

Employment & Education

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|----------------|---|
| 2013 – Present | Evidentia Consulting, LLP <i>Forensic Accounting and Consulting</i> Partner |
| 2012 – 2013 | Hemming Morse, LLP <i>Certified Public Accountants and Forensic Consultants</i> Partner |
| 1994 – 2011 | Hemming Morse, Inc. <i>Certified Public Accountants Litigation and Forensic Consultants</i> Director, 2000-2011 Manager, 1996-1999 Supervisor, 1994-1995 |
| 1992 – 1994 | Peterson Consulting Limited Partnership Senior Consultant through Executive Consultant |
| 1987 – 1992 | Deloitte & Touche Staff Auditor through Senior Auditor |
| 1987 | Florida State University, Tallahassee, Florida B.S. Accounting |

Professional & Service Affiliations

- **Certified Public Accountant, State of California, 1995**
- **Certified Management Accountant, 1997**
- **Certified in Financial Forensics, 2008**
- **Certified Valuation Analyst, 2008**
- **American Institute of Certified Public Accountants**
- **California Society of Certified Public Accountants**
- **Institute of Management Accountants**
- **Town of Atherton Audit Committee**
May 2005-April 2008
- **Golden Gate University**
Forensic Accounting Advisory Board, 2008-2012
- **Equal Rights Advocates**
Board Member, September 2010-March 2016
- **AICPA Cyber Security Task Force**
2012-2013

- **LifeMoves (Formerly InnVision Shelter Network)**
Audit Committee, 2012-present
- **Community Working Group**
Board Member, April 2016-March 2017
- **Tides**
Audit Committee, 2017-2020

Publications

- **"Rule of Thumb No More"**
The Witness Chair, Spring 2011, Issue 55
- **"First Permanent Injunction Granted to a Non-practicing Entity Post-eBay"**
The Witness Chair, Fall 2007, Issue 45

Presentations & Seminars

- **"The Best Use of Your Forensic Accounting Expert"**
San Mateo County Bar Association, Business/Business Litigation Section, November 2013
- **"Women on the Stand"**
AICPA Forensic and Valuation Services Web Seminar, May 2012
- **"Forensic Accounting for Today's Busiest Practice Areas"**
Continuing Education of the Bar-California, March 2012
- **"Reasonable Certainty in Damages Computations"**
Nixon Peabody, January 2012
- **"Economic Damages: Common Frameworks By Industry & Claim Type"**
AICPA National Forensic Accounting Conference, Boston, MA, 2010
- **Adjunct Professor, Golden Gate University**
Introduction to Financial Forensic Accounting
Spring, Summer, Fall 2009; Spring, Summer 2010
Forensic Valuation, Spring 2010
Economic Damages, Fall 2010
- **"Economic Damages", "Business Valuation," "Intellectual Property"**
AICPA Financial Forensic Accounting Series, 2010
- **"The Subprime Meltdown: A Review of the Players and Transactions Behind the Chain Reaction"**
Legal Advisory Committee of AGC of California, January 2009

- ***"The Subprime Meltdown: A Review of the Players, Transactions and Litigation Behind the Chain Reaction"***
20th Annual NAPABA Convention, November 2008
- ***"A Forensic Accountant's Perspective: Financial Statement Fraud and Audit Failure"***
Dominican University, 2008
- ***"Working With An Expert Witness: Tips for Young Litigators"***
Panel Discussion, Association of Business Trial Lawyers, Leadership Development Committee, 2008
- ***"The Subprime Debacle & Debate About Fair Value Accounting"***
The Business, Commercial & Bankruptcy Law Section of the Barristers Club, August 2008
- ***"Stock Option Backdating"***
The Bar Association of San Francisco, Business Law Section, 2007
- ***"Accounting and Financial Statements for Lawyers"***
Continuing Education of the Bar
Sacramento, May 2007
Irvine, June 2007
- ***"Handling Enforcement Against 'Giant' Retailers"***
Panel Discussion, International Anti-Counterfeiting Coalition, 2000
- ***"How to Effectively Use Forensic Accountants in Litigation"***
Queen's Bench, 1999
- ***"Introduction to Business Interruption Damages"***
Jeffreys Henry International, 1998
- ***"The Time Value of Money"***
Practising Law Institute, 1998
- ***"Calculating Lost Profits"***
Barristers Club of San Francisco, Litigation Committee, 1997
- ***"Understanding Financial Statements"***
Barristers Club of San Francisco, Litigation Committee, 1997

Testimony

Trial

- **Bayhealth, Inc. v. Tiffany Hall (2019)**
Superior Court of the State of California, Santa Clara County,
Case No. 17-CV-308342
- **In re Jaspal Singh Deol, Debtor. (2019)**
United States Bankruptcy Court For The Eastern District Of California (Sacramento Division),
Case No. 2018-23885-C-11

- **Kathryn Marshall v. Board of Trustees of the California State University (2019)**
Superior Court of the State of California, County of San Luis Obispo,
Case No: 16CV-0179
- **Surjeet Sohal, et al. v. Bhupindar Dhillon, et al. (2018)**
Superior Court of the State of California, Santa Clara County,
Case No. 115CV284698
- **Yarbrough Russo, et al. v. Andrews and Stroud (2016)**
Superior Court of the State of California, County of Solano,
Case No. FCS043552
- **Susan Koret v. Taube, et al. (2016)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC 14-542069
- **SAI Technology, Inc. v. QUALCOMM Incorporated, et al. (2016)**
Superior Court of the State of California, County of San Diego,
Case No. 37-2014-00025432-CU-BC-CTL
- **In the Matter of the John P. McCann and Elizabeth A. McCann Trust (2014)**
Superior Court of the State of California, for the County of Fresno, Probate Division,
Case No 1 1CEPR00871
- **Silicon Valley Solutions, Inc. v. PNY Technologies, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 514059
- **Sylvia Massy (Shivy) v. City of Weed (2014)**
Superior Court of the State of California, for the County of Siskiyou,
Case No. SC CV CV 13-00948
- **Benjamin Lopez and Susana Rinoza v. Lucky Chances, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 486493
- **Roederer et al., v. Treister, et al. (2014)**
U.S. District Court, District of Oregon, Medford Division,
Case No. 1:13-cv-01021-CL
- **Vatche Cabayan Medical Corporation v. American Lien Inc. (2013)**
Superior Court of the State of California,
County of Santa Clara - Unlimited Civil Case,
Case No. 109CV150092
- **Vatche Cabayan Medical Corporation v. American Lien Inc. (2012)**
Superior Court of the State of California,
County of Santa Clara - Unlimited Civil Case
Case No. 109CV150092

- **Lehi Roller Mills Co., Inc. v. Cal-Agrex, Inc., et al. (2011)**
U.S. District Court, District of Utah, Central Division,
Case No. 2:08 CV 291 DK
- **Michael Migis v. AutoZone, Inc. (2010)**
Circuit Court of the State of Oregon for the County of Multnomah,
Case No. 0711-13531
- **Hurley v. Richards, et al. (2009)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-07-461640
- **Cal-Agrex, Inc. v. Dee Van Tassell, Jerry Goodwin, et al. (2009)**
U.S. District Court, Northern District of California, San Francisco Division,
Civil No. C07-00964SC
- **Digital Video Systems, Inc. v. Mali Kuo, et al. (2007)**
Superior Court of the State of California, County of Santa Clara,
Case No. 1-02 CV 808925
- **Robert Scott v. Richter & Ratner Contracting Corporation, et al. (2006)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-04-434970
- **Shea v. ABD Insurance and Financial Services (2006)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 444432
- **1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation (2005)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-03-425848
- **Robert Johnson, M.D. v. State of California/California Department of Corrections, et al. (2005)**
Superior Court of the State of California, County of Los Angeles,
Case No. BC 288518
- **J. Michael Schiff v. City of Menlo Park (2003)**
- **U.S. Nursing Corporation, et al. v. Fanger, et al. (2003)**
- **Benjamin C. Ridge v. Glaser/Cherokee Division, et al. (1999)**
- **Kapantzios (1997)**

Deposition

- **United States of America Ex Rel. Thomas R. Jarboe, Plaintiff and Relator v. Cherry Creek Mortgage Co., Inc. (2020)**
United States District Court for the District of Colorado,
Case No. 19-cv-01529-CMA-KLM
- **Joe K. Ling and Henry Hung v. Kinson Wong (2020)**
Superior Court of the State of California, City and County of San Francisco,
Case No. CPF-19-516644
- **Joseph R. Miller v. Morrow-Meadows Corporation, et al. (2020)**
San Mateo County Superior Court,
Case No. 18CIV05242
- **Andy S. Yu, M.D., Incorporated v. Forest Ambulatory Surgical Associates, LLC, et al. (2020)**
JAMS – San Jose,
Reference No.: 1110021883
- **United California Glass & Door v. Union Rolling Door Company (2020)**
Superior Court of the State of California, City and County of San Francisco,
Case No. CGC-18-564272
- **In the Matter of the: Estate of Leland Spencer (2019)**
Superior Court of the State of California, County of Ventura,
Case No. 56-2017-00495573-PR-PL-OXN
- **Shrisada Read, Claimant v. Young's Market Company, LLC, Respondent (2019)**
JAMS – Santa Rosa,
Case No. 1100088685
- **Anders Ljungberg v. Carolyn Nelson and Frank Nelson (2019)**
Superior Court of the State of California, County of Santa Clara,
Case No: 18CV324272
- **Roadrunner Intermodal Services, LLC v. T.G.S. Transportation, Inc. (2019)**
United States District Court, Eastern District of California,
Case No. 1:17-CV-01056-DADBAM
- **Torres v. State of California (2019)**
Superior Court of the State of California, County of Humboldt,
Case No: DR-150519
- **Kathryn Marshall v. Board of Trustees of the California State University (2019)**
Superior Court of the State of California, County of San Luis Obispo,
Case No: 16CV-0179
- **Ali Shakoory v. Shaban Shakoory, et al. (2019)**
Superior Court of the State of California, County of San Francisco,
Case No: CGC-17-562300

- **Paul A. Ballestrasse v. US Attorney General (2019)**
United States District Court, Northern District of California,
Case No: 3:17-01875 SK
- **Michael Buhl v. Abbott Laboratories, Inc. (2019)**
United States District Court, Northern District of California,
Case No. 5:17-cv-04244-NC
- **Burness C. Broussard v. Kismatic, Inc., Patrick O'Reilly, et al. (2019)**
Superior Court of the State of California, County of San Francisco,
Case. No. CGC-17-561965
- **Peter Magnusson, Claimant v. Oracle America, Inc., Respondent (2018)**
JAMS – San Jose,
Case No. 1110021526
- **Lawrence O'Donnell, Franklin Powers v. Key Energy Services, LLC (2018)**
Superior Court of The State of California, County of Monterey,
Case No. M-129923
- **Christopher Barnett, M.D., Claimant v. The Southern California Permanente Medical Group, Respondent (2018)**
American Arbitration Association,
Case No. 011700039809
- **Surjeet Sohal, et al. v. Bhupindar Dhillon, et al. (2018)**
Superior Court of the State of California, Santa Clara County,
Case No. 115CV284698
- **Mercia Piasecki v. Sanofi Pasteur Inc., et al. (2018)**
United States District Court, Northern District of California,
Case No. C 17-04101 WHA
- **Qian & Nemecek LLP v. Yunji Willa Qian (2018)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-15-546564
- **Harold Brandel, et al., Petitioners v. Ronald Silberstein, Respondent (2018)**
American Arbitration Association, San Francisco,
Case No. 01-17-0004-3886
- **Packard, Packard & Johnson v. Hinshaw & Culbertson LLP (2018)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-16-554441
- **LJ Dolin v. Thyssenkrupp Elevator Corporation (2017)**
United States District Court, District of New Mexico,
Civil Action: 2:16-cv-00529-MCA-GBW
- **Kevin Olden, M.D. v. Yakima HMA Physician Management, LLC., et al. (2017)**
United States District Court, Eastern District of Washington,
Case No.: 1:16-cv-03047-SMJ

- **Kelly Brezoczky v. Domtar Corporation, et al. (2017)**
United States District Court, Northern District of California, San Jose Division,
Case No. 5:16-cv-4995EJD
- **Sutter Health and Sutter Health Plan, Claimant v. OptumInsight, Inc., Respondent (2017)**
American Arbitration Association, San Francisco,
Case No. 011500034226
- **The Regents of the University of California V. Medivation, Inc., and Medivation Prostate Therapeutics, Inc. (2016)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-14-538587
- **Hooked Media Group, Inc. v. Apple, Inc. and Chandrasekar Venkataraman (2016)**
Superior Court of the State of California, Santa Clara County,
Case No. 114CV265819
- **Aejaz and Ashvaq v. Sahara Wireless International Inc., et al. (2016)**
Superior Court of the State of California, County of Alameda,
Case No. RG14725812
- **SAI Technology, Inc. v. QUALCOMM Incorporated, et al. (2016)**
Superior Court of the State of California, County of San Diego,
Case No. 37-2014-00025432-CU-BC-CTL
- **Yarbrough Russo, et al. v. Andrews and Stroud (2016)**
Superior Court of the State of California, County of Solano,
Case No. FCS043552
- **Prabhakar Goel and Goel Family Ventures I LP, Claimants v. Econergy, Inc. and Jaspal Deol, Respondents (2015)**
JAMS – San Jose,
Reference No. 1110016365
- **Michael T. Moe, Claimant and Counter-Respondent, v. Stephen D. Bard, Respondent and Counterclaimant (2015)**
JAMS – San Jose,
Reference No. 1100079553
- **In re the Estate of Vidyagauri Kantilal Khatri (2015)**
Superior Court of the State of California, County of San Mateo,
Case No. PRO 123880
- **Alana Kaselitz and Melissa Kaselitz, Claimants v. hiSoft Technology International, Ltd., et al., Respondents (2015)**
American Arbitration Association, San Francisco,
Case No. 50 166 T 00319 13
- **Gavarnie Holding, LLC, Claimant v. Ohana Airline Holdings, LLC, Respondent (2014)**
Center for Public Resolution Resources Institute for Conflict Prevention and Resolution,
Case No. 2014-0001-CPR

- **In the Matter of the John P. McCann and Elizabeth A. McCann Trust (2014)**
Superior Court of the State of California, for the County of Fresno, Probate Division,
Case No 1 1CEPR00871
- **Sylvia Massy (Shivy) v. City of Weed (2014)**
Superior Court of the State of California, for the County of Siskiyou,
Case No. SC CV CV 13-00948
- **Virginia C. Moon, et al. v. David H. Rush, et al. (2014)**
United States District Court, Eastern District of California, Sacramento Division,
Case No. 2:11-cv-03102-GEB-CKD
- **Silicon Valley Solutions, Inc. v. PNY Technologies, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. 514059
- **High Tek USA, Inc. v. Heat and Control, Inc. (2013)**
United States District Court, Northern District of California,
Case No. CV-12-00805
- **Jaserp Satellite, Inc. v. DirecTV, Inc. (2013)**
American Arbitration Association, Los Angeles
- **Benjamin Lopez and Susana Rinoza v. Lucky Chances, Inc. (2012)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 486493
- **Vatche Cabayan Medical Corporation v. American Lien Inc. (2012)**
Superior Court of the State of California, County of Santa Clara - Unlimited Civil Case,
Case No. 109CV150092
- **Impinj, Inc. v. Synopsys, Inc. and Virage Logic Corporation (2012)**
JAMS - San Francisco,
Case No. 1100067657
- **John Challas v. Joan Rudolph, et al. (2011)**
JAMS - San Jose,
JAMS Ref No. 1110013035
- **Gregory Shenkman, et al. v. Ella G. Faktorovich, M.D., et al. (2011)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 495403
- **City National Bank, Claimant v. 14 Crow Canyon Corporation, et al, Respondents (2011)**
JAMS - San Francisco,
Case No. 1110012452
- **Carl Myart v. Autozone, Inc. (2010)**
Superior Court of the State of California, County of Orange,
Case No. 05CC03219

- **Lehi Roller Mills Co., Inc. v. Cal-Agrex, Inc., et al. (2010)**
U.S. District Court, District of Utah, Central Division,
Case No. 2:08 CV 291 DK
- **Edward Scarff, et al. v. Computing Resources, Inc., et al. (2009)**
U.S. District Court, Northern District of California, San Jose Division,
Case Nos. C 03-03394 JF (PVT), C 03-04829 JF (PVT), C 03-05871 JF (HRL)
- **Stephens v. Kellett, et al. (2009)**
Superior Court of the State of California, County of Marin,
Case No. CV 083299
- **Hurley v. Richards, et al. (2009)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-07-461640
- **Martel v. Tintle, Inc., et al. (2009)**
Superior Court of the State of California, County of Nevada,
Case No. 71497
- **Cal-Agrex, Inc. v. Dee Van Tassell, Jerry Goodwin, et al. (2008)**
U.S. District Court, Northern District of California, San Francisco Division,
Civil No. C07-00964SC
- **Reiling v. Yahoo!, Inc., et al. (2007)**
American Arbitration Association, San Francisco,
Case No. 74-160-01017-05 02 DECR
- **Tim Wood, et al. v. Mark Boucher, et al. (2007)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV456116
- **Food Pro International v. Farmers Insurance Exchange (2006)**
Superior Court of the State of California, County of Santa Clara,
Case No. 105CV050506
- **Robert Scott v. Richter & Ratner Contracting Corporation, et al. (2006)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-04-434970
- **Ukiah Automotive Investments v. Mitsubishi Motors North America, Inc., et. al. (2006)**
U.S. District Court, Northern District of California,
Case No. C-04-03932 MMC
- **Shea v. ABD Insurance and Financial Services (2006)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 444432
- **1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation (2005)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-03-425848

- **Brian Sefton and John Sefton dba Inmartech and Inmartech v. Hartford Fire Insurance Company, et al. (2005)**
Superior Court of the State of California, County of Santa Clara,
Case No. 1-00-CV-793973
- **Robert Johnson, M.D. v. State of California/California Department of Corrections, et al. (2005)**
Superior Court of the State of California, County of Los Angeles,
Case No. BC 288518
- **Oscar Braun, Andrea Braun and The Oscar A. Braun Trust dated 1996 v. County of San Mateo (2004)**
- **SimpleTech, Inc. v. Atmel Corporation (2004)**
- **DealerServer.com v. Yahoo!, Inc., et al. (2003)**
- **Brian Sefton and John Sefton dba Inmartech and Inmartech v. Hartford Fire Insurance Company, et al. (2003)**
- **Port Stockton Food Distributors, Inc. v. Fran Remus, dba Get It From The Girls, et al. (2003)**
- **U.S. Nursing Corporation, et al. v. Fanger, et al. (2003)**
- **Silicon Valley Equity Fund, LP, et al. v. CMOS MicroDevice, Inc., et al. (2001)**
- **Truck-A-Way v. Basic Vegetable Products, L.P. (2000)**
- **ProMerge Sales, Inc. v. Atmel Corporation, et al. (2000)**
- **Hodge Food Services, Inc., et al. v. Robert Half International, Inc., et al. (2000)**
- **Accton Technology Corporation v. MicroLinear Corporation (2000)**
- **Soliz v. Data Physics Corporation (1999)**
- **Durbin, dba Spectrum Orthopedics v. Sulzermedica U.S.A., Inc., et al. (1997)**

Arbitration

- **Andy S. Yu, M.D., Incorporated v. Forest Ambulatory Surgical Associates, LLC, et al. (2020)**
JAMS – San Jose,
Reference No.: 1110021883
- **Shrisada Read, Claimant v. Young's Market Company, LLC, Respondent (2019)**
JAMS – Santa Rosa,
Case No. 1100088685
- **Peter Magnusson, Claimant v. Oracle America, Inc., Respondent (2018)**
JAMS – San Jose,
Case No. 1110021526

- **Christopher Barnett, M.D., Claimant, v. The Southern California Permanente Medical Group, Respondent (2018)**
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Case No. 011700039809
- **Harold Brandel, et al., Petitioners v. Ronald Silberstein, Respondent (2018)**
American Arbitration Association, San Francisco,
Case No. 01-17-0004-3886
- **Arnold Leong, Claimant v. Warren Havens, et al., Respondent (2017)**
American Arbitration Association, San Francisco,
Reference No. 74 180 Y 01055 05 JMLE
- **Prabhakar Goel and Goel Family Ventures I LP, Claimants v. Econergy, Inc. and Jaspal Deol, Respondents (2016)**
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Reference No. 1110016365
- **Michael T. Moe, Claimant and Counter-Respondent, v. Stephen D. Bard, Respondent and Counterclaimant (2015)**
JAMS – San Jose,
Reference No. 1100079553
- **Alana Kaselitz and Melissa Kaselitz, Claimants v. hiSoft Technology International, Ltd., et al., Respondents (2015)**
American Arbitration Association, San Francisco,
Case No. 50 166 T 00319 13
- **Gregory Shenkman, et al. v. Ella G. Faktorovich, M.D., et al. (2013)**
ADR Services, Inc., San Francisco,
- **George v. Swayne (2013)**
FINRA
Case No. 000656
- **Jaserp Satellite, Inc. v. DirecTV, Inc. (2013)**
American Arbitration Association, Los Angeles
- **Claimants v. The Cheesecake Factory Restaurants, Inc. (2012)**
- **Impinj, Inc. v. Synopsys, Inc. and Virage Logic Corporation (2012)**
JAMS - San Francisco,
Case No. 1100067657
- **John Challas v. Joan Rudolph, et al. (2011)**
JAMS - San Jose,
JAMS Ref No. 1110013035
- **City National Bank, Claimant v. 14 Crow Canyon Corporation, et al, Respondents (2011)**
JAMS - San Francisco,
JAMS Case No. 1110012452



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- **Reiling v. Yahoo!, Inc., et al. (2008)**
American Arbitration Association, San Francisco,
Case No. 74-160-01017-05 02 DECR