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BRIAN S. REPUCCI, CPA/CFF

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

- **Gary Reinero v. Clifford Caton (2025),** Superior Court of California, Merced County, Case No. 24 CV-06562
- **Robyn Todd v. Toni Davis (2025),** Superior Court of California, County of Orange,
  Case No. 30-2024-01372506-CU-PN-CJC
- **DTL Transport, Inc. v. Jasdeep Singh Sidhu (2025),** Superior Court of California, County of Fresno, Central Division, Case No. 22CECG00117
- **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 Baldrica v. Burley Linhart (2019)**
  Superior Court of California, County of Madera
  Case No. MCV076659

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Testimony continued

Arbitration

- **Buffalo Construction Inc. v. Blackston Development Inc. (2025)**, American Arbitration Association, Case no. 01-23-0005-6251
- **Dr. Thomas Minor and Dr. Nadeen Rahman v. Dr. H. Greg Rainwater (2024),** Private Arbitration, Case No. 01-21-0018-1225
- **Richard Furman Borst, M.D., Inc. v. Access Imaging Associate, Inc., Arthur B. Fontaine, M.D., Inc. (2022)** Arbitration
- **Omni Women's Health Medical Group, Inc. v Wade Dickinson, M.D.; and Camilla Marquez, M.D. (2021)** 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

Deposition

- **De Mattei Construction Inc. v. Stephen A. Finn (2026),** Superior Court of California, County of Santa Clara, Case No. 22CV405021
- **Home Away, Inc. v. The Pines Village and Retail, LLC (2025),** Superior Court of California, County of Madera, Case No. MCV091057
- **Gary Reinero v. Clifford Caton (2025),** Superior Court of California, Merced County, Case No. 24 CV-06562
- **Robyn Todd v. Toni Davis (2025),** Superior Court of California, County of Orange, Case No. 30-2024-01372506-CU-PN-CJC
- **Peninsula Health Care District v. Robert Boeger Plastering, Inc. (2025),** Superior Court of California, County of San Mateo, Case No. 23-CIV-00568
- **Cecilia Chu, M.D. v. UNUM Life Insurance (2025),** United States District Court, Central District of CA, Southern Division, Case No. 8:24-cv-00445

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Testimony continued

Deposition

- **DTL Transport, Inc. v. Jasdeep Singh Sidhu (2025),** Superior Court of California, County of Fresno, Central Division, Case No. 22CECG00117
- **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

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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.

- 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.

- 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.

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Selected Experience continued

- 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.