

Employment & Education

2013 – Present	Evidentia Consulting, LLP Forensic Accounting and Consulting 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, 2012-2021
- 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

Felipe Torres v. The Scaffold Works (2021)
 Superior Court of the State of California, County of Santa Clara,
 Case No. 17CV316321

 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



Roberta Bruni, M.D. v. University of Washington School of Medicine (2020)

Superior Court of the State of Washington, County of King, Case No. 19-2-17252-5 SEA

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)



Kapantzos (1997)

Deposition

Jean Sprengel, MD v. Advanced Ambulatory Surgery Center, LP, et al. (2021)
 Superior Court of the State of California, County of San Bernardino, Justice Center,
 Case No. CIVDS 1516318

Eyelight, Inc., v. ELT Sight, Inc. (2021)
 United States District Court, Central District of California, Western Division,
 Case No. 2:19-cv-05545-JAK-RAO

David van Staveren v. Comcast (2021)

ADR Services, Inc., Case No. 19-7356-BLS

Felipe Torres v. The Scaffold Works (2021)

Superior Court of the State of California, County of Santa Clara, Case No. 17CV316321

Cherry Creek Mortgage Co., Inc. v. Thomas R. Jarboe, et al. (2021)

United States District Court, for the District of Colorado, Civil Action No. 1:18-cv-00462

Donald F. Gaube v. Jeffrey W. Johnson, Gilroy-San Ysidro Associates, LLC, et al. (2020)

Superior Court of California, County of Marin,

Case No. CIV 1801965

Mary Ann Bathe, et al. v. United States of America, et al. (2020)

United States District Court, Central District of California – Northern Division, Case No. 5:20-cv-01574-LHK

Roberta Bruni, M.D. v. University of Washington School of Medicine (2020)

Superior Court of the State of Washington, County of King, Case No. 19-2-17252-5 SEA

 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 Shakoori v. Shaban Shakoori, 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

David van Staveren v. Comcast (2021)

ADR Services, Inc., Case No. 19-7356-BLS

 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)

American Arbitration Association, 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)

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

 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

Reiling v. Yahoo!, Inc., et al. (2008)

American Arbitration Association, San Francisco, Case No. 74-160-01017-05 02 DECR