



HALL VALUATION CONSULTING
Business Valuation and Litigation Support

**CURRICULUM VITAE OF
KRISTOFFER M. HALL, ASA, CVA**

BRIEF OUTLINE OF EXPERIENCE

Mr. Hall specializes in the valuation of business enterprises in a variety of fields and industries. He has valued businesses for various purposes, including estate and gift tax, mergers and acquisitions, and dissenting shareholder actions. Mr. Hall's specialization also extends to the valuation of promissory notes as well as the determination of discounts associated with the ownership of a fractional interest in real and personal property.

In addition, Mr. Hall has expertise in litigation support services. He has been engaged as an expert witness to testify on valuation issues as well as economic damages and lost wages. Recent cases have included valuation issues, dissenting shareholder disputes, eminent domain (goodwill valuation), business interruption, employment discrimination, wrongful termination, and personal injury. Mr. Hall has testified in U.S. District Court (Eastern District of California), U.S. Tax Court, Sacramento Superior Court, San Francisco Superior Court, and at arbitration.

ACADEMIC AND PROFESSIONAL CREDENTIALS

- BS - Bachelor of Science in Finance, Santa Clara University, 1995
- ASA – Accredited Senior Appraiser, American Society of Appraisers, 2007
- CVA – Certified Valuation Analyst, National Assoc. of Certified Valuators and Analysts, 2018

POSITION AND EXPERIENCE

- Hall Valuation Consulting, Inc., Principal, 2017 to current date
- Wallace Valuation Advisors, Inc., Shareholder, 1997 - 2017
- Comerica Bank – California, Commercial Credit Analyst, 1995 – 1996

PROFESSIONAL AFFILIATIONS

- American Society of Appraisers, Nor-Cal Chapter, Director – Business Valuation, 2012 – 2015

PRESENTATIONS

- *“Business Valuation in a Real Estate World”*
December 13, 2017, Sacramento, California
CalCPA Real Estate Group – Sacramento Chapter

PRESENTATIONS (CONTINUED)

- ***“Analyzing Lost Profits: Real Issues and Practical Solutions”***
October 6, 2016, San Francisco, California
Association of Defense Counsel
- ***“Closely Held Businesses: Estate Planning Tips and Strategies from the Appraiser’s Perspective”***
September 2, 2015, San Francisco, California
San Francisco County Bar Association (Probate Section)
February 17, 2015, Sacramento, California
Sacramento County Bar Association (Probate Section)
- ***BV Forum – Panel on Multi-Disciplinary Appraisals, Conference Chair/Moderator***
March 7, 2013, San Francisco, California
American Society of Appraisers, Nor-Cal Chapter
- ***“Keeping it Real! Discussion of Two Actual Litigation Matters and the Analysis Performed by the Forensic and Damage Experts”***
Presented July 19, 2012 – Sacramento, California
Sacramento CPA Society – Litigation Services Committee
- ***“Fractional Interest Discounts – Not Just for Real Property”***
Presented June 16, 2011 – Sacramento, California
Sacramento CPA Society – Litigation Services Committee
- ***“Estate Planning through the Use of Promissory Notes”***
Presented October 21, 2008 - Sacramento, California
Sacramento CPA Society – Estate and Financial Planning Committee

LISTING OF TESTIMONY

- *Golden Pacific Bank v Bruce Sheidt and Kronick Moskowitz Tiedemann & Girard (2022)*
Deposition / Trial (Sacramento Superior Court) – Economic Damages / Lost Profits;
- *Morris v CalFire (2022)*
Deposition / Trial (Sacramento Superior Court) – Wage Loss (wrongful termination);
- *Paramvir Sahota, M.D. v CA Dept of Corrections and Rehabilitation (2021)*
Deposition / Trial (Sacramento Superior Court) – Wage Loss (employment discrimination);
- *Pervaiz A. Chaudhry, M.D. v CA Dept of Public Health (2021)*
Trial (Federal Court – Eastern District of California)
Economic Damages / Lost Profits;
- *Troffholz Technologies, Inc., v Troy Glenn, et al (2021)*
Deposition – Economic Damages – Lost Profits;
- *Bridge Folsom, LP et al v Noordin Sayani et al (2021)*
Deposition – Review of Accounting of Capital Accounts, Interest Calculations;
- *Andersen v Philadelphia Insurance Company (2020)*
Deposition / Arbitration – Determination of Lost Profits; Business Valuation;
- *Daus v Howser (2019)*
Deposition – Determination of Adjusted Profits; Business Valuation.
- *Brown v City of Sacramento (2019)*
Deposition – Business Valuation, Lost Profits;

LISTING OF TESTIMONY (CONTINUED)

- *Yang v Zhu (2019)*
Deposition – Business Valuation;
- *Assured Auto Transport Brokers, Inc., v Edward Prokopik (2019)*
Deposition / Trial (Sacramento Superior Court)
Business Valuation;
- *Yager v San Benito Pediatrics (2019)*
Deposition – Economic Damages, Tracing of funds owed and paid;
- *Brown v CDCR (2018)*
Deposition / Trial (Sacramento Superior Court)
Wage Loss (employment discrimination);
- *Corona Jr. v Kreuer and the City of Riverside (2017)*
Deposition – Wage Loss (personal injury);
- *Tatro v Tatro (2017)*
Deposition / Trial (Sacramento Superior Court)
Valuation of Company and specific business lines;
- *Burns et al v Smith et al (2017)*
Deposition / Arbitration – Valuation of fractional interest in real property;
- *Scudder v Johnson (2016)*
Deposition / Trial (San Francisco Superior Court) – Wage Loss (personal injury);
- *Jones v Compass Group USA, Inc., et al (2016)*
Deposition – Wage Loss (personal injury);
- *Conrad-Mininger v Commissioner (2015)*
Deposition / Trial (U.S. Tax Court) – Tracing of deposits and disbursements;
- *Tatro v Tatro (2015)*
Deposition / Arbitration – Business Valuation (shareholder dispute);
- *Ramon Orellana v Carolyn French (2014)*
Deposition – Wage Loss and Medical Costs (personal injury);
- *Thomas Avenall v California Department of Corrections and Rehabilitation (2014)*
Deposition – Wage and Retirement Loss (wrongful termination);
- *In Re: The Bruce D. and Betty J. Brooks Family Trust (2014)*
Deposition – Lost profits / Loss of investment opportunity (trust dispute);
- *State of California (Department of Transportation) v Darshan Singh et al. (2014)*
Deposition – Determination of lost profits / goodwill (eminent domain);
- *Haney v Eang et al. (2014)*
Deposition / Trial (Sacramento Superior Court)
Determination of lost profits (personal injury);
- *General Electric Capital Corp. v Pacful, Inc. et al. (2014)*
Deposition – Business valuation (Goodwill);
- *Luu v Luu (2013)*
Deposition – Business valuation and determination of shareholder compensation;
- *Merkle Brothers v. Mueller Trust (2012)*
Arbitration – Economic Damages, Business Interruption;

LISTING OF TESTIMONY (CONTINUED)

- *Estate of Windham v. Rogers (2011)*
Trial (Sacramento Superior Court) – Interest calculation regarding funds held in trust;
- *Carden, et al. v Chenega Security & Protection Services, et al. (2011)*
Deposition – Federal Rule 26 Report regarding lost wages;
- *Decristoforo v. Rexon Industrial Corp, et al. (2009)*
Federal Rule 26 Report regarding lost earnings submitted, no testimony requested;
- *Zimmerman & Associates v. Washington Mutual Bank, et al. (2000)*
Deposition / Trial (Sacramento Superior Court) – Economic Damages, Business Interruption