



HEMMING MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

David M. Breshears, CPA/CFF

Employment & Education

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|----------------|---|
| 2012 – Present | Hemming Morse, LLP
<i>Certified Public Accountants,
Forensic and Financial Consultants</i>
Partner |
| 1999 – 2011 | Hemming Morse, Inc.
Director, 2011
Manager, 2006-2010
Associate
Staff Accountant |
| 1998 | California State University, Chico
B.S. Accounting |

Professional & Service Affiliations

- Certified Public Accountant, State of California, since 2006
- Certified in Financial Forensics, since 2008
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Association of Certified Fraud Examiners (Associate Member)

Presentations & Seminars

- “E-Discovery & Electronically Stored Information 101”
Beeson Tayer & Bodine, May 2013
- “How to Collect, Produce, and Use E-Documents: A Practical Primer”
BASF - Labor & Employment Conference, Yosemite, February 2013
- “Forensic Accounting for Today’s Busiest Practice Areas”
Continuing Education of the Bar-California, March 2012
- “Utilizing Experts in Wage and Hour Litigation”
Buchalter Nemer, July 2011
- “Class Action Employment Litigation”
California Society of Certified Public Accountants-
State Steering Committee, August 2010
- Adjunct Professor, Golden Gate University,
Wage & Hour Damages, Spring 2009, Fall 2009,
Spring 2010



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Testimony

Trial

- **Salinas, et al. v. Imperial Irrigation District (2014)**
Superior Court of the State of California,
City and County of Riverside, Case No. 10017367
- **Amerman v. Gurvinder Musafar (2013)**
Superior Court of the State of California,
County of Santa Clara, Case No. 112CV226364
- **Michael J. Pexa v. Farmers Group, Inc. (2012)**
Superior Court of the State of California,
County of Sacramento, Case No. 34-2009-00034950
- **Marina Puchalski and Rajeev Chhibber v. Taco Bell Corp. (2012)**
Superior Court of the State of California,
County of San Diego, Case No. GIC 870429
- **Maria Martinez and Juana Guzman v. Jatco, Inc. (2011)**
Superior Court of the State of California,
County of Alameda, Case No. RG08397316

Deposition

- **Fraser, et al. v. Patrick O'Connor & Associates, L.P. (2014)**
United States District Court, Southern District of Texas,
Case No. 4:11-cv-03890
- **Salinas, et al. v. Imperial Irrigation District (2014)**
Superior Court of California, City and County of
Riverside, Case No. 10017367
- **Smith, et al. v. Family Video Movie Club, Inc. (2013)**
United States District Court, Northern District of
Louisiana, Case No. 1:11-cv-01773
- **Lang v. DirectTV, Inc. (2013)**
United States District Court, Eastern District of
Louisiana, Case No. 2:10-cv-01085-NJB-SS
- **Sabas Arredondo, et al. v. Delano Farms Company, et al. (2013)**
Eastern District of California, Fresno Division,
Case No. 1:09-cv-01247-LJO-DLB
- **Gabriel Fayerweather v. Comcast Corporation (2012)**
Superior Court of the State of California,
County of San Diego, Case No. C-08-01470
- **Green v. Konica Minolta Business Solutions U.S.A., Inc. (2012)**
United States District Court, Northern District of Illinois,
Eastern Division, Case No. 11-CV-03745 (N.D. Ill.)
- **Marina Puchalski and Rajeev Chhibber v. Taco Bell Corp. (May 2012)**
Superior Court of the State of California,
County of San Diego, Case No. GIC 870429
- **Marina Puchalski and Rajeev Chhibber v. Taco Bell Corp. (April 2012)**
Superior Court of the State of California,
County of San Diego, Case No. GIC 870429
- **Martin Marine v. Interstate Distributor Co. (2012)**
Superior Court of the State of California,
County of Alameda, Case No. RG073582777
- **Maria Martinez and Juana Guzman v. Jatco, Inc. (2011)**
Superior Court of the State of California,
County of Alameda, Case No. RG08397316



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Selected Case Experience

- Engaged as damage expert by plaintiff, to analyze and quantify; meal and rest period claims, improper distribution of gratuities, and off-the-clock hours, for an upscale restaurant chain.
- Engaged as damage expert by defendant, a farm labor contractor, to evaluate claims related to off-the-clock hours worked and expense reimbursement for small tools for over 20,000 employees.
- Engaged as neutral accounting expert by plaintiff and defendant to calculate potential unpaid hours worked and additional overtime premiums for commission bonuses, for a manufacturing/engineering firm.
- Expert for the plaintiff. Retained to determine the frequency and magnitude of time shaving claims of a mid-size manufacturing firm.
- Provided consulting services to defense counsel in a class-action wage and hour matter, which alleged that hundreds of County employees were paid improper overtime wages under the FLSA. Prepared analyses using hours worked records, compensation data, employee records, and other data to determine the proper calculation of employees' regular rate of pay and related overtime compensation.
- Assisted counsel in preparing a case involving unpaid overtime, meal and rest break violations, and off-the-clock time for an employee of a hotel chain. Reviewed employment history files, time records, and other documents to determine the number of potential violations and to quantify damages.
- Assisted expert for plaintiffs' counsel in a class-action wage and hour matter, which alleged that over 250 small business banking officers were improperly classified as exempt. Reviewed statistical sample of hours worked, salary and commission related earnings, paid time off records, and other data to determine the damages related to unpaid overtime and missed meal breaks.
- Assisted expert for plaintiffs' counsel in a class-action matter against a fortune 500 company, which alleged that a class of several hundred individuals was misclassified as independent contractors in the state of Washington. Prepared analysis of average earnings across all class members and performed comparison to national averages for similarly situated employees and independent businesses. Performed business valuation services to determine economic value of independent contractor assets and to incorporate any discounts that may apply related to the controls and requirements of the customer/employer operating agreement.
- Assisted expert for plaintiffs' counsel in a class-action matter against a Fortune 500 company, which alleged that over 75,000 California employees were required to pool their tips with supervisory employees in direct violation of the California Labor Code.
- Provided consulting services to plaintiffs' counsel in a class-action wage and hour matter, which alleged that hundreds of employees were not paid the proper "living wage" in accordance with the company's contractual obligation. Created a database of hours worked and earnings information from paper and electronic records, and then providing damages estimates based on a variety of assumptions and legal theories.
- Advised counsel on class certification issues by applying economic and statistical approaches to analyze evidence relating to class member variation, if any, and to determine both liability and damages.
- Consulted for Health Provider in a dispute involving a guaranteed maximum price contract for the construction of various structures. Assisted the expert in analyzing construction costs incurred and calculating the amount due to the general contractor.



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Selected Experience continued

- Performed statistical and contractual analysis for labor settlement or arbitration purposes, including analysis of pay and benefits, job content, productivity, labor costs, and profitability.
- Consulted clients in their efforts to identify overpayments of construction projects; discover errors and identify unreasonable project charges; identify weaknesses in contractual agreements; reduce risks of fraud, waste, and abuse; and recover payments made in error.
- Prepared financial analyses in connection with assignments involving fraud, contract disputes and lost profits.
- Performed extensive research for a variety of cases, including cases involving fraud, contract disputes, and lost profits.
- Created various databases and/or tested the accuracy of databases created by others in order to assimilate large amounts of information to be presented in a meaningful manner.
- Managed audit engagements from planning to reporting, including delegation and review of staff assignments and control of time and expenses.
- Prepared and examined financial reports including research and analysis of technical accounting issues.
- Analyzed client accounting systems and related controls and developed specific recommendations for improvements.

Walnut Creek Office

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