998; Member, Strategic Planning Advisory Council, 1996 to 1998; Chair of Litigation and Dispute Resolution Services Subcommittee, 1993 to 1995; Member of Litigation Services Subcommittee, 1990 to 1993; Member Accounting Standards Board/Management Consulting Division Task Force on Standards, 1994 to 1995.

Editorial Adviser, *Journal of Accountancy*, 1994 to 1996.

Charter Member, Panel of Experts, *Dunn on Damages, The Economic Damages Report for Litigators and Experts*, 2011 to 2013.

COMMUNITY ACTIVITIES

Mentor, CFF Mentor Program, American Institute of CPAs, 2014 to present.

Member, the Character and Fitness Committee of the Board of Law Examiners, 2020 to present, Member, Board of Trustees, Attorney's Fund for Client Protection, 2013 to 2019; Member, Flat Fee and Practice Management Taskforces, 2015 to 2019; Member, Hearing Board, Colorado Supreme Court, State of Colorado, 2002 to the present.

Member, Denver Bar Association, Fee Dispute Committee, 2004 to 2017.

Member, International Women's Forum, 1991 to present.

Member, Board of Directors, Colorado HealthOP, 2013 to 2015, Vice Chair, 2014 to 2015. Chair, Compliance and Audit Committee, 2013 to 2015.

Member, Treasurer, The Legal Aid Foundation of Colorado, Inc., 2006 to 2012.

Member, Board of Directors, The Colorado Health Foundation, 2000 to 2009; Member, Chair, Audit Committee, 2003 to 2009; Member, Chair, Philanthropy Committee, 2000 to 2007.

Member, Board of Governors, HCA-HealthONE LLC; Member, Audit Committee and Finance Committee, 2007 to 2009.



Board member, Colorado Judicial Institute, 1999 to 2008; Chair, Alternate Dispute Resolution Subcommittee, 1999 to 2001; Treasurer, 2000 to 2004; Member, Event, ADR and Development Committees, 2001 to 2008.

Founding President, The Alliance of Professional Women, 1984 to 1987; Executive Council, 1984 to 1988; Chair of Membership Committee, 1987 to 1989; Member of Outreach Committee, 1990 to 1991; Member of Board of Directors, 1984 to 1991; Member of Emeritus Board. Recipient of Athena Award for Leadership.

Board and Executive Committee member, Colorado I Have a Dream Foundation, 1989 to 1992; Chair of Friends Committee, 1988 to 1991; Mentor to two youths; Recipient of TEAM award in 1991 for mentoring activities.

Founding member, Colorado Women's Leadership Coalition, 1988; Co-Chair, Executive Committee, 1990 to 1993.

Member, Colorado Bar Association Alternative Dispute Resolution Committee, Colorado Pledge Subcommittee, 1990 to 1993.

Member, Commercial, Large Complex Case, Accounting and Related Services Professionals Arbitration Panels and Mediation Panel and Expedited Cases Panel, American Arbitration Association, 1990 to present; Member, Advisory Council, Rocky Mountain Division, 1990 to 2000; Chair, Panels Subcommittee, 1992 to 1999.

Member, Advisory Board, dcb Construction Company Inc., 1992 to 1995.

Member, Leadership Denver Alumni Association. Member, Class of 1988.

Board member, Colorado Council on Economic Education, 1987 to 1989.

