



**HEMMING
MORSE, LLP**

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

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David M. Breshears, CPA/CFF

Employment & Education

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)



David M. Breshears, CPA/CFF

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*

Testimony

Trial

- **Jose Hernandez v. The Bundox Restaurant Corp. (2019)**
Superior Court of the State of California County of San Francisco, Case No. CGC-18-570243
- **William Lloyd Helmick, et al. v. Air Methods Corporation (2019)**
Superior Court of the State of California County of Alameda, Case No. RG13665373
- **Julie Gunther v. Alaska Airlines, Inc. et al (2019)**
Superior Court of the State of California County of San Diego North County Branch
Case No. 37-2017-00037849-CU-OE-NC
- **Stacy Ernst, et al v. City of Chicago (2017)**
U.S. District Court, Northern District of Illinois, Eastern Division, Case No. 1:08-cv-04370
- **Sanchez, et al. v. McDonald's Restaurants of California, Inc. (2017)**
Superior Court of the State of California County of Los Angeles, Case No. BC499888
- **Honora Keller et al v. The Board of Trustees of California State University (2015)**
Superior Court of the State of California County of San Francisco, Case No. CGC-09-490977
- **Amanda Quiles, et al v. Koji's Japan Incorporated, et al. (2014)**
Superior Court of the State of California County of Orange, Case No. 30-2010-00425532-CU-OE-CXC
- **Ming-Hsiang Kao v. Joy Holiday, Joy Express, Inc., et al. (2014)**
Superior Court of the State of California County of San Mateo, Case No. CIV509729
- **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



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Testimony *continued*

Deposition

- **Maria Martinez and Juana Guzman v. Jatco, Inc. (2011)**
Superior Court of the State of California County of Alameda, Case No. RG08397316
- **Hernandez-Angel v. The Bundox Restaurant Corporation (2019)**
Superior Court Of The State Of California County Of San Francisco, Case No. CGC-18-570243
- **Nicole Lopes, et al. v. Kohl's Department Stores, Inc. (2019)**
Superior Court of the State of California County of Alameda, Case No. RG08380189
- **Paulette Diaz, et al. v. MDC Restaurants, LLC, et al (2019)**
Eighth Judicial District Court In and For Clark County, State of Nevada, Case No. A-14-701633
- **Julie Gunther v. Alaska Airlines, Inc. et al (2019)**
Superior Court of the State of California County of San Diego North County Branch
Case No. 37-2017-00037849-CU-OE-NC
- **Matthew Carr, et al. v. Flower Foods, Inc. and Flowers Baking Co. of Oxford, LLC (2019)**
U.S. District Court, Eastern District of Pennsylvania
Case No. 15-6391
- **Luke Boulange, et al. v. Flower Foods, Inc. and Flowers Baking Co. of Oxford, LLC (2019)**
U.S. District Court, District of New Jersey
Case No. 16-2581
- **Abdul Nevarez et al v. Forty Niners Football Company, LLC. (2018)**
U.S. District Court, Northern District of California, San Jose Division, Case No. 5:16-cv-07013-LHK
- **William Lloyd Helmick, et al. v. Air Methods Corporation (2018)**
Superior Court of the State of California County of Alameda, Case No. RG13665373
- **Melissa J. Clothier, et al v. Spar Marketing Services, Inc. (2018)**
Superior Court of the State of California County of Alameda, Case No. RG12639317
- **Michael Carrow, et al v. FedEx Ground Package Systems, Inc., (2018)**
U.S. District Court, District of New Jersey,
Case No. 1:16-cv-3026-RBK-JS
- **Paula L. Blair, et al v. Rent-A-Center, Inc., (2018)**
U.S. District Court, Northern District of California, San Francisco Division, Case No. 3:17-cv-02335-WHA
- **Nick Neff, et al. v. Flower Foods, Inc., Lepage Bakeries Inc., and CK Sales Co., LLC (2018)**
U.S. District Court, District of Vermont
Case No. 5:15-cv-00254
- **Timothy Noll, et al. v. Flower Foods, Inc., Lepage Bakeries Inc., and CK Sales Co., LLC (2018)**
U.S. District Court, District of Maine
Case No. 1:15-cv-00493-JAW
- **Som Swamy, et al. v. Title Source, Inc (2018)**
U.S. District Court, Northern District of California
Case No. 17-CV-01175-JCS
- **Bernstein, et al. v. Virgin America, Inc. (2017)**
U.S. District Court, Northern District of California
Case No. 15-CV-02277-JST
- **Marley Castro et al. v. ABM Industries, Inc. et al (2017)**
Superior Court of the State of California County of Alameda, Case No. RG14745764



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Testimony *continued*

Deposition *continued*

- **Starvona Harris and Jonathan Strickland v. Best Buy Stores, L.P. (2017)**
U.S. District Court, Northern District Of California
Oakland Division, Case No. 4:17-CV-00446 HSG
- **David Collinge, et al. v Intelliquick Delivery, Inc., et al. (July 2017)**
U.S. District Court, District of Arizona
Case No. CV12-00824-PHX-JWS
- **Stacy Ernst, et al v. City of Chicago (2017)**
U.S. District Court, Northern District of Illinois, Eastern
Division, Case No. 1:08-cv-04370
- **Sanchez, et al. v. McDonald's Restaurants of California, Inc. (2017)**
Superior Court of the State of California County of Los
Angeles, Case No. BC499888
- **David Collinge, et al. v Intelliquick Delivery, Inc., et al. (February 2017)**
U.S. District Court, District of Arizona
Case No. CV12-00824-PHX-JWS
- **Salazar, et al. v. McDonald's Corp., et al. (2016)**
U.S. District Court, Northern District of California
Case No. 3:14-cv-02096-RS
- **Jamie Steeb v. Overlake Hospital Medical Center (2016)**
Superior Court of the State of Washington for King
County, Case No. 15-2-16399-0 SEA
- **Bernstein, et al. v. Virgin America, Inc. (2016)**
U.S. District Court, Northern District of California
Case No. 15-CV-02277-JST
- **John Hance, et al. v. Super Store Industries (2016)**
Superior Court of the State of California County of
Stanislaus, Case No. 673904
- **Daniel Villalpando v. Exel Direct Inc. (2016)**
U.S. District Court, Northern District of California Case
No. 3:12-cv-04137-JCS
- **Chris Elliott, et al. v. Schlumberger Technology Corporation (2016)**
U.S. District Court, District Court of North Dakota,
Fargo Division, Civil Action No. 3:13-cv-00079
- **Sanchez, et al. v. McDonald's Restaurants of California, Inc. (2015)**
Superior Court of the State of California County of Los
Angeles, Case No. BC499888
- **Betelhem Shiferaw v. Sunrise Senior Living Management, Inc. (2015)**
U.S. District Court, Central District of California
Case No. 2:13-cv-02171-JAK-PLA
- **Honora Keller et al v. The Board of Trustees of California State University (2015)**
Superior Court of the State of California County of San
Francisco, Case No. CGC-09-490977
- **Ming-Hsiang Kao v. Joy Holiday, Joy Express, Inc., et al. (2014)**
Superior Court of the State of California County of San
Mateo, Case No. CIV509729
- **Fraser, et al. v. Patrick O'Connor & Associates, L.P. (2014)**
U.S. District Court, Southern District of Texas
Case No. 4:11-cv-03890
- **Salinas, et al. v. Imperial Irrigation District (2014)**
Superior Court of the State of California City and
County of Riverside, Case No. 10017367
- **Smith, et al. v. Family Video Movie Club, Inc. (2013)**
U.S. District Court, Northern District of Louisiana
Case No. 1:11-cv-01773
- **Lang v. DirecTV, Inc. (2013)**
U.S. District Court, Eastern District of Louisiana
Case No. 2:10-cv-01085-NJB-SS



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Testimony *continued*

Deposition *continued*

- **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)**
U.S. 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

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.



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Selected Experience continued

- 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.
- 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.