

## Daniel T. Devine, CPA, CFF

Senior Vice President,  
Lowers Forensics International



### Professional Summary

Mr. Devine has provided testimony as a CPA expert witness in State District Court. Has concentration in investigative accounting and litigation support. Clients include major property insurance companies, law firms, and corporations.

Mr. Devine specializes in the evaluation of damages. He has handled a wide range of matters related to property damage, business interruption, out-of-site and in-site inventory losses including Jeweler's Block and employee malfeasance. Mr. Devine has handled a multitude of business interruption engagements ranging across many different industries but, is not limited to the following:

- Fidelity
- Hotel and Hospitality
- Manufacturing Facilities
- Personal Services
- Jewelry Manufacturing Facilities
- Auto Dealerships/Floor Plan Financing
- Fraud
- Financial Institutions
- Cigarette Tax Stamps and Wholesalers
- Cyber
- Rental Properties
- Restaurants
- Various Retail Sectors
- Banking and Financial Services, Real Estate
- Lost Future Earnings
- Wrongful Death
- Breach of Contract
- Jewelry and Precious Stone Wholesalers and Retailers

Engagements have included losses incurred by businesses as a result of the World Trade Center catastrophe and recent U.S./Caribbean Hurricane activity. In addition, Mr. Devine has been involved with the following losses/engagements:

- Business valuation
- Excess liability
- Product liability self-insured retention
- Corporate internal corporate investigations
- Subrogation
- Review of liability claim files, verification and projection of indemnity and expense payments
- Health services including hospitals and third party construction delay liability

Mr. Devine has also given expert testimony on behalf of insurers and other parties and has assisted during Examinations Under Oath, Examinations Before Trial, and interrogatories.

Prior to forming Lowers Forensics International, Mr. Devine was a partner at Hagen, Streiff, Newton & Oshiro and Director at RGL Forensics and worked at MDD Forensics which serviced the insurance and legal industry. His primary work experience is in insurance claim analysis, forensic accounting and litigation support.

### Contact Information

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### Professional Affiliations

- American institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- American Bar Association