

David W. Tate, Esq.

Website: <http://davidtate.us>
Email: tateatty@yahoo.com; Cell: 415.613.9713
San Francisco, California

Attorney and Certified Public Accountant Admittances

State Bar of California, 1987 to the present.
U.S. District Court, N.D. of California and Ninth Circuit Court of Appeals, 1987 to the present.
U.S. Tax Court, 1988.
Certified Public Accountant, 1984 to the present (California, inactive; Deloitte & Touche).

Education

Juris Doctor, University of San Francisco School of Law, 1987 (top 13% of class).
Externship, United States District Court, N.D. of California, Hon. Marilyn Hall Patel, Spring 1987.
M.S. Taxation, Golden Gate University, San Francisco, California, 1982.
B.S. Finance, San Francisco State University, 1981.

Summary of Litigation, Trial and Dispute Resolution Experience

Eleven trials and arbitrations, 9 as first chair, and 3 appellate oral arguments involving all aspects of litigation, mediation, trial and appeal, primary in the following areas: vehicle accidents; property and casualty; ADA, FEHA and disability discrimination; professional and D&O liability (accountant, real estate broker, trustee, insurance broker, officers); real property; insurance defense; personal injury; commercial/business; and trusts, estates, conservatorships and elder abuse.

Mediator Panelist: Santa Clara County, Superior Court Settlement Judge Pro Tem and Probate; San Mateo County, Superior Court Probate and Small Claims Court.

Employment: Cholakian & Associates, 400 Oyster Point Blvd., Ste. 415, South San Francisco, CA 94080. Tel.: 650.871.9544 ext. 215; Email: dtate@cholakian.net.

Select Professional Activities and Published Materials

Professional activities: Co-Chair of the San Francisco/Silicon Valley Chapter of OCEG, a leading national and international organization in governance, risk and compliance (GRC); Audit Committee Chair, YMCA of Silicon Valley (2005-2007); California Society of CPAs, positions held: Financial Leadership Forum, Advisory Panel; Vice Chair, Statewide Business & Industry Committee; Peninsula Silicon Valley Chapter Board Member and Secretary; CFO-Controller Group; Silicon Valley Forum; member Statewide Government Relations, Amicus and Ethics Committees.

Published materials: please see also my professional website at <http://davidtate.us> for extensive additional D&O, audit committee, GRC, employment, mediation, video and other materials; *How Internal Audit Can Help The Audit Committee: An Audit Committee Member's Perspective*, Association of Healthcare Internal Auditors (March 2010); *Annual Audit Committee Evaluation*, Professional

Liability Underwriting Society Journal (October 2008); *Audit Committee Statutory, Regulatory, and Stock Exchange Duties*, The Business Suite, Defense Research Institute (July/August 2008); *Clarifying the Responsibility of Audit Committee Members (Nonprofits)*, California CPA, California Society of CPAs (May/June 2008); *D&O Insurance: A Shield Against Litigious Activity*, California CPA, California Society of CPAs (March/April 2008); *Audit Committee Functions and Responsibilities*, Chapter 5A for the California Continuing Education of the Bar publication *Advising and Defending Corporate Directors and Officers* (publication date October 2007), *Risk Management In The Audit Committee*, The Corporate Board (March/April 2001); *How to Talk to an Investor*, California Society of CPAs Outlook (Spring 2000); *Nursing Home Resident Care*, State Bar of California Estate Planning, Trust and Probate Law Section, California Trusts and Estates Quarterly (Winter 1996); *Opinions That Don't Add Up: The Sum of Courts Misunderstand Accounting Principles, Subtracting from the Merit of Financial Review*, The Recorder, August 19, 1994 (discussing the Ninth Circuit holding in *Monroe v. Hughes, Hudson and Deloitte & Touche*, 94 C.D.O.S. 5550); *Accounting and Its Legal Implications, A Guide for Managers, Business Owners, and Entrepreneurs* (Irwin Professional Publishing, Business One 1994); *Responding to a Board of Accountancy Disciplinary Inquiry*, California Society of CPAs, Outlook (Spring 1993); *IRS' Prelitigation File May Be Subject to Taxpayer Discovery*, Journal of Taxation (February 1992).
