

**Curriculum Vitae
For
Mary Ellen Denomy
Certified Public Accountant
Accredited Petroleum Accountant
Certified Mineral Manager
Certified Fraud Deterrent Analyst
Certified Forensic Financial Analyst**

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Academic Background

Wayne State University, Detroit, Michigan, USA

- Bachelor of Science with Distinction
- June, 1979
- Accounting Major

Walsh College, Rochester, Michigan, USA

- Government, Not-for-Profit Accounting

Marygrove College, Detroit, Michigan

- Education Course

AICPA, Jersey City, New Jersey, USA

- Controllers Workshop
- Advanced Estate Planning
- Industry Conference

Colorado Society of Certified Public Accountants, Denver, Colorado, USA

- Professional Ethics
- Income Tax Updates
- Litigation Support
- Petroleum Accounting
- Financial Planning

Colorado School of Mines

through UTEC, Grand Junction, Colorado USA

- Petroleum Technology

Professional Development Institute, University of North Texas, Denton, Texas

- Petroleum Accounting
- Royalty Accounting

Colorado Mountain College, Glenwood Springs, Colorado, USA

- Education Course
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Professional Experience

Self-Employed Consultant, 2008-Present

- Litigation Expert Witness, State, Local and Tribal Audits, Oil and Gas Consultant for Royalty, Revenue, Surface Use, Lease, Government, Joint Interest Auditor, Oil and Gas Tax, Revenue, Joint Interest Billing and Royalty Work, Educator and Trainer, Marketing Coordinator for Oil and Gas Sales

The Savage Companies: Buffalo Basin Limited, Savage Limited Partnership I, Savage Ranches, Tri-County Ambulance, Empyrean Publishing, The Millenium Foundation, Savage Outfitting and Charters, Rifle, Colorado, USA

Controller, 1996 to 2008

- All accounting, taxes and payments for family businesses, including ambulance service, publishing company, non-profit foundation, subdivision development, oil and gas development, oil shale development, residential building, ranching, outfitting, sailing charters
- Oversee 50-75 employees and subcontractors
- Directly responsible for preparing documents and testimony for court cases

Costello, Allyn & Co, Grand Junction, Colorado, USA

Staff Accountant, 1995

- Accounting, tax preparation, reviews for 75 clients

Monahan, Lampman & Co, Glenwood Springs, Colorado, USA

Staff Accountant, 1993-1994

- Accounting, tax preparation, auditing for 250 clients

Woods Accounting, Grosse Pointe Woods, Michigan, USA

Owner, Chief Accountant for Public Accounting Firm, 1983-1993

- Accounting, tax preparation for 650 clients
- 10 employees

Executive Tax Service, St Clair Shores, Michigan, USA

Staff Accountant, 1980-1983

- Payroll preparation for 25 employees
- Accounting, tax preparation for 200 clients
- Teaching advanced tax courses to employees

Dominican High School, Detroit, Michigan, USA

Educator, 1979-1980

- Taught high school business courses
 - Taught adult education business courses
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Professional Memberships

- American Institute of Certified Public Accountants
- Colorado Society of Certified Public Accountants
- Council of Petroleum Accountants Societies
- National Association of Royalty Owners
- National Association of Division Order Analysts
- National Association of Certified Valuation Analysts

Awards

- Recipient of Colorado Society of Certified Public Accountants' Colorado CPA Making a Difference Award-2002

Community Services

- Musical Director, Glenwood Hot Strings Community Non-Profit Band (play violin, bass, banjo, guitar, sax, keyboards, sing, music writer)
- Violinist in the Symphony in the Valley, Glenwood Springs, Colorado
- AARP Volunteer Income Tax Preparer
- Kiwanis Club of Grand Valley/Parachute

Professional Experience and Services

- Testified for litigation concerning records lost in an arson case in Michigan (1990's)
 - Testified and submitted financial reports on numerous occasions in front of the Colorado Oil and Gas Conservation Commission (televised)
 - Trainer royalty owners, government officials, federal legislators
 - Expert witness: oil and gas litigation
 - *Savage vs. Barrett Garfield County District Court-Glenwood Springs, Colorado 98 CV 161-Testified at Trial
 - *Clough vs. Williams Production RMT Company Garfield County District Court-Glenwood Springs, Colorado 02 CV 32-Testified at Trial
 - *Celeste Grynberg et al vs Williams Production RMT Company Denver District Court-Denver, Colorado 02 CV 5167-Testified at Trial and Deposition
 - *Miller et al vs EnCana Oil & Gas(USA)Inc, Denver District Court-Denver, Colorado 05 CV 2753 (fairness hearing)-Testified at Hearing
 - * BP America Production vs Colorado Department of Revenue, District 424, 2011-cv-2567
 - Expert witness: other litigation
 - *Alderson vs Alderson-Cooley, Garfield County District Court-Glenwood Springs, Colorado 06 DR 132-Testified at Trial
 - *LaRose vs Ridgeway, Garfield County District Court, 97 DR 184-Testified at Trial
 - *Locklear vs Locklear, Garfield County District Court, 09DR0254, Division C-Testified at Trial
 - Attended U.S. Department of the Interior's Minerals Revenue Management training sessions
 - Garfield County Oil and Gas Tax Auditor
 - Rio Blanco County Oil and Gas Tax Auditor
 - Private auditor for oil and gas working interest owners
 - Nationwide oil and gas consultant
 - Western slope campaign manager for Gail Schoettler for Governor campaign
 - Accredited by the State of Colorado Regional Assessment Education Program in: 1) Oil and Gas Pipeline Valuation 2) Oil and Gas Equipment 3) Oil and Gas Netback
 - Expert Witness for the New Mexico Oil and Gas Commission
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- Auditor for the Northern Ute Indian Tribe
- Expert Witness at the fairness hearing for the Miller vs EnCana class action lawsuit
- Federal GAO consultant
- Consultant for Federal legislators, FERC commissioners, state of Colorado auditors(wrote protocols for proper audits), Colorado Governor, Treasurer and state of Colorado legislators
- National consultant for governments and private individuals, including states of Alaska, Texas, Oklahoma, Massachusetts, New Mexico, Michigan, Colorado, Virginia, New York, Washington, California, Utah, Wyoming, Louisiana, North and South Dakota, Arkansas
- Monthly columnist for the Grand Valley Echo-Grand Valley Energy-2009 to present
- 2006 National Gas Prices, Gas Marketing Accountability Project for National Association of Royalty Owners' Expert Report-September 6, 2007
- Oil and Gas Consultant-Apollo Operating, Wyotex, WWWF, LLC

Speaking Engagements

- Speaker in front of State Legislature concerning oil and gas legislation-2002, 2005, 2006 and 2007
 - Speaker for the Department of Agriculture Ad Hoc Committee on oil and gas-2002
 - Presenter on surface and royalty issues for the Northwest conference on oil and gas
 - Presenter on oil and gas issues for Colorado Leadership Training seminars
 - Speaker for the Bureau of Land Management conference
 - Speaker for the National Association of Royalty Owners Association Conferences
 - Speaker for Community Alliance of Yampa Valley on oil and gas surface issues
 - Speaker at Colorado Counties, Inc conference
 - Speaker at Colorado Assessors' Association conferences
 - Speaker for the Colorado Cattlemen's Association
 - Speaker for the Farm Bureau
 - Speaker at Western Colorado Congress Annual Meeting
 - Trainer for Oil and Gas Accounting for Colorado Assessors' Association
 - Speaker for Grand Valley Citizens Alliance
 - Speaker for the Ninth Judicial District Attorneys
 - Speaker for the Southwest Kansas Royalty Owners' Association
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- Speaker for University of North Texas Institute of Petroleum Accounting Professional Development Institute
- Speaker for Bell Policy Center
- Speaker for Kiwanis' Meetings
- Speaker for Garfield County Energy Advisory Board
- Speaker in Ohio and Pennsylvania

Board Membership

- Committee Member of the Battlement Mesa Service Association Oil and Gas Committee
- Board of Trustee for Colorado Mountain College-Treasurer
- Former Board of Examiners Member for Council of Petroleum Accountants' Societies
- Past Chairman for National Advisory Council for the National Association of Royalty Owners-National Office
- Immediate Past President of National Association of Royalty Owners-Rocky Mountain Chapter
- Former Treasurer of National Association of Royalty Owners-Rocky Mountain Chapter
- Former At-Large Board Member of the National Association of Royalty Owners

May 1, 2012