



FRESNO OFFICE
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BRIAN S. REPUCCI, CPA/CFF

HEMMING.COM

Employment & Education

- 2007 – Present Hemming Morse
Forensic and Financial Consultants
Principal
Manager, 2012-2016
Senior Associate, 2008-2010
Associate, 2007-2008

- 2006 – 2007 ORBIS Container Services
Assistant Controller

- 2001 – 2006 Harrell Remodeling, Inc.
Assistant Controller, 2004-2006
Accounting Manager, 2001-2004

- 1998 – 2001 Brown Adams LLP
Senior Staff Accountant, 2000-2001
Staff Accountant, 1998-2000

- 1997 – 1998 Brinks Incorporated
Office Manager

- 1996 Cigna Health Care
Data Entry Clerk

- 1991 – 1996 Wells Fargo Bank
Customer Service Representative

- 1996 California State University, Fresno
B.S. Business Administration


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Professional & Service Affiliations

- Certified Public Accountant, State of California
- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Certified in Financial Forensics
- Golden Gate University
 - Adjunct Professor, Construction Claims
 - 2016 - 2021

Testimony
Trial

- **Munger Hortifrut v. Dan Drake Enterprises (2024)**
Superior Court of California, County of Kern
Case No. BCV-20-100048 DRZ
- **City of Visalia v. Blain Farming Company, Inc. et al (2024)**
Superior Court of California, County of Tulare,
Case No. 277320
- **Chunfeng Shen v. Leng Han (2023)**, Superior Court of California, County of San Mateo, Case No. 19-CIV-00022
- **Maria Costa and Mario Soares v. FCA US LLC f/k/a Chrysler Group LLC (2023)**, United States District Court for the District of Massachusetts,
Case No. 1:20-cv-11810-ADB
- **Wise Villa Winery, LLC v. California Wine Transport Inc. (2023)**, Superior Court of California, County of Sacramento, Case No. 34-2021-00293469
- **John Baldrice v. Burley Linhart (2019)**
Superior Court of California, County of Madera

Arbitration

- **Dr. Thomas Minor and Dr. Nadeen Rahman v. Dr. H. Greg Rainwater (2024)**, Private Arbitration,
Case No. 01-21-0018-1225
- **Omni Women's Health Medical Group, Inc. v Wade Dickinson, M.D.; and Camilla Marquez, M.D. (2021)**
Arbitration
- **Richard Furman Borst, M.D., Inc. v. Access Imaging Associate, Inc., Arthur B. Fontaine, M.D., Inc. (2022)**
Arbitration
- **VSS International, Inc. v. State of California, Department of Transportation (2018)**
State of California Office of Administrative Hearings
Public Works Contract Arbitration
Case No. A-0013-02016


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Testimony continued

Deposition

- **Munger Hortifrut v. Dan Drake Enterprises (2024)**
Superior Court of California, County of Kern
Case No. BCV-20-100048 DRZ
- **City of Visalia v. Blain Farming Company, Inc. et al (2024)** Superior Court of California, County of Tulare,
Case No. 277320
- **South Yuba Water District v. State of California, Department of Fish and Wildlife (2023),**
Superior Court of California, County of Sacramento
Case No. 34-2018-002358372
- **Maria Costa and Mario Soares v. FCA US LLC f/k/a Chrysler Group LLC (2023),** United States District Court for the District of Massachusetts,
Case No. 1:20-cv-11810-ADB
- **Chunfeng Shen v. Leng Han (2023)**
Superior Court of California, County of San Mateo
Case No. 19-CIV-00022
- **Wise Villa Winery, LLC, v. California Wine Transport Inc. (2023)**
Superior Court of California, County of Sacramento
Case No. 34-2021-00293469
- **Leiasa Beckham v. Kaslofsky & Associates, LLC; 1850 Bryant Land LLC (2023)**
Superior Court of California, County of San Francisco
Case No. CGC-19-573757
- **Craig Kaprielian; Fruit World Nursery, Inc. v. Bruce M. Brown, et al. (2018)**
Superior Court of California, County of Fresno
Case No. 16CECG01664
- **VSS International, Inc. v. State of California, Department of Transportation (2018)**
State of California Office of Administrative Hearings
Public Works Contract Arbitration
Case No. A-0013-02016

Selected Experience

- Accounting consultant in a wage and hour matter, which alleged that hundreds of farm labor employees were paid improper wages. Prepared analysis using hours worked records, compensation data and employee records to determine the proper calculation of employees' regular rate of pay.
- Accounting consultant in several business interruption cases. Duties have included calculation of damages, calculation of business interruption loss and interpretation of accounting records.


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Selected Experience continued

- Accounting Consultant regarding damages in a breach of lease action. Analysis included a quantification of unpaid rents, and quantification of the impacts of mitigation efforts.
- Accounting Consultant for a major insurance company sued by a former independent contractor claiming he should have been an employee. Helped prepare extensive analyses of time records, expense documents and other financial records. Assisted in the preparation of detailed analysis of the various factors considered by the courts in making decisions regarding employment status.
- Assisted attorneys in preparation for depositions in various stages of litigation and in anticipation of litigation. Prepared exhibits and related write-up work for trial. Typical services included performing damages and lost-profit analysis, which includes reviewing industry trends and historical financial data and creating various financial models to be used as trial exhibits.
- Consultant for Plaintiff, owners of a single-family residence to determine construction costs incurred related to the renovation of their residence.
- Consultant for owner of a newly built condominium casino project. Assisted the expert in the evaluation of contract costs and unpaid contract balances.
- Consultant for multiple Plaintiff's in wrongful termination matters. Calculated past and future lost wages and fringe benefits.
- Consultant for contractor, analyze construction claims to the project owner relating to changes in condition and project delays. Reviewed claim documentation for sufficient support of costs incurred.
- Consultant for Defendant, in a partnership dispute. Analyzed partnership's accounting records including tax returns and credit card statements to determine the appropriateness of expenses related to a 200 acre farming operation.
- Various accounting experience including income tax preparation, planning and performing audits and preparation of financial statements. Responsible for preparing company budgets and cash flow projections. Financial presentations of monthly and yearly results to management team.
- Accounting consultant for a network of health care providers to perform labor rate examinations of the general contractor and subcontractors for contract negotiations. Evaluated contractors' proposed billing and overhead rates.