



## **Jaime C. Holmes**, Partner



Jaime C. Holmes is a Partner in SingerLewak's Orange County Litigation & Valuation Services Practice Group.

### **Experience**

Jaime C. Holmes has been practicing for 30 years in public accounting as an auditor and forensic accountant in real estate and manufacturing industries. He has been qualified as an expert witness at trial or arbitration approximately 100 times in Federal court and the Superior courts of Orange, Los Angeles, Riverside, San Bernardino and San Diego counties. As a consultant on litigation matters, he has worked in areas including but not limited to: lost profits, loss of earnings, business valuation, intellectual property, fraud, tracing and apportionment of funds, income and property taxes.

### **Industries & Focus**

Real Estate and Manufacturing

### **Education & Affiliations**

Jaime has taught courses and given lectures at the University of Redlands, for Lorman Seminars, Orange County Trial Lawyers Association, California Society of CPAs, as well as, various law firms. He is a published author of "Pierce or Protect the Veil" (2001) and has numerous print articles featured in the ABTL newsletter. He is active in the community as a board member for nonprofit organizations and director of the Newport Harbor High School Alumni Basketball Tournament, 2000-2008.

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## **CURRICULUM VITAE**

### **PROFESSIONAL CERTIFICATIONS**

Certified Public Accountant, California – since 1983

Attorney at Law, California – since 1995

Certified Valuation Analyst – since 2003

Accredited in Business Valuation – since 2006

Certified in Financial Forensics – since 2008

### **PROFESSIONAL EXPERIENCE**

Jaime Holmes is a Partner of SingerLewak LLP, Certified Public Accountants & Management Consultants. He has been practicing as an accountant for 30 years, in public accounting as an auditor and “forensic accountant” and in the real estate and manufacturing industries. He has been qualified as an expert witness at trial or arbitration approximately 100 times in Federal Court and the Superior Courts of Orange, Los Angeles, Riverside, San Bernardino and San Diego Counties. He has consulted on hundreds of litigation matters in the areas of Lost Profits, Loss of Earnings, Business Valuation, Accountings for Shareholders and Partnerships, Alter Ego Liability, Single Enterprise Liability, Intellectual Property, Fraud, Embezzlement, Tracing and Apportionment of Funds, Income and Property Taxes, Bankruptcy, Wage and Hour Claims and the Standard of Care of Accountants. In addition, he has consulted on matters involving Mergers and Acquisitions.

### **TEACHING AND CONTINUING EDUCATION LECTURERS**

University of Redlands – Adjunct Professor of Accounting, 2003

Lorman Seminars – Teacher of seminars on the topics of “Tax and Financial Issues in Divorce”; and “How to Analyze Financial Statements for Litigation”

Orange County Trial Lawyers Association – Alter Ego Liability

Orange County Bar Association – Tax Issues in Family Law

California Society of CPAs – Alter Ego Liability

Various Law Firms in Orange County – Alter Ego Liability, Business Valuation, Business Damages

### **BOOKS AND ARTICLES**

Pierce or Protect the Veil, 2001, Book on Alter Ego Liability

Electronic Evidence: Initial Considerations, 2007, ABTL Newsletter

Fair Market Value and Investment Value, 2007, ABTL Newsletter

Valuation of Closely Held Businesses, 2007, ABTL Newsletter

Evaluation of Alter Ego Liability in LLCs, LLPs and Limited Partnerships, 2007, ABTL Newsletter

### **PROFESSIONAL AFFILIATIONS**

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Orange County Bar Association

National Association of Certified Valuation Analysts

### **PROFESSIONAL EXPERIENCE**

SingerLewak LLP – 2008 to the present  
Zamucen & Holmes LLP – 1996 to 2008  
Santa Margarita Company – 1985 to 1992  
Grow Group, Inc. – 1983 to 1985  
Woods & Accetta – 1982 to 1983  
Stotsenberg Accountancy – 1980 to 1982  
Price Waterhouse & Co. – 1978 to 1980

### **INDUSTRIES AND PROFESSIONS ANALYZED**

Real Estate – Developer, Contractor, Broker, Agent  
Wholesale Distributors  
Retail Establishments  
Franchisors and Franchisees  
Trucking and Delivery Companies  
Manufacturing Companies  
Marinas  
Construction Companies  
Auto Dealerships  
Internet Companies – Domain Names, ISP, Wireless High Speed Phone Service, Retail  
Personal Service Companies - Professionals  
Doctors and Medical Clinics – various types  
Lawyers – contingent fee analysis and various practice areas  
Architects  
Accountants  
Teachers

### **COMMUNITY SERVICE**

Member of the Board of Directors and Treasurer of the Harbor Area Boys & Girls Club, 2003-2004  
Member of the Newport-Mesa Unified School District Audit Committee, 1997  
Treasurer of the Newport Heights Elementary School PTA, 1995 - 1996  
Director of the Newport Harbor High School Alumni Basketball Tournament, 2000 - 2008