

DAVID S. ATLAS

President, D. Atlas & Co., Inc., Est. 1898
Partner, Diamond and Gem Laboratories of America
Horsham, PA and Mumbai, India
Partner, International Hallmark & Assay, Pvt. Ltd
Mumbai, India

Diplomas:

Graduate Gemologist, Gemological Institute of America, 1975.
National Association of Jewelry Appraisers, Senior Member 1992 to present.
Master Gemologist Appraiser designation awarded by Accredited Gemologists Association, 1984
Accredited Senior Gemologist designation by the Accredited Gemologists Association. Member since 1981
Accredited Senior Appraiser, Master Gemologist Appraiser®, American Society of Appraisers, 1977 to 1998.
Certified Gemologist, American Gem Society, 1974 to 1997.

Expertise:

Diamonds, colored gems, precious metals, jewelry manufacturing, stone setting, quality control analysis, antique jewelry, enameling and engraving, gem identification, and collectibles. Diamond Light Behavior. Appraisals at all levels.

Gem Laboratory:

David Atlas is the chief gemologist of Diamond & Gem laboratories of America. GIA graded diamond color master stones are part of this lab equipment. AGL Color Scan, GemSet, and GemDialogue units. GIA Gran I & II and Austron were tested, but eye color grading and master diamonds are relied upon. A Sarin DiaExpert® unit is in operation in our lab. Laser diamond inscription is provided in-house.

David Atlas is known as the creator of the AGA-CERT®, a diamond grading report that includes a diamond cut grading system developed by David Atlas beginning in 1985 which is now widely accepted by the diamond trade all around the USA and abroad. DGLA now provides DiamondLight™ Analysis and Diamond Trade Reports using up to date, scientific, technology.

Testimony: (As "Expert Witness"):

8/28/84, before Judge King, Federal Bankruptcy Court. For Bank Leumi against Bookends Associates, Don Harrison Esq. (Eichen). A bankruptcy proceeding.
8/28/85, before an arbitration tribunal, for Main Line Jewelers, defendant in a case of supposedly selling a cubic zirconia in place of a diamond.

2/28/86, before Judge Marutani, Court of Common Pleas, for Mr. And Mrs. Whalen, Plaintiffs, Mark Lohbauer, Esq., against Beifeld Jewelers in a case of supposedly switching a diamond.

4/30/86, before Judge Simons, Court of Common Pleas, for Mrs. Kramer, Plaintiff, Richard Lefchak, Esq. (Goldman & Goldman), against Slobotkin Jewelers in a case requiring the hypothetical valuation of a missing diamond once left as a loan security with the jeweler.

6/86, before Judge Simons, Court of Common Pleas, for the Philadelphia District Attorney's Office, Dennis Cohen, Esq. Assistant District Attorney, against Ronald Perlstein in a landmark case of consumer fraud and misrepresentation of diamonds.

4/29/87, before Judge Hannam, Federal District Court, Eastern PA, for U.S. Attorney's Office, John Pucci, Esq, Assistant U.S. Attorney, Case #87-52, U.S. vs Leo Ryan. Valuation of jewelry in a case of tax evasion and mail fraud.

7/1/87, before an arbitration tribunal for Dr. Javitt, Rex Brien, Esq. (Slap, Williams & Cuker), Plaintiff, against Robbins 8th & Walnut in a case of diamond grading misrepresentation, fraud and harassment.

3/2/88, before Judge Corso, Montgomery County Court, PA, Mr. Friedberg, Gary DeVito, Esq., Plaintiff, Friedberg vs Hallowell, in a case of supposed switching of a diamond for a cubic zirconia.

5/4/93, before Judge Brody, Federal District Court, Eastern PA, Martin Taylor, represented by Mr. Peter Hearn, Esq. (Pepper, Hamilton & Scheetz) Plaintiff, Taylor vs Wachtler. A case involving the hypothetical "appreciated" value of a jewelry inventory.

8/18/94, before and arbitration tribunal for Stacy Cohen, Ellyn M. Epstein, Esq, Plaintiff, Cohen vs State Farm Insurance Co. in a case of whether or not a diamond was damaged in use, or before sale, and if the damage was contributed to or caused by "inherent vice".

10/30/98, before Judge McGovern, Delaware County, PA for Mark Samara, represented by Susan Grawe of Lamb, Windle and McErlane vs Business International, Robert J. Kane in a case of misrepresentation of opal doublets as boulder opals. The expert services of Dr. Paul Downing, Estes Park, CO. were used as part of the valuation process.

3/25/03, before an arbitration tribunal in Montgomery County, PA for Andrea Bell vs Jo-Ann, Inc (John Anthony Jewelers). Worked for Craig Fleishmann, Esq. of Kraut Harris. Accusation of diamond switching. Testified to methods of evaluating and grading diamonds. 1966 to 1999 period.

11/16/04, before The Hon. Thomas Del Ricci, Court of Common Pleas, Montgomery County, PA. In the same matter as the above case dated 3/25/03. This was the appeal phase of the initial case.

1/13/05, arbitration before Mr. Farber, New York City, NY. SoFaSa vs. M. Schacter as an expert in diamonds. This was a case which included patented and branded diamonds. Hired as an expert by Aurora Cassirer, Esq of Jenkens & Gilchrist for Avner Salant, Overseas Direct, Fabrikant-Salant roup.

2/09/2006, Eclipse Jewelry Corp, V Levi Heber, H. Mouradian, Jewelry 2000, Inc, and H. Levi Co. Supreme court of the state of New York, Index #108600/05. This case concerned the issue of models from Eclipse had been copied by H. Levi & Co. I appeared as expert for Levi. This pertains to jewelry manufacturing expertise and manufacturing techniques. What constitutes a direct copy and how one might copy a design.

Professional Experience:

1967 to the present: President of D. Atlas & Co., Inc. established in 1898 in Philadelphia by Mr. Atlas' grandfather. Accredited Gem Appraisers was the appraisal division of D. Atlas & Co., Inc. and was sold to a long time employee at the beginning of 2008. Active in the jewelry business since 1967 and became firm president in 1977. Not only an appraiser, but was, until 2003, an active estate buyer, manufacturer, and seller of gems and jewelry doing business throughout the entire USA. Now heads the lab of Diamond and Gem Laboratories of America since 2003 and continues a specialized independent appraisal service under D. Atlas & Co., Inc.

My first 3 years in the jewelry industry, 1968 to 1971, were spent with an old European jewelry craftsman where I learned to make and repair jewelry. After

that period, I spent much of my time supervising the manufacture of thousands of new items and the revision of old items, in order to make duplicates or one-of-a-kind, hand made items. This part of my working career extended over 35 a year period.

Also, during this period I have taken nearly every course available on the subject of jewelry and gem appraising. I now spend much time teaching these same principles to others taking this same career route.

Chairman, NAJA Ethics Committee & Associate Director NAJA, 1992 to present.

Past International Chairman, Gem and Jewelry Committee, American Society of Appraisers, 1991 - 1992

Partnered with long time gemologist/employee Pamela Kudysch in AGA of Doylestown, LLC. Established July 2001. This firm became solely owned by Ms. Kudysch 2 years later.

Consultant and Appraiser. Philadelphia District Attorney's Office during the Ron Perlstein prosecution in the misrepresentation of diamonds. 1985-1987.

Internal Revenue Service Appraiser. Worked two separate appraisals of donated gems: large topaz located in the Smithsonian Institution, Washington, D.C.; large selection of kunzite crystals located in the American Natural History Museum, New York City, 1986.

Consultant and Appraiser. FBI, Philadelphia District Attorney's Offices and US Customs. Worked in all matters of seized jewelry property confiscation. Making auction estimates. 1989-2004.

Consultant. Philadelphia Redevelopment Authority in the condemnation of a local business Property that included jewelry stores and their inventories. 1990-1993.

Consultant and Instructor. American Society of Appraisers, Master Gemologist Appraiser Program. Developed instructional materials and coordinated testing of candidate members. 1988-1992.

Consultant and Instructor. National Association of Jewelry Appraisers, General Appraisal Course. Developed instructional materials and instructed classes. 1993 to present.

Creator and grader of the NAJA Certification testing theory written examination and grader of the appraisal practical examination. 2001 to present.

Past-Instructor, The Uniform Standards of Professional Appraisal Practice. A Pennsylvania State Certified Course of 15 hours. Mandatory for real estate appraisers and for all ASA Members.

Consultant to the Federal Trade Commission 1993 to 1995. In regard to colored gem scams via telephone solicitation.

Consultant to the Gemological Institute of America in the development of their appraisal course 1995/96.

Consultant to ImaGem, Inc. 1997 to present. A digital diamond analysis technology and data management firm.

Activities:

Past Treasurer and Member, Executive Board, Philadelphia Jewelers' Row Association, 1986 - 2006.

Past President and Member, Board of Directors, Philadelphia Chapter, American Society of Appraisers. 1985 to 1998.

Past Certified Instructor, Uniform Standards of Appraisal Practice, USPAP. For the Philadelphia Chapter of ASA.

Past Chairman, Ethics and Grievance Committee, Accredited Gemologists Association, 1986 - 1995

Past International Chairman, Gem and Jewelry Committee, American Society of Appraisers, 1991 - 1992.

Past Member, Gem and Jewelry Committee, American Society of Appraisers, 1986 - 1988; 1989 - 1992.

Past Advisor and Member, International Board of Examiners, American Society of Appraisers, 1986 - 1987; 1989 - 1992.

Past Instructor, American Society of Appraisers, Master Gemologist Appraiser Course, 1987-1992.

Past President, Secretary/Treasurer, vice-president Philadelphia Chapter, American Society of Appraisers, 1988 through 1992

Past Member, Nominating Committee, ASA Gems and Jewelry Committee 1993-1995.

Past Member, Nomenclature Committee, American Gem Society, 1984-1997.

Past Chairman, Personal Property Committee Program, American Society of Appraisers International

Conference held in Philadelphia 1991.

Past Education Advisor, JAG, The Jewelers Advisory Group. An organization whose mission was to encourage honest dealing and better appraising in the jewelry industry. 1995-1996.

Appraisal Editor, In Store Magazine. A publication targeted to jewelry industry retailers. 2002

Continuing Education:

National Association of Jewelry Appraisers Conference; Instructor, coordinator, student and lecturer. 1992- present.

Tucson Gem and Mineral Show and related shows, February every year.

1985: Participated in a 35 hour course given by the GIA on their colored stone grading system.

1986: Completed ISA Course #103, Personal Property Appraisers Fiduciary Responsibilities, given at Indiana University.

1987: Recertified as a Master Gemologist Appraiser, ASA.

1989: Completed ISA Course #102, Personal Property Methodology and Reasoning, and ISA Course #101, Introduction to Personal Property Appraising, given through Indiana University.

1989-1992: Co-Writer and Class Instructor, Master Gemologist Appraiser Program.

1990: Completed seminar sponsored by ASA, Litigation Support Seminar.

1990: Attended an Accredited Gemologists Association special conference, Surface Diffused Sapphire and Yehuda Treated Diamonds.

1993: Co-writer and instructor, National Association of Jewelry Appraisers, General Appraisal Course. February in Tucson, September in Boston.

1993: Passed the American Society of Appraisers mandatory course on Uniform Standards of Professional Appraisal Practice known as USPAP held in Atlanta.

1993: Instructor on grading the "cut" of diamonds at the Accredited Gemologists Assoc. meeting, Tucson, AZ.

1994 to present: Instructor for NAJA on appraisal science.

1994: Recertified as ASA Senior Appraiser.

1995: Certified as a mediator in the State of New York. A 25 hour fully sanctioned course.

1995 and 1998: Instructor, Uniform Standards of Appraisal Practice. American Society of Appraisers.

2005 & 2006: Attended the Accredited Gemologists Conference in Tucson which pertains to the most timely gemological topics and the technology of the diamond and colored gem industry.

Speaking Engagements, Public Service:

1985: Speaker on evaluating older cut diamonds, Association of Women Gemologists.

1985: Speaker on diamond evaluation, American Society of Appraisers International Convention.

1985: Donated 11 hours of appraisal time to the public and ABC affiliate station (TV Channel 10) in the investigation of fraud re: Ron Perlstein matter.

1986: Speaker on recutting old cut diamonds, American Society of Appraisers International Convention.

1986: Speaker on how to best buy a diamond and how to be an aware consumer, Masonic Regal Square Club.

1986: Panelist at meeting on the subject of antique and estate jewelry, New Jersey Jewelers Association.

1986: Panelist in a round table discussion of diamond grading and misrepresentation of diamond grades, Jewelers Circular Keystone Magazine, Published August 1986 edition.

1987: Speaker on the subject of being a good expert witness, Accredited Gemologists Association National Conference.

1987: Donated time to the public in order to assist Perlstein customers in getting fair settlements of their claims

1987: Lectured on The Identification and Valuation of Jewelry and Stones Set Into Jewelry at an adult education class, Cheltenham Township Adult School.

1988: Speaker, Personal Perspective of the Diamond Market, Diamond High Council of Belgium, The Antwerp Diamond Seminar Luncheon.

1988: Donated three appraisal sessions for the checking of karat gold content in an ongoing investigation to protect consumers from underkarating of gold jewelry, Pennsylvania Attorney General's Office.

1988: Cooperated with Herb Denenberg, author and past PA Insurance Commissioner, in the Publication of ABC affiliate station (TV Channel 10), Gold Buying Guide.

1989: Appraiser at Diamonds After Dark Benefit sponsored by the Philadelphia Academy of Natural Sciences.

1989: Speaker on the subject of recutting older cut diamonds, American Society of Appraisers.

1989: Instructor on the subject of grading mounted diamonds (color, cut, clarity and weight), Accredited Gemologists Association.

1989: Co-Speaker with Martin Rapaport, publisher of the Rapaport Diamond Report, Accredited Gemologists Association. Two engagements, Orlando, FL. and San Francisco, CA.

1990: Speaker on the subject of diamonds, Cheltenham High School Adult Education Program.

1992: Speaker on the subject of Diamond Buying and Grading, at an event co-sponsored by the Phila. Chapter, ASA and the University of Pennsylvania.

1993: Speaker on the subject of How to Buy, Sell and Appraise Estate Jewelry, for the National Association of Jewelry Appraisers Conference, Tucson, AZ.

1993: Speaker on being a good jewelry consumer and about buying jewelry overseas. South Jersey Chapter, ASA dinner meeting.

1993: Instructor for NAJA in Ohio. Guild Jewelers conference on valuation science. How to perform quality jewelry appraisals.

1993: Instructor, NAJA Boston Conference. Appraisals: Purpose and Function, and Using comparables.

1993: Instructor, AGA Tucson Conference on grading the "cut" of a diamond.

1994: Panel Member, JCK Magazine, Las Vegas, NV. Ethics in the jewelry business.

1994: Speaker to the New Jersey Jewelers Guild about certificates, Pros and Cons.

1994: Instructor and attendee at the Annapolis, Md. NAJA fall Conference. Instructor on appraisal value science and instructed the appraisal workshops hands-on sessions.

1995: Instructor, NAJA Tucson, Las Vegas, and Chicago. Appraisal education.

1995-present: Instructor at NAJA Conferences. Appraisal education and Gemology.

1999 Speaker for the Ohio Guild, GIA Alumni Association on Diamond Cut Grading.

1998-1999 Speaker on diamond grading and gemological testing techniques for Polygon conferences in Hilton Head, SC and Clearwater, FL.

2004 Speaker at NAJA national conference on the subject of Light Behavior and light measurement in diamonds.

2004 Speaker for the Rapaport Group at the JCK Diamonds event held in 9/12-9/13 in New York City on the subject of How to Select the Best in Fancy Shaped Diamonds.

General Overview:

In addition to providing expert testimony, many attorneys have used services for consultation and appraisal in matters that have been settled out of court or that may yet be pending litigation.

Appeared as an expert panelist several times on radio and television. WWDB radio, (KYW TV, WHYI TV PBS).

Used as a source for information and mentioned as an expert in National Jeweler Magazine, Jewelers Circular Keystone Magazine on several occasions. Used as a named source in an April, 1987 issue of U.S. News and World Report, and mentioned as "the acknowledged dean of jewelry appraisers in this area" (Delaware Valley) in an article titled Are Diamonds Forever? Published in Inside Magazine, Winter, 1987 issue.

In the Winter, 1988 edition of the Personal Property Journal published by the American Society of Appraisers, an article titled Old Cut Diamonds: Description, Valuation, Estimation, Availability. Also acknowledged as a contributor to Anna Miller's book titled Gems and Jewelry Appraising, Techniques of Professional Practice. 1988.

1984: Created an innovative single number diamond grading system to assist the consumer and salesperson in comparing quality and suitability of diamonds. The GIA system is utilized in a system that resembles a school report card so that all parties are familiar with layout and results. This "DIAMOND REPORT CARD" has been the subject of articles in both Jewelers Circular Keystone and National Jeweler Magazines.

1990: Creator of the AGA-CERT®, the successor to the Diamond Report Card. This unique diamond grading report gives the trade and the consumer ALL the facts in regard to a diamond's quality and description.

Served as an expert through TASA, Technical Advisory Service for Attorneys for past and ongoing matters. Hired as expert counsel for INOA, a French governmental agency which successfully sought to prevent the trademarking of the French words Champagne and Cognac which are in common usage here and abroad, by Argyle Mines of Australia for their brown color series of diamond production.

Writer of an article titled A Practical Approach to the Four GIA Cut Class Grades. Publication in the "Jewelry Appraiser" 1993. June 1993 issue. Primary publication of the National Association of Jewelry Appraisers. Mr. Atlas is the first to publish a practical system on the cut grading of fancy shaped diamonds that meshes with the cut grading of round diamonds. A single cut grade can be established which permits the trade and especially the consumer to know how well their diamond is cut compared to other stones in the market.

Recognized in Modern Jeweler Magazine, Sept. 97 issue as the innovator of diamond cut grading reports beginning as early as 1985.

Past consultant to Joseph Tenhagen's "Diamond Value Index" pricing publication.

David Atlas developed a price matrix of Old European Cut diamonds that was published by two nationally known and recognized publications. THE GUIDE, and THE NAJA APPRAISER. A specialty of the firm was the buying and selling of antique diamonds, 1983 to 2005.

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1997: Published in the Jewelry Appraiser, and also in Feb 98 Jewelers Inc. magazine: DIAMOND GRADING TECHNOLOGY, THE PRESENT AND THE NEAR FUTURE.

1998: June edition of Rapaport Diamond Report Magazine, author of "Old Cut Diamonds Return to Fashion Spotlight".

Also in the same June 1998 issue of Rapaport the AGA Cut Parameter charts for fancy shaped diamonds were published at the end of an article that quoted all the other major diamond labs as not being ready yet to describe the quality of cut in fancy shaped diamonds. Rapaport said "Atlas does it in writing". We have been doing this work for over ten years already while the bigger labs get their act together.

Quoted as "...diamond expert, David Atlas of D. Atlas & Co. Philadelphia." In an article appearing in the April/May 1999 issue of JQ Magazine, entitled Into the Fire. Old cut diamonds are the subject of Mr. Atlas' expertise in this article.

Quoted as the originator of the SI3 grade for diamonds in an article found in JCK Magazine , June 2000 issue. Page 226. The original intent of suggesting an additional clarity grade was to solidify the subjective nature of clarity grading, not to further muddy the waters. SI3 in its present use is not what was being suggested.

"Seeking the Ideal in Fancy Cuts" an article published in the Rapaport Diamond Report Magazine written by David Atlas. 4/6/2001

Published an article named "Levels of Confidence" in the Pricerscope Journal in December 2007 giving information to the consumer on how much to trust labs and their reports and also for Appraisers to describe their level of expertise to consumers.

See page 61-66 of Renee Newman's "Diamond Handbook, published 2007, for information of AGA with contributions to diamond cut advancement by David Atlas.

Published February 2008, Rapaport Magazine of the AGA-DFS system for diamond Durability, Finish and Size grading developed by David Atlas with the technical assistance of Dr. Lalit Aggarwal, ImaGem, Inc.

Consultant to THE GUIDE diamond price publication. Old Cut diamond prices. 2000 to 2005.

Several other articles and many thousands of comments by Mr. Atlas on the subject of diamonds, appraising, industry, and consumer issues are found on the Internet at www.pricerscope.com