

## TED LUCAS, CPA\*

PARTNER ► ASSURANCE SERVICES



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Ted Lucas is a partner in the Firm's Hartford, Connecticut office. He has 20 years of experience conducting and performing audits and reviews for both publicly traded and privately held companies in the technology, manufacturing, retail, real estate, construction, and alternative energy industries, and clients with complex equity arrangements. In addition to the above industries, Mr. Lucas performs numerous audits of employee benefit plans.

Mr. Lucas has extensive experience with reporting requirements for publicly traded companies on both the US and Toronto exchanges which include audits reported under both US GAAP and IFRS. Filings include comfort letters, registration statements, initial public offerings, and Forms 10-Q and 10-K. He has conducted both internal and external projects for Sarbanes-Oxley compliant filers.

Mr. Lucas's experience includes significant audit services for international companies. His current and past client base includes clients with operations in Canada, UK, Israel, Singapore, Slovenia, Mexico, China and India.

### Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)  
Connecticut Society of Certified Public Accountants (CTCPA)  
Carriage House Daycare, Inc. Board of Directors, Treasurer  
Down Syndrome Association of Connecticut, Inc.  
Board of Directors, Advisory Board, Past Treasurer  
Hartford Young Professionals and Entrepreneurs  
Connecticut Small Manufacturers Association, Member  
New England Spring & Metalstamping Association (NESMA), Treasurer

### Articles & Presentations

XBRL Requirements for Foreign Private Issuers,  
*Marcum SEC Insights*, January 2018  
New Revenue Recognition Rules – Applicable Sooner Than You Think!,  
*Marcum SEC Insights*, December 2015  
Going Concern - A Fresh Look, *Marcum SEC Insights*, March 2014  
Businesses Must Prep for New Revenue Recognition Rules,  
*Hartford Business Journal*, July 2014  
Revenue Recognition - Why Is It So Important?,  
*Connecticut Innovations Blog*, July 2014

### EXPERTISE

- Financial Statement Audits
- SEC Requirements
- Revenue Recognition
- Inventory Costing

### INDUSTRY FOCUS

- Technology
- Manufacturing & Distribution
- Real Estate
- Retail
- Employee Benefit Plans
- Construction Contractors

### EDUCATION

- Bachelor of Science, Accounting  
University of Connecticut

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ACCOUNTANTS ▲ ADVISORS

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