



Scott T. Dye, CPA/ABV, CVA
Engagement Partner
Stoughton Davidson Accountancy Corporation

Scott graduated from California State University, Chico in 1974 with a B.S. in Accounting and Business Administration and joined the international accounting firm of Arthur Young & Co. where he worked on their audit staff. He obtained his CPA certificate in 1977 and joined the firm of Stoughton Davidson Accountancy Corporation in 1984. Currently he is President of Stoughton Davidson and is the head of their litigation support and business valuation department as well as maintaining an active tax practice.

During his more than 25 years of providing professional services, Scott has been engaged as an expert witness and has testified in depositions and court on numerous occasions. Scott is a member of the National Association of Certified Valuation Analysts (NACVA) and has been awarded the designation of Certified Valuation Analyst (CVA). This designation is awarded to select members of NACVA who have completed a specified curriculum of study of professional business valuation techniques, concepts and procedures, and has successfully completed an examination of those standards. He currently is an instructor and member of NACVA's training development team. Scott has also completed the American Institute of Certified Public Accountant's courses in business valuation to earn a Certificate of Educational Achievement. In January 2001 Scott was awarded the designation of ABV (Accredited in Business Valuation) by the American Institute of Certified Public Accountants. Scott is also the only CPA on the Fresno County Superior Court approved panel of mediators.

A member of the state and national CPA societies, Scott is an active member of CALCPA's Business Valuation Committee. He is the current treasurer of the state committee. He has been on the tax faculty at San Joaquin College of Law and taught classes in corporate taxation, has taught litigation support classes for the Continental Association of Certified Public Accountants, and was a member of their litigation support committee. The firm is a member of the Moss Adams NETWORK, an association of accounting firms throughout the western United States and Canada, and Scott is a member of their advisory board. Scott is a frequent speaker on matters of tax and valuation and he has written several articles which have been published in the Fresno Business Journal.