



Gregory S. Porter, CPA, MBA, MS (Tax)
Certified Valuation Analyst
Master Analyst in Financial Forensics
President of Berntson Porter Wealth Management, LLC

Greg Porter co-founded Berntson Porter & Company, PLLC in 1985. The firm has achieved distinction as the 9th largest CPA Firm in the Puget Sound region.

Client and Practice Specialty

Greg is the chair of the consulting departments and President of Berntson Porter Wealth Management, LLC. In addition to Greg's tax and consulting work, he is well known for his work in the Forensic, Economic and Valuation Services Group as an expert witness (see next page) and impartial Special Master to the court.

Boards of Directors and Committees

- Washington Policy Center (www.washingtonpolicy.org)
 - President of The Pillar Society (major gift group)
 - Board of Directors; Former Chairman of the Board (2007-2014)
- Gen Next (www.gennext.com)
 - Seattle Regional Board; GenEquity PAC Regional Chair
- Northwest Wine Benefit Foundation, dba Auction of Washington Wines (www.auctionofwawines.org)
 - Board of Directors; Treasurer
- Washington State University College of Business National Board of Advisors
- Alliantgroup (www.alliantgroup.com)
 - Strategic Advisory Board
- National Football Foundation (www.seattlenff.com)
 - Treasurer; former President
- Supreme Corq, Inc.
 - Post-Sale Shareholder Representative
 - Former Chairman of the Board; Audit and Compensation Committees

Education & Professional Designations

- Master Analyst in Financial Forensics (MAFF), 2003
- Investment Advisor Representative (IAR), 2001
- Certified Valuation Analyst (CVA), 1999
- Master of Science in Taxation, Golden Gate University, 1997
- Certified Public Accountant (CPA), 1983

- Master of Business Administration, Washington State University (top 1% of class), 1983
- Bachelor of Arts, Business Administration (accounting emphasis), Washington State University, summa cum laude, 1982

Publications and Speaking Engagements

- "Impact of Tax Legislation on Management Decisions" (awarded 3rd place in the nation – Beta Alpha Psi graduate manuscript contest)
- "Self-Canceling Installment Debt & Private Annuities," The Tax Advisor magazine
- "Accounting Practices Can Rouse IRS Scrutiny," Puget Sound Business Journal
- "Dodge IRS Audit of Accounting Method: 3 Strategies," National Institute of Business Management
- "Tips on How to Avoid Being Socked with Double Taxes," Puget Sound Business Journal
- Speaker, "IRS Circular 230," WA State Bar Seminar, April 2006
- Speaker, "FIN 46R," National Association of Surety Bond Producers, September 2006
- Speaker, "Making, Breaking or Beating Your As-Bid Profit in Washington," Lorman Education Services, October 2006

Memberships & Affiliations

- American Institute of Certified Public Accountants
- Washington Society of Certified Public Accountants
- National Association of Certified Valuators and Analysts

Personal Achievements

- Washington Policy Center 2016 Champion of Freedom Award recipient.
- National Football Foundation Seattle/King County Chapter 2006 E.R. "Rusty" Young Memorial Award recipient.
- Puget Sound Business Journal 1999 "40 under Forty" honoree.
- Greg played football for Washington State University and was one of 11 college athletes in the country named to the National Football Foundation & College Hall of Fame Scholar-Athlete Team. He also received a NCAA post-graduate scholar-athlete scholarship.



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**In re: the Marriage of:
CHRISTOPHER ROSS LARSON and JULIA LARSON CALHOUN**

17. Certainly a key witness at trial, if not *the* key witness, was Gregory Porter. He is the Certified Forensic Financial Analyst (a CFFA who is also a CPA with an MBA and a MS in Taxation) who provided the “tracing” analysis on behalf of Mr. Larson. In court, besides those letters, he tossed around many big numbers, most of them relating to Microsoft shares or to units of currency (dollars, pounds and Euros), but they also included the pretrial hours his team spent on their task (“1700”) and the number of pages of materials they reviewed (“several hundred thousand”). It must be stated without equivocation that the Court found Mr. Porter to be an exceedingly reliable witness. His quick mind and engaging presentation were simply a top layer resting upon a solid foundation of a daunting amount of thorough and conscientious work. When he says, as he did, that Mr. Larson maintained “a consistent pattern and practice of keeping his 56,600 shares, and what they grew into and were used for, separate from his later-acquired assets,” this carries great weight. This opinion was backed up by a financial records “E-exhibit” the likes of which the Court has not previously seen. Through its live links, documentation was a click away from any entry that demonstrated the source of any funds and the uses to which they were put. As Mr. Porter convincingly stated: “Everything was accounted for and nothing was left over.”