



## Filing Receipt

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SOAH DOCKET NO. 473-22-04394  
PUC DOCKET NO. 53719

APPLICATION OF ENTERGY	§	BEFORE THE STATE OFFICE
TEXAS, INC. FOR AUTHORITY TO	§	OF
CHANGE RATES	§	ADMINISTRATIVE HEARINGS

REBUTTAL TESTIMONY

OF

STEFAN BOEDEKER

ON BEHALF OF

ENTERGY TEXAS, INC.

NOVEMBER 2022

ENTERGY TEXAS, INC.  
REBUTTAL TESTIMONY OF STEFAN BOEDEKER  
SOAH DOCKET NO. 473-22-04394  
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**EXHIBIT**

Exhibit SB-R-1	Résumé of Stefan Boedeker
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**I. INTRODUCTION**

Q1. PLEASE STATE YOUR NAME AND BUSINESS ADDRESS.

A My name is Stefan Boedeker. My current business address is 9205 West Russell Road, Suite 240, Las Vegas, Nevada 89148.

Q2. WHAT IS YOUR OCCUPATION?

A. I am an Economist and Statistician who is a shareholder and Managing Director at the Berkeley Research Group (“BRG”), where I am responsible for econometric and statistical modeling in a variety of industries including the energy and utility sector. In such capacity, I collect and analyze data utilizing advanced econometric and statistical modeling tools to assess several issues, including but not limited to, how historical data can be most reliably utilized for predictive purposes.

Q3. PLEASE DESCRIBE YOUR EDUCATIONAL AND EMPLOYMENT BACKGROUND.

A. I received my Bachelor of Sciences degree in Statistics and my Bachelor of Arts degree in Business Administration from the University of Dortmund/Germany in 1986. In 1988, I received my Master of Science degree in Statistics from the University of Dortmund/Germany, and my Master of Arts degree in Economics from the University of California, San Diego in 1992. Except for my dissertation, I have finished the Ph.D. requirements in Economics at the University of California, San Diego.

1 Prior to joining BRG, I was a Partner at Resolution Economics, and a  
2 Managing Director at Alvarez & Marsal. I have also worked for LECG and  
3 Navigant Consulting in the same capacity. Previously, I held partner-level  
4 positions at Deloitte & Touche LLP, PricewaterhouseCoopers LLP, and Arthur  
5 Andersen LLP, at each of which I was responsible for the Economic and Statistical  
6 consulting group on the West Coast. Before moving to the United States to attend  
7 graduate school, I worked as a statistician for the German Government from 1986  
8 to 1989. In the last 30 years, I have performed statistical consulting work in the  
9 energy and utility sector for clients such as Pacific Gas & Electric, Southern  
10 California Edison, Los Angeles Department of Water and Power, SoCal Gas  
11 Company, and Sempra Energy.

12 Additional details regarding my education and professional background are  
13 provided in my résumé attached as Exhibit SB-R-1.  
14

15 Q4. PLEASE DESCRIBE YOUR INVOLVEMENT WITH ANY PROFESSIONAL  
16 SOCIETIES OR COMMITTEES.

17 A. I am a member of the American Economic Association, the American Statistical  
18 Association, the Econometric Society, the Mathematical Association of America,  
19 the American Association of Public Opinion Research, the International Statistical  
20 Institute, and Insights Association.

1 Q5. ON WHOSE BEHALF ARE YOU FILING THIS REBUTTAL TESTIMONY?

2 A. I am testifying on behalf of Entergy Texas, Inc. (“ETI” or “the Company”).

3

4 Q6. PLEASE STATE THE PURPOSE OF YOUR REBUTTAL TESTIMONY.

5 A. The purpose of my Rebuttal Testimony is to respond to the recommendations on  
6 the weather normalization period made by the witness for Cities, Karl J. Nalepa.<sup>1</sup>  
7 My Rebuttal Testimony is based on the proper application of statistical  
8 methodology.

9

10 Q7. ARE THERE OTHER WITNESSES THAT PROVIDE REBUTTAL  
11 TESTIMONY RELATING TO THE WEATHER NORMALIZATION PERIOD  
12 ON BEHALF OF ETI?

13 A. Yes. Kristin Sasser’s Rebuttal Testimony provides an overview of ETI’s position  
14 in support of the 20-year weather normalization period. Allen J. Becker testifies  
15 that, *from a climate perspective*, a 20-year weather normalization period is more  
16 reasonable than the 10-year period. I testify that, *from a statistical perspective*, a  
17 20-year normalization period is more reliable and a better predictor than a 10-year  
18 period. My Rebuttal Testimony should be read in conjunction with Ms. Sasser’s

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<sup>1</sup> Cities include the Cities of Anahuac, Beaumont, Bridge City, Cleveland, Dayton, Groves, Houston, Huntsville, Liberty, Montgomery, Navasota, Nederland, Oak Ridge North, Orange, Pine Forest, Pinehurst, Port Arthur, Port Neches, Roman Forest, Rose City, Shenandoah, Silsbee, Sour Lake, Splendor, Vidor, West Orange, and Willis.

1 and Mr. Becker's Rebuttal Testimonies, which together constitute ETI's overall  
2 rebuttal to Cities' recommendation of a 10-year weather normalization period.  
3

4 **II. REBUTTAL TO CITIES WITNESS KARL J. NALEPA**

5 Q8. PLEASE SUMMARIZE THE POSITION TAKEN BY MR. NALEPA IN HIS  
6 DIRECT TESTIMONY.

7 A. Mr. Nalepa recommends a 10-year weather normalization period, based on the  
8 recent decisions of the Commission and his assertion that a 10-year provides a more  
9 accurate reflection of the weather conditions during the test year and better reflects  
10 a recent a recent warming trend.  
11

12 Q9. DO YOU AGREE WITH MR. NALEPA'S RECOMMENDATION?

13 A. No, I do not. The process of utilizing historical data to predict future energy  
14 demand is statistical in nature. Mr. Nalepa does not argue in terms of how to find  
15 the most appropriate statistical approach to produce reliable results and how many  
16 data points are needed to implement such an approach. Instead, he simply relies on  
17 previous decisions by the Commission as the foundation for his rejection of ETI's  
18 20-year weather normalization period. I disagree with his insinuation that the use  
19 of fewer data points is a more reasonable way of statistically capturing weather  
20 trends and provide more reliable results. In fact, in statistical trend analyses more  
21 data points are preferable because the use of too few data points leads to less robust  
22 and less reliable predictions.

1 Q10. PLEASE EXPLAIN.

2 A. Weather conditions are comprised of multiple interdependent factors with cycles of  
3 different lengths that in a statistical sense are not uniformly and independently  
4 distributed. As the sample size increases to build a statistical model to explain the  
5 population data, the sample distribution gets closer to accurately reflect the true  
6 population estimate. Thus, to properly model weather conditions, data covering  
7 longer data periods are needed to provide reliable estimates.

8

9 Q11. HOW DOES THAT RELATE TO DETERMINING A RELIABLE TIME  
10 PERIOD TO BE USED IN A WEATHER NORMALIZATION PROCESS?

11 A. In statistical modeling for predictive purposes, one utilizes historical data to make  
12 statements about the future, which is uncertain and depends on a multitude of  
13 factors. A statistical model describes a functional relationship between different  
14 factors, and the functional relationship between these factors is determined by what  
15 statisticians refer to as parameters. For example, there is a functional relationship  
16 between energy demand and heating-degree days (“HDD”) and cooling-degree  
17 days (“CDD”). The parameters in this functional relationship are the impact that  
18 HDD and CDD have on energy demand. These parameters are unknown at the  
19 outset.

20 In general, statistical modeling utilizes empirical historical data to quantify  
21 these parameters. When a functional relationship contains more parameters, then  
22 more data points are needed to reliably estimate the unknown parameters. In

1 statistical terms, recent historical trends, which are the results of overlapping, non-  
2 uniform, and interdependent weather conditions, represent additional unknown  
3 parameters that require additional data points to produce reliable results.

4 In addition, the fact that the change in weather conditions is based on a  
5 complex interplay between non-uniform and interdependent factors requires more  
6 data points to determine if variation in the data is a mere random fluctuation or  
7 constitutes an actual trend.

8 Lastly, every statistical model (from simple averages to complex  
9 simultaneous equation models) that is used for prediction purposes has an inherent  
10 uncertainty, which is typically expressed in terms of a confidence level and a  
11 margin of error. Everything else equal, predictions based on fewer data points are  
12 lower in confidence and have larger margin of errors, which makes them less  
13 reliable.

14 Therefore, I disagree with Mr. Nalepa's recommendation to use a 10-year  
15 period on grounds of producing more reliable results.

16

17 Q12. DID MR. NALEPA CONDUCT AN INDEPENDENT STATISTICAL  
18 ANALYSIS IN SUPPORT OF THE 10-YEAR WEATHER NORMALIZATION  
19 PERIOD?

20 A. No, he did not. This is concerning because in the process of utilizing historical data  
21 for predictive purposes, there is no "one size-fits-all" approach. Only empirical  
22 statistical analysis of actual data can find the approach that best fits the historical

1 data and most reliably predicts the future. Utilizing more data points in this process  
2 decreases the uncertainty of the predictions, provides a higher confidence level, and  
3 lowers the margin of error. For this reason, a 20-year weather normalization is  
4 more reliable, and therefore, superior to utilizing a 10-year period.

5  
6 **III. CONCLUSION**

7 Q13. PLEASE SUMMARIZE THE CONCLUSIONS YOU HAVE REACHED AS A  
8 RESULT OF YOUR ANALYSIS OF THE INTERVENOR TESTIMONY.

9 A. ETI's approach of using a 20-year period to determine normal weather conditions  
10 is more robust than using a 10-year period and will thus lead to more reliable  
11 predictions. Because weather conditions involve a complex relationship between  
12 non-uniform and interdependent factors, more data points are necessary to  
13 determine if the variation in the data constitutes an actual trend or reflects mere  
14 chance. The use of more data points also leads to a lower margin of error and a  
15 higher confidence level in the results. For these reasons, ETI's proposed 20-year  
16 weather normalization period should be adopted.

17  
18 Q14. DOES THIS CONCLUDE YOUR REBUTTAL TESTIMONY?

19 A. Yes.

**AFFIDAVIT OF STEFAN BOEDEKER**

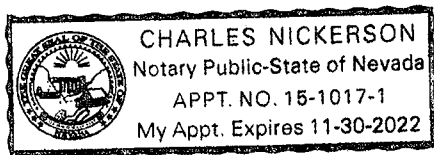
THE STATE OF NEVADA       )  
  )  
CLARK COUNTY                )


This day, Stefan Boedeker the affiant, appeared in person before me, a notary public, who knows the affiant to be the person whose signature appears below. The affiant stated under oath:

My name is Stefan Boedeker. I am of legal age and a resident of the State of Nevada. The foregoing testimony and exhibits offered by me are true and correct, and the opinions stated therein are, to the best of my knowledge and belief, accurate, true, and correct.

  
\_\_\_\_\_  
Stefan Boedeker

SUBSCRIBED AND SWORN TO BEFORE ME, notary public, on this the 15 day of  
November 2022.



  
\_\_\_\_\_  
Notary Public, State of Nevada

My Commission expires:

11-30-2022



## Curriculum Vitae

### Managing Director Berkeley Research Group

Century City, Las Vegas,  
Los Angeles, Washington DC  
Tel: (310) 499-4924  
Cell: (213) 705-1324  
Email: sboedeker@thinkbrg.com

### Education

- BS in Statistics  
University of Dortmund, Germany
- BA in Business Administration  
University of Dortmund, Germany
- MS in Statistics  
University of Dortmund, Germany
- MA in Economics  
University of California, San Diego
- ABD in Economics  
University of California, San Diego

### Professional Associations

- Member of the American Economic Association (AEA)
- Member of the American Statistical Association (ASA)
- Member of the Econometric Society
- Member of the Mathematical Association of America (MAA)
- Member of the American Association for Public Opinion Research (AAPOR)
- Member of the Insights Association (FKA MRA)
- Member of AICPA task force dealing with statistical methodology questions in Corporate Integrity Agreements (CIA).

## STEFAN BOEDEKER

### Background

Stefan is a Managing Director at Berkeley Research Group where he focuses on the application of economic, statistical, and financial models to a variety of areas such as solutions to business issues, complex litigation cases, and economic impact studies. He has extensive experience applying economic and statistical theories and methodologies to a wide variety of cases where But-for-scenarios have to be developed based on probabilistic methods and where statistical predictive modeling has to be applied to assess liability and damages.

Stefan has applied these techniques in business disputes, single-plaintiff cases, multi-plaintiff cases, and class action proceedings in the areas of class certification, liability assessment, developing damages scenarios, and post settlement or judgment distributions.

### Professional and Business Experience Representative Engagements

#### Healthcare

With more than twenty-five years of experience in the healthcare industry, Mr. Boedeker provides statistical and economic consulting to a variety of clients including but not limited to providers, payors, and federal, state and local Government agencies. Mr. Boedeker has extensive experience in assisting healthcare organizations when facing disputes where complex economic issues have to be assessed and where complex statistical methods are necessary to answer questions of liability, over-/underpayments and/or damages. He has extensive experience in negotiating and presenting statistical methodology with Government agencies such as OIG, CMS (formerly HCFA), and DOJ when assessing the appropriateness of claims submission and payment practices based on statistical samples. During his tenure at various Big Accounting firms Mr. Boedeker coordinated statistical sampling methodology on numerous healthcare audits. In addition, he served as the statistical expert with the IRO for healthcare organizations, including hospitals and DME companies in response to Corporate Integrity Agreements.



- » For a large Skilled Nursing Facility operator involved in a dispute under the False Claims Act, Stefan performed a statistical analysis of the Government's proposed sampling plan.
- » For a large durable medical equipment supplier involved in a dispute under the false claims act, Stefan performed a statistical analysis of the Government's proposed sampling plan.
- » For a major healthcare provider involved in a dispute with a potential class of more than 3,000 other providers over allegedly excessive outlier payments Stefan performed economic and statistical analyses. Ultimately, class certification was denied in that case.
- » For a large homecare product provider involved in a Qui Tam investigation, Stefan analyzed and rebutted the Government's expert's statistical approach to extrapolating error frequencies and potential damages.
- » For a large chain of healthcare services provider involved in a corporate fraud investigation, Stefan developed statistical models to assess how the corporate fraud may have affected payments under the federally funded healthcare reimbursement programs.
- » For a large chain of healthcare services provider involved in a corporate fraud investigation, Stefan developed statistical models in junction with a DOJ hired expert statistician to quantify potential overpayments through the cost report system which was tainted by the corporate fraud.
- » For a major health care provider involved in a large scale DOJ investigation, Stefan developed statistical sampling models and negotiated their application in an eight year corporate integrity agreement with the OIG.
- » For a State Department of Health and Social Services, Stefan quantified the damages caused by a system error in the State's Medicaid eligibility processing system.
- » For a large homecare product provider involved in a Qui Tam investigation, Stefan developed alternative stratified sampling models to address allegations of fraudulent billing practices.
- » For a State Department of Health and Social Services, Stefan developed a simulation study to assess the impact of an insurer's plans of changing its status to for-profit.
- » In a provider's OIG self-disclosure relating to CPT coding issues, Stefan conducted statistical sampling reviews to prove that the errors were random in nature and did not constitute fraud.
- » For a major health care provider, Stefan developed statistical methods to assess the exposure in a DOJ investigation related to cost report reserve issues.
- » For a state's psychiatric hospitals, Stefan developed the statistical methodology in a billing dispute with HCFA about potential charge and billing problems.
- » In a variety of cases, Stefan designed statistical random samples for an HMO to test the validity and reliability of electronic databases in a billing dispute with HCFA (now CMS).
- » In a variety of cases, Stefan assisted clients in the use of the Government approved statistical program



RatStat to perform probe samples and the necessary extrapolations of repayments due to the Government in Medicare reimbursements disputes.

- » For several County owned hospitals in San Diego County, Stefan conducted the statistical analysis for a self-disclosure, and presented the results to the regional OIG office in Santa Ana, CA.
- » In a dispute between a major health care provider and private payor groups, Stefan developed statistical stratified sampling models to assess exposure across different contract types.
- » For a project analyzing data of billing overcharges of a chain of psychiatric hospitals, Stefan worked on a sample design and the estimation of the total amount of overcharges based on the sample.
- » For a large healthcare corporation involved in the breast implant litigation, Stefan specified and estimated statistical models to quantify the expected contribution to a combined settlement pool. He also quantified potential liability in individual law suits by analyzing company specific production and profitability data combined with a study of the correlation between compensatory and punitive damages in similar law suits.
- » For a major health care provider, Stefan developed statistical sampling plans in the area of Home Health Care to assess the exposure in a DOJ investigation regarding medical necessity issues.
- » For a major health care provider, Stefan developed statistical sampling models and predictive models to answer questions about irregularities of Lab billings.
- » For the Los Angeles County Department of Health Services, Stefan conducted a time and motion study to determine the time required to complete specific Medi-Cal eligibility and provider forms.
- » For the Los Angeles County Department of Health Services, Stefan developed a database tool to capture the time spent on specific Medi-Cal eligibility and provider tasks.

### **Wage and Hour**

- » For a computer equipment leasing company Stefan utilized statistical models to estimate exposure due to alleged forfeiture of unpaid vacation time.
- » In several cases involving 12 hour shift workers at hospitals Stefan performed rebuttal analyses of plaintiff's damages computations.
- » For a large electronic retail chain Stefan calculated exposure based on the failure of paying overtime for store managers.
- » For a major department store Stefan performed a statistical analysis of manager surveys where he found significant differences in the managers' allocation of time across department and stores. Ultimately, due to these differences a class was not certified.
- » For a large sporting goods retail chain Stefan assisted in defining the size of the potential class and in estimating the potential exposure which led to a favorable, early settlement of the case.
- » For a women's shoes retail chain Stefan designed and statistically analyzed an observational study



to quantify the amount of time spent on exempt versus non-exempt tasks.

- » For a video rental store chain Stefan developed sampling algorithms based on in-store security cameras to analyze time spent by assistant managers on exempt versus non-exempt activities.
- » For a large fast food chain Stefan directed a team collecting employee work information from restaurant locations in order to monitor and gain compliance in response to litigation
- » For a large mass merchandiser Stefan developed a document and data reconciliation tool and he developed a statistical sampling mechanism to proof compliance with a court ordered document retention procedures in the course of a wage and hour litigation.
- » For a limousine company Stefan developed a statistical sampling based exposure model to quantify the impact of alleged unpaid overtime and missed meal breaks.
- » Stefan worked with a Fortune 500 bank in a class action suit to review the claims of managers that were misclassified and should have been paid overtime. To compute damages, Stefan reviewed the overtime records of employees in this position prior to a job classification change and, in the absence of overtime data after the job classification change, Stefan reviewed sign in and sign out times of the office building.
- » For a long-term care provider Stefan used data from timesheets, payroll, and other scheduling records to create comprehensive reports showing potential exposure for each of the claimed areas: timely wage payment, overtime wage payment, adequate daily meal and rest break periods, and travel time compensation.
- » For a maternity clothing store chain Stefan performed analyses related to exempt/non-exempt status issues for managers and assistant managers. Stefan also conducted a break time analysis for all employees.
- » For a commercial flooring contractor Stefan assessed the job duties and responsibilities of a group of supervisors. During the engagement, the scope of work expanded to include an analysis of misclassification and back-pay exposure for additional groups of employees.
- » For a software developer Stefan analyzed how department and project specific characteristics impacted the work flow and the correlation of that impact to certain exemptions.
- » For a large meatpacker Stefan conducted a time and motion study to properly assess the duration of certain separately compensated activities to rebut allegations of violation of minimum wage laws.
- » For a public university housing department Stefan conducted an extensive time and motion study to identify the tasks (and associated time range to perform each task) related to processing a contract cancellation.
- » For a large drugstore chain Stefan used in-store cameras for the smaller stores and actual in-store observations for the larger stores to conduct a time motion study and quantify the time spent by assistant managers on certain pre-defined tasks.
- » For a large public storage company Stefan conducted a detailed time and motion study to determine the cost of collection and administration of late payments. Using both self-logging and independent



review techniques, Stefan defined each step in the late payment process, calculated the cost to the company for such activities, and compared this cost to the late fees under dispute.

- » For a large retail store chain Stefan performed statistical analyses of regularly conducted employee activity surveys.
- » For a mass merchandiser, Stefan conducted an observational study of activities of all individuals classified as managers to show significant differences in daily activities.
- » For a department store, Stefan conducted an in-store observational study of managers and assistance managers to assess the percentage of time spent on managerial tasks.
- » For a state ferry system in the Pacific Northwest, Stefan conducted an observational study of engine room personnel during shift changes to quantify potentially unpaid time worked.
- » For a large retail chain Stefan conducted an extensive analysis of the company's compliance with break time rules and regulations and also the employees' usage and potential abuse of break time.
- » For a large mass merchandise retailer Stefan compiled a comprehensive database of punch clock data, payroll data, point of sales data, hardcopy information about manual edits of time entries, store security system data, etc. to analyze allegations of inserting breaks, deleting time and forcing employees to work after they clocked out.
- » For a large electronic retail chain Stefan analyzed time card data, point of sales data and other store specific attributes to quantify potentially missed meal and rest breaks.

### **Discrimination and Wrongful Termination**

- » For a large telecommunications company, Stefan provided a rebuttal analysis of plaintiffs' expert's damages analysis in a multi-plaintiff action alleging wrongful termination and age discrimination. Stefan also developed alternative damages scenarios and addressed questions of liability.
- » In an OFCCP investigation alleging discriminatory hiring practices at several food processing plants, Stefan constructed employment databases and performed statistical analyses to address the allegations.
- » In a gender discrimination case involving a client in the food processing industry, Stefan analyzed the impact of the implementation of an Affirmative Action Plan on the allegedly discriminatory employment practices.
- » In a wrongful termination case alleging age discrimination for a vegetable seed company, Stefan performed rebuttal work of the plaintiff's expert's liability and damages analysis.
- » In a wrongful termination case alleging age discrimination for a major aerospace company, Stefan performed statistical analyses to rebut allegations of age discrimination.
- » In a class action race discrimination suit against the Alabama Department of Transportation, Stefan developed statistical regression models and tests to analyze the alleged discrimination.
- » In a class action gender discrimination case against a large real estate brokerage firm, Stefan



provided deposition testimony to class certification issues.

- » In a wrongful termination dispute of a regional property manager, Stefan utilized economic and statistical models to assess the allegations of economic loss due to the separation of employment.
- » In a gender discrimination case against a temporary employment agency, Stefan performed econometric analyses to disprove salary discrimination against two former female employees. Stefan addressed plaintiffs' expert's damages calculations and developed alternative scenarios.
- » In a case involving a job lottery for dock workers, Stefan performed a statistical analysis of the process showing that the lottery did not create a disparate impact.
- » For a large meat processing plant, Stefan performed statistical analyses of employment data to address allegations of discriminatory hiring practices.

### **Employment Litigation**

Stefan has extensive experience applying economic and statistical theories and methodologies to employment related matters such as discrimination, wrongful termination, and wage and hour cases. His work in such cases to date has included, but is not limited to, designing and conducting surveys, time and motion studies, observational studies, statistically analyzing the results of such surveys and studies (his own and other experts' studies), applying statistical sampling methodologies to extrapolate results from a subset to a universe of individuals, developing statistical models and tests to answer liability questions, applying economic theory to develop damages scenarios, and analyzing large employment related databases.

### **Other Disputes**

- » In a class action alleging misleading advertising practices, Stefan performed statistical analyses in the class certification stage.
- » In a large variety of patent, copyright, and trademark infringement cases, Stefan rebutted expert reports utilizing economic theory or statistical techniques, in particular economic demand models, regression models and statistical sampling methods.
- » For a large U.S. food and beverage company, Stefan specified and estimated multivariate econometric and statistical models to derive the value of trademarks involved in a business acquisition.
- » In several cases involving confusion of trademarks, Stefan designed, conducted, and statistically analyzed the results from consumer surveys that were designed to assess the market penetration of certain trademarks.
- » In several cases involving similar sounding advertising slogans, Stefan designed, conducted, and statistically analyzed the results from consumer surveys that were designed to assess the likelihood of confusion as to which manufacturer was behind a particular slogan.



- » For a large real estate developer who was accused by several individual architects of having used their designs and plans in their developments without paying royalties, Stefan used statistical models to assess the “likeness” of the plans involved.
- » In a copyright infringement case alleging the use of lyrics from another song, Stefan used probabilistic models to assess the “likeness” of the lyrics in question and he also calculated the probability that a certain sequence of words used in the lyrics would happen by chance.
- » In a case involving the use of a “look-alike” of a celebrity chef and cookbook author, Stefan conducted an economic demand analysis of the spice market to estimate the goodwill of the particular brand as compared to other branded and several unbranded competitors. In the same case, Stefan predicted future book sales and estimated future royalty payments for books already in print and books to be published
- » For a patent infringement case on micro-motors, Stefan analyzed data of production and sales of goods that contain micro-motors and ran econometric regressions to determine price erosion.
- » In a patent infringement case on electronic regulators used in automobiles, Stefan utilized multivariate regression models to determine market segment specific price erosion.
- » For a patent infringement case on industrial machines, Stefan analyzed scenarios based on economic demand models and price elasticity calculations to determine past and future lost profits as well as price erosion.
- » For a large U.S. food and beverage company, Stefan worked on an evaluation of intangible assets based on an econometric model comparing the demand of branded and private label products.
- » In a copyright infringement case of used car evaluation guides, Stefan specified and estimated linear and non-linear regression models to determine the effect of the infringement of the copyright on sales over time.
- » In several cases alleging the theft of trade secrets when high level employees left a company, Stefan performed economic analyses to estimate the impact of the theft of the trade secret.
- » In a large variety of patent, copyright, and trademark infringement cases, Stefan rebutted expert reports utilizing economic theory or statistical techniques, in particular economic demand models, regression models and statistical sampling methods.
- » In a class action alleging improper practices of charges for gym memberships, Stefan performed statistical analyses in the class certification analysis. Based on the analysis, the ultimately certified class was significant smaller than initially defined. In this case, Stefan also developed statistical models to assess damages.
- » In a class action alleging losses to consumers due to faulty window regulators in automobiles, Stefan utilized statistical models to assess economic damages.
- » In a class action against a large financial institution alleging fee overcharges for personal trust accounts, Stefan utilized statistical analyses to segment the account holders and ultimately reduce the size of the class.



- » In a case where a provider of a used car evaluation model was ordered by the court to test if their model did not significantly undervalue cars, Stefan performed statistical analyses.
- » In a class action case over fee overcharges in the payment process of car insurance, Stefan developed a distribution model of repayments to class members after a settlement had been reached.
- » In a class action of home owners over alleged diminution of property values due to proximity to a plume of contaminated soil, Stefan performed statistical analysis to assist counsel in a motion against class certification.
- » In a natural resource damage case, Stefan provided econometric analysis of property value loss due to proximity to a solid waste site utilizing hedonic regression models.
- » In a natural resource damage case, Stefan provided econometric analysis of property value loss due to proximity to a polluted river utilizing hedonic regression models.
- » For a case involving potential damage from a landfill in a state park, Stefan analyzed data about travel, tourism and park attendance. Stefan specified and estimated linear regression models and time series models to predict park attendance.
- » In a class action case involving alleged diminution of property values due to ground-water contamination, Stefan specified and estimated hedonic regression models to show that other factors than the contamination contributed significantly to the loss in property value.
- » In a class action against a large financial institution alleging non-payment of coupon payments for bearer bonds Stefan designed and administered large-scale databases to reconstruct accounting records of a large financial institution's Corporate Trust Department. He developed statistical models to analyze bondholders' presentment behavior of Bearer bonds.
- » In a class action dispute between the Department of Interior and individual Native Americans over mismanagement of individual trust accounts, Stefan performed a statistical analysis of an electronic database with approximately 60 million records in order to draw a statistically valid sample of accounts for further analysis.
- » In a trademark infringement case of video equipment, Stefan calculated damages based on the defendant's unjust enrichment utilizing statistical time trend models.
- » For a shareholder derivative action against a leading publicly-traded health care provider, employed an econometric approach to quantify potential damages per share due to alleged section 10b-5 violations and other claims. For the same matter, developed a multi-trader model to estimate the number of shares potentially damaged.
- » In a dispute between a major health care provider and private payor groups, Stefan developed statistical stratified sampling models to assess exposure across different contract types.
- » For a large financial institution's personal trust department, Stefan designed a random sample to estimate the potential exposure due to fee overcharges.
- » For a computer equipment leasing company Stefan utilized statistical models to estimate exposure



due to alleged forfeiture of unpaid vacation time in a class action of former and current employees.

- » For a leading publicly-traded developer of enterprise management software, employed statistical approach to demonstrate the diversity of investment styles among proposed lead plaintiffs for a securities class action lawsuit alleging section 10b-5 violations and other claims. Employed an econometric approach to estimate potential damages for each lead plaintiff.
- » For a leading publicly-traded developer of enterprise management software, Stefan employed econometric time-series model to analyze allegations of insider trading and the timing of certain stock transactions relative to information available to officers in the company.
- » For a shareholder derivative action against a leading publicly-traded health care provider, employed an econometric approach to quantify potential damages per share due to alleged section 10b-5 violations and other claims. For the same matter, developed a multi-trader model to estimate the number of shares potentially damaged.
- » For a publicly-traded manufacturer of office supplies, developed a Black-Scholes application and utilized a binomial distribution probability methodology to evaluate the appropriateness of the size of a loan loss reserve related to a loan collateralized by the assets of an employee stock purchase plan.
- » For a large software developer, Stefan performed statistical modeling to assist in a securities class action litigation involving allegations of improper revenue recognition, reserve allocations, financial statement disclosures and other accounting irregularities
- » For a failed computer hardware company in defense of a 10b-5 securities litigation action, Stefan performed statistical analyses of accounting transactions, inventory and receivable reserves and the auditor's work papers in its evaluation of the allegations.
- » In several Rule 10b(5) class actions, Stefan used the event study approach to calculate the value line of a security. In these cases Stefan applied complex and advanced one, two, and multi-trader models.

### **Survey Sampling**

Stefan has extensive experience in designing, conducting, and statistically analyzing surveys. He has applied his expertise in both, the business consulting sector as in litigation proceedings in a wide variety of industries. Stefan's work also often incorporates the review and evaluation of surveys designed, conducted, and analyzed by other consultants and experts. In this capacity Stefan has frequently been asked to assess what can and what cannot be concluded from survey data.

- » In a class action alleging misleading advertisement about coupon redemption policies, Stefan analyzed transactional coupon redemption data and conducted a consumer survey about the perceived meaning of the advertising regarding the coupon redemption policies.
- » In a case involving the meaning of certain endorsement labels on sporting equipment, Stefan analyzed a consumer survey about the recognition and perceived meaning of such labels.



- » In a case where a celebrity chef look-alike was used in a commercial, Stefan conducted a survey to assess the extent of consumers' confusion and the potential impact on product sales.
- » In a case of advertising slogans for an alcoholic beverage, Stefan conducted a survey to assess whether consumers assumed that the products advertised were from a particular brewery.
- » In a post-acquisition study for a large instant breakfast producer, Stefan conducted surveys to assess the value of the acquired brand name and the advantages of keeping that name for certain product lines.
- » In a dispute between two golf club manufacturers over advertising claims for their drivers, Stefan performed statistical analyses of test data and a consumer survey to assess the impact of the advertising on the propensity to buy a particular driver.
- » For a large consumer products company, Stefan combined statistical modeling of transactional purchase data with consumer surveys to assess the price premiums that consumers were willing to pay for certain national brands over local brands and non-branded products.
- » Stefan designed, conducted and implemented consumer surveys about coupon redemption rates, frequency and volume of coupon usage, and the perceived value of coupons in class action settlements.
- » Stefan designed and analyzed a survey in a dispute about the perception of customer misinformation, concerning the rating process of video and computer games.
- » For a large casino operator Stefan designed, conducted, and analyzed surveys about consumer visit frequency and gambling habits to develop a "comp" system.
- » Stefan analyzed guest data to analyze the effectiveness of a frequent traveler program as well as group discount pricing. Based on a survey of frequent travelers and utilizing data mining tools Stefan developed predictive models for customer acquisition, retention, and attrition. Stefan also specified share of wallet models. The study resulted in price setting recommendations and a restructuring of the yield management system.
- » Stefan designed a survey of used car dealers to assess the impact of optional equipment and general condition on the value of used automobiles for insurance valuation purposes.
- » In a consumer class action alleging economic losses to the class caused by defective window regulators Stefan designed, conducted, and analyzed a survey used to segment the customer base and identify different levels of economic loss.
- » For one of the largest school districts in the country Stefan designed, conducted and statistically analyzed a survey of school administrators, teaching personnel, students, and parents about the attitude towards a new recycling program prior to its implementation.
- » For a large school district Stefan designed, conducted and statistically analyzed a survey about the acceptance of a recycling program across school administrators, teaching personnel, students, and parents after its implementation. The answers of the survey were cross validated by actually observing and analyzing the recycling behavior on a sample of school yards.



- » In several environmental disputes Stefan designed, conducted and statistically analyzed surveys assessing the willingness to pay among users and non-users of natural resources for cleanup costs related to pollution.
- » In a dispute over alleged underfunding of special education in public schools funding Stefan designed, conducted, and statistically analyzed a survey among school district administrators about allocation of public funds.
- » In a variety of instances for clients across multiple industries Stefan designed, conducted, and statistically analyzed data from customer surveys to assess a qualitative ranking of the importance of goods and services offered and to measure the performance relative to the customers' perception of importance.
- » For the San Diego County Bar Association, Task Force on Diversity in the Profession, Stefan performed a statistical analysis of questionnaires on diversity regarding aspects of race, gender, age, and disability.
- » On numerous occasions Stefan has been retained to critically analyze other experts' surveys and opine on design, implementation, statistical analysis of data obtained from the surveys, and interpretations and conclusions drawn based on the results.
- » For a large insurance company, Stefan utilized statistical sampling methodology to estimate the potential exposure in a lawsuit alleging the unlawfulness of certain liability waivers in automobile insurance.
- » In numerous wage and hour litigation cases Stefan designed, conducted, and statistically analyzed surveys in conjunction with observational studies to gain information about how store managers, assistant managers, and/or other salaried employees in supervisory functions allocate their time worked across managerial and non-managerial activities.
  - Including, but not limited to large department stores, electronics retailer, large big box retailer, women's special clothing retailer, women's shoe retailer, sporting goods stores, amusement park industry, restaurant industry, high tech, etc.
- » In numerous wage and hour litigation cases Stefan designed, conducted, and statistically analyzed surveys in conjunction with observational studies to gain information about the implementation of and compliance of meal and rest break policies.
  - Including, but not limited to large department stores, electronics retailer, large big box retailer, women's special clothing retailer, women's shoe retailer, sporting goods stores, amusement park industry, restaurant industry, high tech, etc.

### **Non-Litigation**

- » For large grocery store chains, Stefan analyzed the effectiveness of a frequent shopper card program utilizing data mining techniques. He also analyzed customer data to facilitate the introduction of one- to-one marketing tools.
- » For a grocery store chain, Stefan utilized econometric elasticity models to recommend pricing



strategies for in-store promotions.

- » For a grocery store chain, Stefan developed customer segmentation models to design segment specific marketing campaigns.
- » For the American Film Marketing Association, Stefan performed an economic impact study of the influence of the independent film producers and distributors on the U.S. economy in general, and the California economy in particular.
- » For a large entertainment client, Stefan developed statistical models to predict the return of video cassettes and DVDs.
- » For several clients in the retail industry, Stefan developed statistical models to estimate the liability of unredeemed gift certificates.
- » For a client in the restaurant business, Stefan developed statistical models to quantify the dollar amount of outstanding unredeemed gift certificates.
- » For a major hotel chain, Stefan developed statistical models to forecast the redemption of frequent traveler program points for tax purposes.
- » For a high profile e-commerce company, Stefan's team produced an interactive Business decision tool to forecast company growth and profitability. The interactive model allows the client, through the choice of a few fundamental inputs, to measure the simultaneous impact on all cost and revenue dimensions of the company, including real estate and equity participation.
- » For the Nevada Resort Association, Stefan quantified the economic impact of the gaming industry with special emphasis on the accelerated population growth in greater Las Vegas.
- » For the Los Angeles Unified School District, Stefan performed an economic study about the impact of different recycling programs.
- » For the Los Angeles County Department of Health Services, Stefan conducted a time and motion study to determine the time required to complete specific Medi-Cal eligibility and provider forms.
- » For the Arizona Tax Research Association, Stefan developed economic models to quantify the revenue impact of a proposed change of taxation in the construction sector in Arizona.
- » For a hotel property management company, Stefan analyzed customer data, and used data mining methods to develop predictive models for customer acquisition, retention, and attrition.
- » For a project analyzing the extent of competition in the market segments of a pipeline company, Stefan estimated regression and Tobit-models to determine optimal bidding behavior for gas storage demand. He prepared testimony given in filings before the Federal Energy Regulatory Commission (FERC).
- » For a hotel property management company, Stefan developed a demand driven yield management system.
- » For a company providing self-storage space, Stefan developed a demand driven price-setting strategy



utilizing own- and cross-price elasticity regression models.

- » For a high-tech start-up with a unique service offering of new products, Stefan recommended product- pricing scenarios.
- » For a large international conglomerate, Stefan developed customized data mining techniques for the implementation within a customer knowledge management system.
- » For a large law firm, Stefan performed a comprehensive statistical analysis of Los Angeles superior court jury verdicts over the last decade. The project tested the hypothesis of systematic bias in particular courthouses with respect to plaintiff-win probability, length of trial, length of deliberation, and dollar amounts awarded.

## **Depositions & Testimony**

### **Depositions**

1. MRO Communications, Inc vs. American Telephone and Telegraph Company, United States District Court District of Nevada, Case. No. -5-95-903-PMP, Deposition on September 26, 1996
2. Yolanda Aiello Harris, individually and on behalf of all others similarly situated; Jennifer Hopkins, individually and on behalf of others similarly situated; Shannon L. Bradley, individually and on behalf of others similarly situated, Plaintiffs, vs. CB Richard Ellis, Inc., a California corporation; CB Commercial INC., a California corporation; Defendants, Superior Court of California, County of San Diego, Case No. GIC 745044, Deposition on January 5, 2001.
3. State of Tennessee, ex rel., Douglas Sizemore, Petitioner vs. Xantus Healthplan of Tennessee, Inc., Chancery Court of Davidson County, Tennessee at Nashville, Case No 99-917-II, Deposition on October 11, 2001.
4. Howard Wright, Inc., a California corporation doing business as AppleOne Employment Services, Plaintiffs, vs. Olsen Staffing Services, Inc., a Delaware Corporation, Dagney Smith, an individual, Vicky Riechers, an individual, and Linda Shiftman, an individual, Defendants, Superior Court of the State of California for the County of Los Angeles, Case No. BC 200657, Deposition on December 7, 2001.
5. Sacred Heart Medical Center, et al., Plaintiffs, -vs- Department of Social and Health Services, and Dennis Braddock, the Secretary of the Department of Social and Health Services, Defendants, Superior Court of the State of Washington in and for the County of Thurston, Case No. 00-2-01898-1, Deposition on January 23, 2003.
6. Patrick Bjorkquist individually and on behalf of all others similarly situated, Plaintiff, vs. Farmers Insurance Company of Washington, Defendant, in the Superior Court of the State of Washington for King County, Case No. 02-2-11684-1 SEA, Deposition on November 3, 2003.
7. Diversified Property, a general partnership, Dora Saikhon Family Trust, and Nancy Saikhon Borrelli, an individual, Plaintiffs vs. Manufacturers Life Insurance (U.S.A.), a Michigan corporation, erroneously sued as Manufacturers Life Insurance Company, Inc., Defendants in the Superior Court of California, County of San Diego, Case No. GIC 815128, Deposition on July 21, 2004.



8. Alan Powers, Plaintiff, vs. Laramar Group et al., Defendants in the United States District Court, Northern District of California, Case No. C-02-3755 SBA, Deposition on August 27, 2004.
9. Group Anesthesia Services, A Medical Group, Inc., Claimant, vs. American Medical Partners of North Carolina, Inc., etc., et al., Respondents, JAMS Arbitration No. 1100040919, Deposition on February 9, 2005.
10. Group Anesthesia Services, A Medical Group, Inc., Claimant, vs. American Medical Partners of North Carolina, Inc., etc., et al., Respondents, JAMS Arbitration No. 1100040919, Deposition on March 11, 2005.
11. Fujitsu v. Cirrus Logic et al., United States District Court, Northern District of California, San Jose Division, Case No. 02CV01627. Deposition on April 21 and 22, 2005.
12. Goldman et al. v. RadioShack Corporation, United States District Court, Eastern District of Pennsylvania, Case No. 03 CV 0032, Deposition on May 18, 2005.
13. Perez et al. v. RadioShack Corporation, United States District Court, Northern District of Illinois, Eastern Division, Case No. 02-CV-7884, Deposition on December 13, 2005.
14. United States of America ex rel. A. Scott Pogue v. American Healthcorp Inc., Diabetes Treatment Centers of America Inc., et al., United States District Court, Middle District of Tennessee at Nashville, Civil No. 3-94-0515, Deposition on May 12, 2006.
15. School Districts' Alliance v. State of Washington, United States District Court, Eastern District of Thurston, Case No. 04-2-02000-7, Deposition on July 20, 2006.
16. Boca Raton Community Hospital, Inc., a Florida not-for-profit corporation d/b/a Boca Raton Community Hospital, on behalf of itself and on behalf of Class of all others similarly situated v. Tenet Healthcare Corp., a Nevada Corporation, United States District Court, Southern District of Florida, Miami Division, Case No. 05-80183-CIV-SEITZ/MCALILEY, Deposition on July 25, 2006.
17. Boca Raton Community Hospital, Inc., a Florida not-for-profit corporation d/b/a Boca Raton Community Hospital, on behalf of itself and on behalf of Class of all others similarly situated v. Tenet Healthcare Corp., a Nevada Corporation, United States District Court, Southern District of Florida, Miami Division, Case No. 05-80183-CIV-SEITZ/MCALILEY, Deposition on October 13, 2006.
18. Louise Ogborn v. McDonald's Corporation et al., Commonwealth of Kentucky 55th Judicial District, Bullitt County Circuit Court, Case No. 04-CI-00769, Deposition on October 19, 2006.
19. Elise Davis v. Kohl's Department Stores, Inc. consolidated with Rosie Grindstaff v. Kohl's Department Stores, Inc., Superior Court of the State of California for County of Los Angeles Central District, Case No. BC 327426 (lead Case) consolidated with Case No. BC 341954, Deposition on April 25, 2007.
20. Norman Utley, et al., v. MCI, Inc., MCI Worldcom Communications, Inc., and MCI Network Services, Inc., formerly known as MCI Worldcom Network Services, Inc., United States District Court, Northern District of Texas, Dallas Division, Civil Action No. 3:05 - CV- 0046 - K, Deposition on May 30, 2007.



21. Ramon Moreno and Ernesto Morailo, on behalf of themselves and all others similarly situated v. Guerrero Mexican Food Products Inc., a division of Gruma Corporation; and Gruma Corporation, a Nevada Corporation, United States District Court, Central District of California, Case No. CV05-773RSWL(PLAx), Deposition on August 10, 2007.
22. Darensburg et al. v. Metropolitan Transportation Commission, U.S. District Court, Northern District of California, Case No. C-05-1597-EDL, Deposition on March 18, 2008.
23. In Re: King Pharmaceuticals, INC, Derivative Litigation, Lead Case No: BOO19077(M), The Chancery Court, Sullivan County at Bristol, Tennessee, Deposition on April 4, 2008.
24. P. Ansley et al. v. Lewis Homes of California, a California General Partnership, et al., Superior Court of the State of California, For the County of Solano, Case No. FCS02445, Deposition on April 10, 2008.
25. Personnel Plus v. Ashish Wahi et al., Superior Court of the State of California, County of Orange, Case No. 07CC08363, Deposition on August 13, 2008.
26. First Capitol Consulting Inc. v. LVX, Inc. et al., Superior Court of the State of California for the County of Los Angeles, Case No. BC378202, Deposition on October 27, 2008.
27. R. Molina et al. v. Lexmark International, Inc., Superior Court of the State of California for the County of Los Angeles, Case No. BC339177, Deposition on November 19, 2008.
28. In re National Century Financial Enterprises, Inc. Investment Litigation, No. 2:03-MD-1565-JLG-MRA (S.D. Ohio), Deposition on January 22, 2009.
29. New York City Employees' Retirement System, et al. v. Bank One, N.A., et al., Case No. 03-cv-09973 (LAK) (S.D.N.Y.), Deposition on January 22, 2009.
30. Dole Fresh Fruit International, Ltd, Hyundai Precision America, Inc., JAMS Arbitration, ADRS Case #05-1138-RTA, Deposition on December 21, 2009.
31. D. Berry, L. Hedges et al. v. Volkswagen of America, Inc. In The Circuit Court of Jackson County, Missouri, at Independence, No. 0516-CV01171 Division 2, Deposition on February 18, 2010.
32. D. Aberle et al. v. Davidson Builders, Inc., et al., Superior Court of the State of California, County of Orange, Case No.: 37-2008-00083718-CU-CD-CTL, Deposition on March 24, 2010.
33. Urga, et al. v. Redlands Community Hospital, Superior Court of the State of California, County of San Bernardino, Case No. SCVSS 123769, Deposition on May 17, 2010.
34. Oberschlake, et al v. St. Joseph Hospital of Orange, et al, Superior Court of the State of California, County of Orange, Case No. 05CC00301, Deposition on August 12, 2010.
35. J. Morrison v. The Vons Companies, Inc., Superior Court of State of California, County of San Diego, Case No. 37-2009-00081026-CU-BT-CTL, Deposition on December 7, 2010
36. R. Pate, et al. v. Children's Hospital of Orange County, Superior Court of California, County of Orange, Case No. 05CC00303, Deposition on April 13, 2011.



37. M. St. Croix, et al. v. Cedar Fair, L.P., et al., Superior Court of California, County of Orange, Case No. 30-2008-0214500, Deposition on August 22, 2011.
38. Steven Domalewski, a minor v. Hillerich and Bradsby Co., et al., Superior Court of New Jersey, Passaic County, Docket No.: PAS-L-2119-08, Deposition on January 5, 2012.
39. Cathleen McDonough, et al., v. Horizon Blue Cross/Blue Shield of New Jersey, United States District Court, District of New Jersey, Civil Action No. 09-cv-00571-(SRC) (PC), Deposition on January 10, 2012.
40. Daniel Ordonez, et al., v. Radio Shack, United States District Court, Central District of California, Case No. CV 10-07060 CAS (JCGx), Deposition on October 24, 2012.
41. Ameritox, Ltd., v. Millennium Laboratories, Inc., United States District Court, Middle District of Florida, Case No. 8:11-cv-00775-SCB-TBM, Deposition on December 20, 2013.
42. United States of America, ex rel. Glenda Martin v. Life Care Centers of America, Inc., United States District Court Eastern District of Tennessee at Chattanooga, Civ. Action No. 1:08-CV-251, Deposition on January 15, 2014.
43. United States of America, ex rel. Tammie Taylor v. Life Care Centers of America, Inc., United States District Court Eastern District of Tennessee at Chattanooga, Civ. Action No. 1:12-CV-64, Deposition on January 15, 2014.
44. Darren Smith, et al., v. Panera Bread Company, Superior Court of California, County of San Diego, Case No. 37-201-00084077 CU-BT-CTL, Deposition on April 30, 2014.
45. Joseph Hummel et al., v. Castle Principles, LLC et al., Superior Court of California, County of Santa Clara, Case No. 112CV223170, Deposition on June 19, 2014.
46. Sherman Way Oil, Inc. (Bijan Pouladar), American Pacific Enterprises Group (Sherwin Louie), Bahman Kohanteb, Hamid Kalhor, Claimants, Vs. Circle K Stores, Inc., Respondent, Alternative Dispute Resolution Case No's 13-7103-DSC through 13-7106-DSC, Deposition on September 25, 2014.
47. In re: ExxonMobil Oil Corporation, et al., Southern California Bulk Sale Litigation, Case No. CV12-04689-PA (VBKx), Deposition on September 25, 2014.
48. Oracle Wage and Hour Cases, Raghunandam Matam et al., v. Oracle Corporation, Superior Court of California, County of Alameda, No. RG-09480164, Deposition on October 21, 2014.
49. G. Taylor et al. v. Shippers Transport Express, Inc., et al., United States District Court, Central District of California, Case No.: CV13-02092-BRO (PLAx), Deposition on October 24, 2014.
50. Denise Mays et al. v. Children's Hospital of Los Angeles, Superior Court of California, County of Los Angeles, Case No. BC477830, Deposition on March 17, 2015.
51. Direct General Insurance Company v. Indian Harbor Insurance Company et al., United States District Court, Southern District of Florida, Miami Division, Case No. 14-20050-CIV-Cooke/Torres, Deposition on March 27, 2015.



52. Dennis Dickman v. Gerdau Reinforcing Steel, et al., Superior Court of California, County of San Bernardino, Case No. CIV-DS-1406231, Deposition on July 7, 2015.
53. Fred Devries, et al. v. Morgan Stanley & Co. LLC, et al., United States District Court, Southern District of Florida, Case No. 9:12-cv-81223-KAM, Deposition on July 31, 2015.
54. Dennis Dickman v. Gerdau Reinforcing Steel, et al., Superior Court of California, County of San Bernardino, Case No. CIV-DS-1406231, Deposition on September 11, 2015
55. Leah Davis, and Amy Krajec, et al. v. St. Jude Hospital, Superior Court of California, County of Orange, Case No. 30-2012-00602596-CU-OE-CXC, Deposition on January 19, 2016.
56. In re MyFord Touch Consumer Litigation, Whalen, et al. vs. Ford Motor Company, United States District Court Northern District of California San Francisco Division, Case No. 13-cv-3072-EMC, Deposition on February 23, 2016.
57. United States of America, ex rel. Glenda Martin v. Life Care Centers of America, Inc., United States District Court Eastern District of Tennessee at Chattanooga, Civ. Action No. 1:08-CV-251 & United States of America, ex rel. Tammie Taylor v. Life Care Centers of America, Inc., United States District Court Eastern District of Tennessee at Chattanooga, Civ. Action No. 1:12-CV-64, Deposition on March 4, 2016.
58. The United States of America and the State of Florida ex rel. Angela Ruckh v. CMC II LLC, United States District court for the Middle District of Florida Tampa Division, Civil Action No. 8:11 CV 1303 SDM-TBM, Deposition on March 16, 2016.
59. Michael Bozsik v. Livingston International Inc., Ontario Superior Court of Justice, Court File No. 5270/14, Cross Examination on May 12, 2016.
60. Bertha Sanchez, et al. v. St. Mary Medical Center, et al., Superior Court of the State of California for the County of San Bernardino, Case No. CIVDS 1304898, Deposition on July 13, 2016.
61. Christian Juarez, et al v. Dignity Health, a California corporation, et al., Superior Court of the State of California, County of Los Angeles, Central Civil West District, Case No. BC550950, Deposition on August 15, 2016.
62. In Re Dial Complete Marketing and Sales Practices Litigation, United States District Court, District of New Hampshire, Case No. 11-md-2263-SM (MDL Docket No. 2263), Deposition on August 30, 2016.
63. In Re: Myford Touch Consumer Litigation, United States District Court, Northern District of California, San Francisco Division, Case No. 13-cv-3072-EMC, Deposition on September 16, 2016.
64. United Healthcare Insurance Company v. Lincare Inc., Case Improvement Plus of Texas Insurance Company: Care Improvement Plus South Central Insurance Company: Care Improvement Plus of Maryland, Inc. v. Lincare Inc., In an Arbitration Before the American Arbitration Association, Case No. 01-15-0003-4095, Deposition on December 21, 2016.
65. The Moses H. Cone Memorial Hospital Operating Corporation d/b/a Cone Health v. Springfield Service Corporation d/b/a SPI Healthcare, United States District Court for the Middle District of North Carolina, Civil Action No. 1:13-cv-651, Deposition on January 17, 2017.



66. The People of the State of California, acting by and through Orange County District Attorney Tony Rackauckas v. General Motors LLC, Superior Court of the State of California in and for the County of Orange Complex Litigation Division, Case No. 30-2014-00731038-CU-BT-CX, Deposition on April 20 and 21, 2017.
67. In Re: Emerson Electric Co. Wet/Dry Vac Marketing and Sales Litigation, United States District Court for the Eastern District of Missouri, MDL No. 2382, Civil Action No. 4:12-md-2382-HEA, Deposition on May 17, 2017.
68. The People of the State of California, acting by and through Orange County District Attorney Tony Rackauckas v. General Motors LLC, Superior Court of the State of California in and for the County of Orange Complex Litigation Division, Case No. 30-2014-00731038-CU-BT-CX, Rebuttal Deposition on June 13, 2017.
69. Clayton Dezan, et al. v. Dignity Health, a California Corporation; Community Hospital of San Bernardino, et al, Superior Court of The State of California for the County of San Bernardino, Case No. CIVDS1516658, Deposition on August 22, 2017.
70. Millennium Health, LLC v. Blue Shield of California, Counterclaim, Blue Shields of California v. Millennium Health, LLC, American Arbitration Association, Case No. 01-15-0005-5926, Deposition on August 24, 2017.
71. Matthew Townsend, et al. v. Monster Beverage Corporation and Monster Energy Company, United States District Court Central District of California, Case No. 5:12-cv-02188 VAP (KKx), Deposition on September 20, 2017.
72. Welltower Inc., v. Scott M. Brinker, In the Court of Common Pleas Lucas County, Ohio, Case No. CI-17-2692, Deposition on October 4, 2017.
73. In Re Seagate Technology LLC Litigation, United States District Court, Northern District of California San Jose Division, Case No. 5:16-cv00523-RMW, Deposition on December 12, 2017.
74. Joanne Hart and Sandra Bueno v. BHH, LLC d/b/a Bell + Howell and Van Hauser LLC, United States District Court for the Southern District of New York, Case No. 1:15-CV-04804-WHP, Deposition on January 26, 2018.
75. Thomas Davidson, et al v. Apple Inc., United States District Court Northern District of California San Jose Division, Case No. 5:16-cv-04942-LHK, Deposition on January 29, 2018.
76. In Re: General Motors, LLC Ignition Switch Litigation, United States District Court Southern District Of New York, Case No. 14-MD-2543 (JMF), Deposition on February 6 and 7, 2018.
77. Bertha Sanchez, et al. v. St. Mary Medical Center, Superior Court of the State of California for the County of San Bernardino, Case No. CIVDS 1304898, Deposition on March 29, 2018.
78. The State of Texas v. Xerox Corporation, et al., The District Court 53rd Judicial District Travis County, Texas, Cause No. D-1-GV-14-000581, Deposition on April 12, 2018.
79. Wendy Manemeit, et al. v. Gerber Products Co., The United States District Court for the Eastern District of New York, No. 2:17-cv00093, Deposition on May 10, 2018.



80. Jennifer Hasemann and Debbie Hoth v. Gerber Products Co., United States District Court Eastern District of New York, Case No. 1:15-cv-02995-EK-RER, Deposition on May 10, 2018.
81. Jeremy Greene and Cetaria Wilkerson v. Gerber Products Co., United States District Court Eastern District of New York, Case No. 1:16-cv-1153-EK-RER, Deposition on May 10, 2018.
82. Theodore Broomfield, et al., v. Craft Brew Alliance, Inc., et al., United States District Court, Northern District of California, San Jose Division, Case No. 5:17-cv-01027-BLF, Deposition on June 20, 2018.
83. In RE: General Motors, LLC Ignition Switch Litigation, United States District Court, Southern District of New York, Case No. 14-MD-2543 (JMF), Deposition on July 5, 2018 and July 6, 2018.
84. Brendan C. Haney v. Costa Del Mar Inc., In The Circuit Court, Fourth Judicial Circuit, in and for Duval County, Florida, Case No. 16-2017-CA-004797-XXXX-MA, Deposition on November 27, 2018.
85. Patricia Weeks, et al. v. Google LLC, United States District Court Northern District of California San Jose Division, Case No. 5:18-cv-00801-NC, Deposition on December 21, 2018.
86. Frederick Sharp v. Wolf Appliance, Inc., The United States District court for the Eastern District of New York, Civil Action No. 1:18-CV-01723-JS-GRB, Deposition on January 3, 2019.
87. Kellie Loeb, et al. v. Champion Petfoods USA Inc. and Champion Petfoods LP, United States District Court Eastern District of Wisconsin Milwaukee Division, Case No. 2:18-cv-00484-JPS, Deposition on January 8, 2019.
88. Fremont Emergency Services (Mandavia), Ltd v. Rocky Mountain Hospital and Medical Service, Inc. d/b/a Anthem Blue Cross and Blue Shield and HMO Colorado, Inc. d/b/a HMO Nevada, In the Judicial Arbitration and Mediation Services, JAMS No. 12600004507, Deposition on January 25, 2019.
89. United States of America ex rel. Lori Morsell, v. Symantec Corporation, United States District Court for The District of Columbia, C.A. No. 12-0800 (RC), Deposition on February 28, 2019.
90. Jeff Young v. Cree, Inc., United States District Court Northern District of California Oakland Division, Case No. 4:17-cv-06252-YGR, Deposition on March 12, 2019.
91. Raymond Foreman et. al. v. Shlomo Rechnitz et. al., JAMS Judicial Arbitration, No. 120052954, Deposition on March 21, 2019.
92. Thomas Davidson, et al v. Apple Inc., United States District Court Northern District of California San Jose Division, Case No. 5:16-cv-04942-LHK, Deposition on March 27, 2019.
93. Sepehr Forghani, as an aggrieved employee pursuant to the Private Attorney General Act ("PAGA") v. Whole Foods Market California, Inc., a California Corporation; Mrs. Gooch's Natural Food Markets, Inc., a California Corporation, Superior Court of The state of California, County of Los Angeles, Case No. BC637964, Deposition on April 16, 2019.
94. Weiner v. Ocwen Financial Corporation, United States District Court, Eastern District of California, Case No. 2:14-cv-02597-MCE-DB, Deposition on April 19, 2019.



95. Dennis MacDougall, Ray Seow, Prabhanjan Kavuri, Richard Frick, Joseph Ryan Parker, and Bryan Lentz v. American Honda Motor Co., Inc., and Honda North America, Inc., United States District Court, Central District of California, Case No. 8:17-cv-01079, Deposition on April 23, 2019.
96. Yan Mei Zheng-Lawson v. Toyota Motor Corporation, Toyota Motor North America, Inc., and Toyota Motor Sales U.S.A., Inc., United States District Court, Northern District of California, Case No. 17-CV-06591-BLF, Deposition on June 28, 2019.
97. Shaya Eidelman v. The Sun Products Corporation and Costco Wholesale Corporation, United States District Court, For The Southern District of New York, Case No. 7:16-cv-03914-NSR, Deposition on July 22, 2019.
98. Dara Fresco and Canadian Imperial Bank of Commerce, Ontario Superior Court of Justice, Court File No. 07-CV-334113CP, Deposition on October 3, 2019.
99. Inteliquent, Inc. v. Free Conferencing Corporation; HDPSTN, LLC d/b/a HD Tandem; Wide Voice, LLC; Yakfree, LLC; and Carrierx, LLC, United States District Court for the Northern District of Illinois Eastern Division, Case No. 1:16-CV-06976, Deposition on October 18, 2019.
100. Elaine Rice and Alex Kukich v. Electrolux Home Products, Inc., United States District Court for The Middle District of Pennsylvania, Case No. 15-cv-00371, Deposition on December 13, 2019.
101. Richard Sotelo, et al. v. Rawlings Sporting Goods Company, Inc., United States District Court Central district of California, Case No. 2:18-cv-09166-GW-MAA, Deposition on February 14, 2020.
102. Kieran O'Hara, et al. v. Diageo Beer Company USA & Diageo North America, Inc., United States District Court District of Massachusetts, Case No. 1:15-cv-14139-MLW, Deposition on February 20, 2020.
103. Ira Kleiman, as the personal representative of the Estate of David Kleiman, and W&K Info Defense Research, LLC v. Craig Wright, United States District Court, Southern District of Florida, Case No. 9:18-cv-80176-BB/BR, Deposition on April 22, 2020.
104. Richard Ferrari, et al. v. Vitamin Shoppe, Inc., The United States District Court for the District of Massachusetts, Civil Action No. 1:17-cv-10475-GAO, Deposition on July 23, 2020.
105. Jennifer Song and Scott Wertkin, et al. v. Champion Petfoods USA, Inc. and Champion Petfoods LP, United States District Court District of Minnesota, Case No. 18-cv-03205-PJS-KMM, Deposition on December 2, 2020.
106. Michael Maeda and Rick Smith, et al. v. Kennedy Endeavors, Inc., United States District Court for The District of Hawaii, Case No. 18-00459 JAO-WRP, Deposition on December 11, 2020.
107. Robert Van Bebber, et al. v. Dignity Health, United States District Court Eastern District of California, Case No. 1:19-cv-00264-DAD-EPG, Deposition on December 16, 2020.
108. Humana, Inc. v. Life Care Centers of America, Inc., American Arbitration Association, Case No. 01-17-0007-1697, Deposition on December 22, 2020.
109. Youssif Kamal, et al. v. Eden Creamery, LLC., et al., United States District Court Southern District of California, Case No. 18-cv-1298 BAS AGS, Deposition on December 29, 2020.



110. Altamonte Pediatric Associates, P.A. v. Greenway Health, LLC, United States District Court Middle District of Florida Tampa Division, Case No. 8:20-cv-00604, Deposition on January 28, 2021.
111. Jill Hennessey, et al. v. Kohl's Corporation and Kohl's Department Stores, Inc., United States District Court Eastern District of Missouri Eastern Division, Case No. 4:19-cv-01866-DDN, Deposition on February 9, 2021.
112. Hawes, et al. V. Macy's West Stores, Inc., United States District Court Southern District of Ohio Western Division (Cincinnati), Case No. 1:17-cv-00754, Deposition on March 1, 2021.
113. Rachel Colangelo and Kathleen Paradowski, et al. v. Champion Petfoods USA Inc. and Champion Petfoods LP, United States District Court Northern District of New York, Case No. 6:18-cv-01228 [LEK/DEP], Deposition on March 16, 2021.
114. Afshin Zarinebaf, et al. v. Champion Petfoods USA, Inc. and Champion Petfoods LP, United States District Court Northern District of Illinois Eastern Division, Case No. 1:18-cv-06951, Deposition on March 16, 2021.
115. Ramy Shaker, et al. v. Champion Petfoods USA, Inc. and Champion Petfoods LP, United States District Court for The Eastern District of Michigan, Case No. 2:18-cv-13603-LJM-DRG, Deposition on March 16, 2021.
116. Pulmonary Associates of Charleston PLLC v. Greenway Health, LLC, United States District Court Northern District of Georgia Newnan Division, Case No. 3:19-cv-00167-TCB, Deposition on May 28, 2021.
117. Wendy Manemeit, et al. v. Gerber Products Co., The United States District Court for the Eastern District of New York, Case No. 2:17-cv00093, Deposition on June 4, 2021.
118. Jennifer Hasemann and Debbie Hoth v. Gerber Products Co., United States District Court Eastern District of New York, Case No. 1:15-cv-02995-EK-RER, Deposition on June 4, 2021.
119. Jeremy Greene and Cetaria Wilkerson v. Gerber Products Co., United States District Court Eastern District of New York, Case No. 1:16-cv-1153-EK-RER, Deposition on June 4, 2021.
120. Anthem, Inc. v. Express Scripts, Inc., United States District Court Southern District of New York, Civil Action No. 16 Civ. 2048 (ER), Deposition on July 12, 2021.
121. Dezan et al. v. Dignity Health, Superior Court of the State of California for the County of San Bernardino, Case No. CIVDS1516658, Deposition on August 2, 2021.
122. Keith Williams v. St. Joseph Health Personal Care, LLC., Superior Court of California County of Orange, Case No. 30-2020-01134268-CU-OE-CXC, Deposition on October 29, 2021.
123. Allscripts Healthcare, LLC. v. DR/Decision Resources, LLC., United States District Court District of Massachusetts, Case No. 19-cv-11038, Deposition on December 16, 2021.
124. Clay Kramer v. Brixinvest, LLC, United States District Court Central District of California, Case No. 2:20-cv-08844-AB-JPR, Deposition on January 6, 2022.



125. Isaias Vasquez, et al v. Leprino Foods Company, et al., United States District Court for the Eastern District of California, Case No. 1:17-cv-00796-AWI-BAM, Deposition on January 7, 2022.
126. Guy Reggev v. Brius Management Co., et al., Superior Court of California County of Los Angeles, Case No. 18STCV08773, Deposition January 10, 2022.
127. Lorraine Larson, et al. v. Mark Twain Medical Center, Superior Court of California for the County of Calaveras, Case No. 19CV44062, Deposition January 18, 2022.
128. Jared Le Feuvre v. Enterprise Rent-A-Car Canada Company, Ontario Superior Court of Justice, Court File No. CV-20-00647858-00CP, Cross-Examination on March 3, 2022.
129. Smartmed, Inc., et al. v. FirstChoice Medical Group, Inc., et al., Superior Court of California County of Fresno - B.F. Sisk Courthouse, Case No. 18CECG00374, Deposition on May 2, 2022.
130. Holly Rydman, et al. v. Champion Petfoods USA Inc. and Champion Petfoods LP., United States District Court Western District of Washington Seattle Division, Case No. 2:18-CV-01578-TL, Deposition on August 12, 2022.
131. Pam Blackburn, et al. v. Champion Petfoods USA Inc. and Champion Petfoods LP, United States District Court Southern District of Iowa Western Division, Case No. 1:18-cv-0038-JEG-SBJ, Deposition on August 12, 2022.
132. John Perez, et al. v. Leprino Foods Company, et al., United States District Court for the Eastern District of California, Cas No. 1:17-cv-00686-AWI-BAM, Deposition on October 31, 2022.

### **Testimony**

1. State of Tennessee, ex rel., Douglas Sizemore v. Xantus Healthplan of Tennessee, Inc., Chancery Court of Davidson County, Tennessee at Nashville, Case No. 99-917-II, Trial Testimony on October 16, 2001.
2. State of Tennessee, ex rel., Douglas Sizemore v. Xantus Healthplan of Tennessee, Inc., Chancery Court of Davidson County, Tennessee at Nashville, Case No. 99-917-II, Rebuttal Testimony on October 26, 2001.
3. Howard Wright, Inc., et al. v. Olsen Staffing Services, Inc., et al., Superior Court of the State of California for the County of Los Angeles, Case No. BC 200657, Trial Testimony on March 4, 2002.
4. Columbia/HCA Healthcare Corporation - Billing Practices Litigation, United States District Court, Middle District of Tennessee, Nashville Division, Case No. 3-98-MDL-1227 on June 28, 2002.
5. Sacred Heart Medical Center, et al. v. Department of Social and Health Services, et al., Superior Court of the State of Washington in and for the County of Thurston, Case No. 00-2-01898-1, Testimony in Liability Trial on April 14, 2003.
6. Diversified Property, et al. v. Manufacturers Life Insurance (U.S.A.), et al., Superior Court of California, County of San Diego, Case No. GIC 815128, Trial Testimony on October 25, 2004.



7. Bridgestone/Firestone North American Tire v. Sampo Japan Ins. Co. of America, United States District Court for the Middle District of Tennessee Nashville Division Civil Action No. 3-02-1117 on March 7, 2005
8. Group Anesthesia Services, A Medical Group, Inc., v. American Medical Partners of North Carolina, Inc., etc., et al., American Arbitration Association, JAMS Arbitration No. 1100040919, Arbitration Testimony on March 23, 2005.
9. Goldman et al. v. RadioShack Corporation, United States District Court, Eastern District of Pennsylvania, Case No. 03 CV 0032, Testimony in Liability Trial on June 28 and 29, 2005.
10. Goldman et al. v. RadioShack Corporation, United States District Court, Eastern District of Pennsylvania, Case No. 03 CV 0032, Rebuttal Testimony in Liability Trial on July 5, 2005.
11. Mauna Loa Vacation Ownership LLP v. Accelerated Assets, LLP. United States District Court, District of Arizona, Case No. CIV 03-0846 PCT DGC. Trial Testimony on February 22, 2006.
12. School Districts' Alliance v. State of Washington, United States District Court, Eastern District of Thurston, Case No. 04-2-02000-7, Trial Testimony on November 13, 2006.
13. In the Matter of Premier Medical Group, PC, Appellant – Department of Health and Human Services, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-221579701, OMHA Appeal No. 1-18761858, Testimony on April 1, 2008.
14. Darensburg, et al. v. Metropolitan Transportation Commission, United States District Court, Northern District of California, Case No. C-05-1597-EDL, Trial Testimony on October 9, 2008.
15. R. Molina, et al. v. Lexmark International, Inc., Superior Court of the State of California for the County of Los Angeles, Case No. BC339177, Trial Testimony on October 22 and 26, 2009.
16. Dole Fresh Fruit International, Ltd, Hyundai Precision America, Inc., ADRS Case No. 05-1138-RTA, Trial Testimony on February 19, 2010.
17. In the matter of University of Tennessee Cancer Institute, ALJ Appeal No. 1-446 575 318, Testimony on April 20, 2010.
18. Urga, et al. v. Redlands Community Hospital, Superior Court of the State of California, County of San Bernardino, Case No. SCVSS 123769, Trial Testimony on July 20, 2010.
19. Marine Engineers' Beneficial Association v. Department of Transportation, Ferries Division Federal Mediation & Conciliation Service Case No. 110105-52404-6, AGO Matter No. 10499471, July 19, 2011.
20. Ben Davis, et al. v. State of Washington, Department of Transportation - Superior Court of Washington - Pierce County, Case No. 04-2-10585-0, Trial Testimony on July 21, 2011.
21. Richard Robinson v. County of Los Angeles, et. al., United States District Court of California, Central District, Case No. CV06-2409 GAF (VBKx), Trial Testimony on December 1, 2011.
22. In the matter of American Home Patient, ALJ Appeal No. 1-982137828, Testimony on October 29, 2012.



23. In the matter of American Home Patient, ALJ Appeal No. 1-924297238, Hearing Testimony on February 28, 2013.
24. TaylorMade Golf Company Challenge to Callaway Golf Company's Final Response, National Advertising Division, New York, Testimony on March 13, 2013.
25. United States of America, ex rel. Tammie Taylor v. Life Care Centers of America, Inc., United States District Court Eastern District of Tennessee at Chattanooga, Civ. Action No. 1:12-CV-64, Testimony on May 13, 2014.
26. United States of America v. Houshang Pavhezadeh, United States District Court for the Central District of California, No. CR 13-0320-R, Testimony on May 19, 2014.
27. Sherman Way Oil, Inc. (Bijan Pouladar), American Pacific Enterprises Group (Sherwin Louie), Bahman Kohanteb, Hamid Kalhor, Claimants, v. Circle K Stores, Inc., Respondent, Alternative Dispute Resolution Case No's. 13-7103-DSC through 13-7106-DSC, Arbitration Testimony on October 10, 2014.
28. Heidi's Children Dental Center (DC14-0813-204-LM) v. Denti-Cal, Testimony at Administrative Law Judge Hearing, Judge Lewis Munoz, in Los Angeles on November 5, 2014.
29. AdvanceMed Audit of Altercare of Wadsworth, OMHA Appeal No. 1-912446681, Bertha Sanchez, et al. v. St. Mary Medical Center, et al., Superior Court of the State of California for the County of San Bernardino, Case No. CIVDS 1304898, Certification Hearing Testimony on October 21, 2016.
30. Bertha Sanchez, et al. v. St. Mary Medical Center, et al., Superior Court of the State of California for the County of San Bernardino, Case No. CIVDS 1304898, Certification Hearing Testimony on October 21, 2016.
31. In Re Dial Complete Marketing and Sales Practice Litigation, United States District Court, District of New Hampshire, Case No. 11-md-2263-SM (MDL Docket No. 2263), Hearing Testimony on November 16, 2016.
32. United Healthcare Insurance Company v. Lincare Inc., et al., American Arbitration Association, Arbitration No. 01-15-0003-4095, Arbitration Testimony on February 6, 2017.
33. The United States of America and The State of Florida ex rel. Angela Ruckh v. CMC II, LLC, United States District Court for the Middle District of Florida Tampa Division, Civil Action No. 8:11 CV 1303 SDM-TBM, Trial Testimony on February 8, 2017.
34. Federal Government of Germany v. A Consortium of Publicly Traded Companies in an arbitration under the laws of Germany, Arbitration Testimony on March 21 and 22, 2017.
35. In Re Determination of Royalty Rates and Terms for Transmission of Sound Recordings by Satellite Radio and "Preexisting" Subscription Services (SDARS III), United States Copyright Royalty Judges The Library of Congress Washington, D.C., Case No. 16-CRB-0001-SR/PSSR (2018-2022), Trial Testimony on May 9, 2017.
36. ZPIC Audit Appeal of Providence Health System Southern California, Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-1823418684, Hearing Testimony on October 16, 2017.



37. New Beacon Healthcare Group, LLC, Office of Medicare Hearings & Appeals, OMHA Appeal Number 1-1269788965, Hearing Testimony on December 1, 2017.
38. Arriva Medical LLC, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-1874414073, Post Pre-Hearing Conference Testimony on March 23, 2018.
39. Christopher Corbin, et al. v. Indus Investment, Inc., Superior Court of the State of California for the County of Los Angeles, Case No. BC565881, Trial testimony on April 6, 2018.
40. Toll Collect GmbH v. Federal Republic of Germany, Hearing Testimony on April 16, 2018.
41. Arriva Medical, LLC, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-1945149644 (Sub-Universe August 2013), Appellant's Hearing Testimony on April 18, 2018.
42. Application of Entergy Texas, Inc., for Authority to Change Rates, Before the State Office of Administrative Hearings, SOAH Docket No. 473-18-3733, PUH Docket No. 48371, Notarized Testimony on August 16, 2018.
43. Arriva Medical, LLC, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-2049326076 (Sub-Universe September 2013), Telephonic Hearing Testimony on September 11, 2018.
44. Arriva Medical, LLC, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-1572478459 (Sub-Universe January to June 2013), Telephonic Hearing Testimony on September 20, 2018.
45. Brendan C. Haney v. Costa Del Mar Inc., In The Circuit Court, Fourth Judicial Circuit, in and for Duval County, Florida, Case No. 16-2017-CA-004797-XXXX-MA, Hearing Testimony on December 5, 2018.
46. Arriva Medical, LLC, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-2159094909, Telephonic Hearing Testimony on January 23, 2019.
47. Bay Hospital, Inc. d/b/a Gulf Regional Medical Center, et. al., v. WellCare of Florida, Inc., et al., American Arbitration Association, Arbitration No. 01-19-003-9745, Telephonic Arbitration Hearing on June 10, 2020.
48. Nurse on Call, Inc. – Naples, Office of Medicare Hearings & Appeals, ALJ Appeal No. 1-6478330371, Telephonic Hearing Testimony on April 19, 2021.
49. Discovery Medical Diagnostic Services LLC., Office of Medicare Hearings & Appeals, OMHA Appeal No. 3-5984168562, Telephonic Hearing Testimony on April 20, 2021.
50. Interim Healthcare of Northwestern Ohio, Inc., Office of Medicare Hearings & Appeals, OMHA Appeal No. 3-5132031191, Telephonic Hearing Testimony on August 31, 2021.
51. Afshin Zarinebaf, et al. v. Champion Petfoods USA, Inc., et al., United States District Court Northern District of Illinois Eastern Division, Case No. 1:18-cv-06951, Hearing Testimony on August 9, 2021.
52. Mississippi Homecare of Jackson II, LLC, Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-5894034302R1, Telephonic Hearing Testimony on September 10, 2021.
53. Clayton Dezan, et al. v. Dignity Health, Superior Court of The State of California for the County of San Bernardino, Case No. CIVDS1516658, Trial Testimony on September 30, 2021.



54. Kenneth John Williams v. Toyota Motor Corporation Australia Limited (CAN 009 686 097), New South Wales Registry - Federal Court of Australia, File No. NSD1210/2019, Trial Testimony on December 06, 2021 and December 07, 2021.
55. Sutter Health, et al. v. Health Plan of San Joaquin, American Arbitration Association, JAMS Arbitration No. 1130009155, Hearing Testimony on November 17, and December 13, 2021.
56. Community Home Care of Vance County, LLC, Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-7153823774, Hearing Testimony on January 12, 2022.
57. Norwalk Hospital Inpatient Rehabilitation Facility, Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-3731869901, Hearing Testimony on February 10, 2022.
58. US Med, LLC., Office of Medicare Hearings & Appeals, OMHA Appeal No. 17255890416-000, Hearing Testimony on March 16, 2022.
59. Medical Facilities of America, Office of Medicare Hearings & Appeals, OMHA Appeal No. 1831202985, Hearing Testimony on March 24, 2022.
60. CHE Senior Psych Services P.C., Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-4156833004, Hearing Testimony on March 30, 2022.
61. Infinity Home Care of Lakeland, LLC., Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-8815945674, Hearing Testimony on April 13, 2022.
62. Infinity Home Care of Pinellas, LLC., Office of Medicare Hearings & Appeals, OMHA Appeal No. 1-8815941917, Hearing Testimony on April 27, 2022.
63. Nurse on Call, Inc., Office of Medicare Hearings & Appeals, OMHA Appeal No. 3-7050865432, Hearing Testimony on April 29, 2022.
64. US Med, LLC, Office of Medicare Hearings & Appeals, OMHA Appeal No. 3-7324070651, Hearing Testimony on May 11, 2022.
65. Houston County Healthcare, Office of Medicare Hearings & Appeals, OMHA Appeal No. 3-7134723932, Hearing Testimony on June 28, 2022.
66. New Beacon Healthcare Group, LLC., Office of Medicare Hearings and Appeals, ALJ Appeal No. 3-6784515374, Hearing Testimony on July 11, 2022.
67. Unity Hospice of Western Illinois, LLC., Office of Medicare Hearings and Appeals, OMHA Appeal No. 3-9245440847, Hearing Testimony on September 26, 2022.

### **Speaking Engagements**

1. Global Brand Protection: Challenges and Opportunities, December 8, 2015.
2. Washington Health Care Conference, May 2016.
3. 4th Advanced Forum on False Claims & Qui Tam Enforcement Conference, January 2017.
4. False Claims Act/Qui Tam Whistleblowers Litigation: Hot Buttons in 2017 Live Webcast, March 2017.



5. Fraud & Abuse: Part II – Understanding Statistical Sampling, Live Webcast, September 2017.
6. American Hospital Association Chief Compliance Officers Roundtable: Defending against audits using statistical sampling and extrapolation, April 2018.
7. How to Effectively Use Statistical Sampling in Class Action Litigation: Tips and Strategies in 2019 Live Webcast, December 2018.
8. Statistical Sampling in Healthcare Audits and Investigations, HCCA's 23<sup>rd</sup> Annual Compliance Institute, April 9, 2019.
9. False Claims Act: A Look Back and 2021 Expectations LIVE Webcast, The Knowledge Group Webinar, December 03, 2020.
10. False Claims Act Liability: Best Practices in Managing Complexities, The Knowledge Group Webinar, April 2021.
11. Surveys and Certification in Consumer-Finance Class Action: Supporting, Attacking Predominance and Superiority, Strafford, August 26, 2021.
12. Class Certification in Antitrust: Key Considerations to Avoid Pitfalls Live Webcast, The Knowledge Group Webinar, September 15, 2021.
13. Looking Ahead: The Future of Class Action Litigation Live Webcast, The Knowledge Group Webinar, January 13, 2022.
14. The Evolving Standards for Antitrust Class Certification: Exploring Unresolved Issues Live Webcast, The Knowledge Group Webinar, February 9, 2022.

### **Publications**

1. Boedeker, Stefan and Goetz Trenkler. (2001). "A Comparison of the Ridge and Iteration Estimator" - in: Econometric Studies: A Festschrift in Honour of Joachim Frohn (ed. by Ralph Friedmann, Lothar Knueppel, and Helmut Luetkepohl), New Brunswick.
2. Boedeker, Stefan (2013). Observational Studies in a Litigation Context: Important Practices in a Large-Scale Study. BRG Review, Spring 2013 Issue.
3. Boedeker, Stefan and Andreas Groehn. (2021). Mini Roundtable: Calculating Damages in Cross-Border Class Actions. Corporate Disputes Magazine, Jul-Sep 2021 Issue.
4. Boedeker, Stefan. (2022). One-On-One Interview: Class Certification In Antitrust Litigation. Corporate Disputes Magazine, Apr-Jun 2022 Issue.

### **Recognitions**

1. Stefan was identified by Who's Who Legal as one of the Leading Practitioners in the field of Litigation Expert Witness in 2020, access <https://whoswholegal.com/stefan-boe>.
2. Included in "Marquis Who's Who in America" as a Subject of Biographical Record in 2021-22.
3. Included in "Marquis Who's Who in the World" as a Subject of Biographical Record in 2021-22.
4. Recipient of the Albert Nelson Marquis Lifetime Achievement Award, 2021.

### **Professional and Business History**



- » Berkeley Research Group, 2010 - Present, Managing Director
- » Resolution Economics, 2008-2010, Partner
- » Alvarez & Marsal, 2007-2008, Managing Director
- » LECG LLC, 2005-2007, Director
- » Navigant Consulting Inc., 2004-2005, Managing Director in Litigation and Investigation Practice
- » Deloitte & Touche LLP, 2003 - 2004, Leader of the Economic and Statistical Consulting Practice in the West Region
- » PricewaterhouseCoopers LLP, 2002 – 2003, Leader of the Litigation Consulting Group in Los Angeles, Leader of the Economic and Statistical Consulting Practice in the West Region
- » Andersen LLP, 1992- 2002 – Partner (since 2000), last position held: Director of Economic and Statistical Consulting practice in the Pacific Region
- » University of California, San Diego, 1989-1991 – Teaching Assistant, Department of Economics
- » German Government, 1986-1989 - Economic Research Assistant