FINANCIAL & ECONOMIC CONSULTING

BONNIE J. GOLDSMITH SENIOR CONSULTANT

M.B.A., University of California— Berkeley

B.S. Business Administration, University of California— Berkeley

Bonnie J. Goldsmith, Senior Consultant, has consulted on numerous litigation matters during the last 35 years. She has provided expert testimony on accounting, financial, and economic matters. While the issues have varied from case to case, her work has typically involved the calculation of damages. Ms. Goldsmith has also had significant experience in assessing underlying accounting and financial data for the purpose of assessing liability or causation. She has been involved in a variety of complex litigation matters involving breach of contract, theft of trade secrets, trademark infringement, copyright infringement, patent infringement, breach of fiduciary duty, alter ego, construction claims, lender liability, and accounting malpractice. She has also consulted in a variety of industries, including high technology, pharmaceuticals, biotechnology, telecommunications including internet, securities, software, real estate, banking, and construction. Her previous experience includes work in an international accounting firm. She has been a Certified Public Accountant since 1982 (currently inactive since May 2015).

EXPERIENCE

2008-Present	Senior Consultant, LitiNomics, Inc.
2004–2008	Vice President, CRA International, Inc.
1999–2004	Managing Director, InteCap, Inc.
1999	Accounting Instructor, University of California–Berkeley, Extension
1996–1999	PHB Hagler Bailly, Inc. Principal, 1996-1999 Senior Consultant, 1996
1993–1996	Senior Manager, The Barrington Consulting Group
1989–1993	Manager, Freeman & Mills, Inc.
1985–1989	Peterson & Co. Consulting Executive Consultant, 1988-1989 Senior Consultant, 1986–1988 Staff Consultant, 1985–1986
1982–1983	Senior Auditor (Staff Auditor, 1979–1982), Arthur Andersen & Co.

EXPERT TESTIMONY

Deposition

<u>Lennar Mare Island, LLC</u> v. Steadfast Insurance Company (United States District Court, Eastern District of California, Sacramento Division, No. 2:16-CV-00291-KJM-KJN)

<u>Luxul Technology Inc.</u> v. Nectarlux, LLC, JKenney Consulting, Inc., and James Keeney (United States District Court, Northern District of California, San Jose Division, No. CV14-03656 LHK (HRL))

In re the matter of The Hogan Family Trust Dated April 19, 2007 (Superior Court of California, County of San Joaquin, No. 39-2014-00314049-PR-TR-STK)

<u>Global Equipment Services and Manufacturing</u> v. Huan P. Nguyen (Superior Court of California, County of Santa Clara, No. 1-14-CV-260551)

<u>Hawley and Bissett</u> v. Russell Hawley, et al (Superior Court of California, County of Stanislaus, No. 680979)

Individuals v. Individuals (Superior Court of California, County of San Diego, No. 37-2011-00099290-CV-BC-CTL)

<u>Kilopass Technology, Inc.</u> v. Sidense Corporation (United States District Court, Northern District of California, San Francisco Division, No. 310-cv-02066 SI)

Ahmad S. Mahmoud v. <u>Brinks, Inc.</u> (Superior Court of the State of California, County of Sacramento, No. 34-2010-00075279)

Shank v. <u>CRST Van Expedited, Inc., John Wilson, et al.</u> (Superior Court of the State of California, County of San Bernardino, No. SCVSS 140516)

<u>625 3rd Street Associates, LP</u> v. The Board of the National Credit Union Administration, as Liquidating Agent for Kaiperm Federal Credit Union et al (United States District Court, Northern District of California, No. C 09-0564 WHA & C-09 3820 WHA (Consolidated))

The Bruce and Patricia Hendrix Foundation v. <u>BSGL LLC</u> (Superior Court of the State of California, County of San Mateo, No. CIV470541)

Digital Video Systems, Inc. vs. Edmund Sun; <u>C2 Microsystems, Inc.</u>; Jeecom, Inc.; Enmedia, Inc. et al. (Superior Court of the State of California, County of Santa Clara, No. 106CV061760)

<u>Verigy US, Inc.</u> v. Romi Mayder; Wesley Mayder; Silicon Test Systems, Inc.; Silicon Test Solutions, LLC (United States District Court, Northern District, San Jose Division, No. 5:07-cv-04330-RMW (HRL))

Official Committee of Unimproved Lot Owners v. <u>Mt. Konocti Mutual Water Company</u> (United States Bankruptcy Court, Northern District of California, Santa Rosa Division, No. 90-11573)

<u>Equity Office Properties Trust</u> v. Wentz Group, et al. (Superior Court of the State of California, County of San Francisco, No. 05-442545)

<u>Walter Koenig</u> v. Paul Blanco, et al. (Superior Court of the State of California, County of Napa, No. 26-23804)

Bank of Stockton v. S.L. Toccoli, et al. (JAMS Reference No: 1130002361)

Jesse Guzman v. Longs Drugs Stores (Superior Court for the State of California, County of Los Angeles, Case #BC 297542)

Marjorie H. Bright, et al. v. Calvin E. Bright, et al. (Superior Court of the State of California, Case # 272570)

<u>Walter Bittner, et al.</u> v. Kirk Bashore, et al.; <u>James Almen, et al.</u> v. Kirk Bashore, et al. (Superior Court of the State of California; Cases #'s 771246 and Consolidated Action No. 789795)

Palladino v. Reclamation District #800, et al. (Contra Costa County Superior Court)

<u>P.T. Kartika ABEF International, et al.</u> v. Avalon Bay Foods, Inc., et al. (United States District Court, Northern District of California)

Kord Enterprises, II, et al. v. California Commerce Bank, et al. (Alameda County Superior Court)

Trial/Arbitration

Orange County Water District v. SABIC Innovative Plastics US, LLC, et al. [Retained by C&D Technologies, Inc.] (Superior Court of California, County of Orange, No. 30-2008-00078246-CU-TT-CXC)

Individuals v. Individuals (Superior Court of California, County of San Diego, No. 37-2011-00099290-CV-BC-CTL)

Shank v. <u>CRST Van Expedited, Inc., John Wilson, etc.</u> (Superior Court of the State of California, County of San Bernardino, No. SCVSS 140516)

<u>625 3rd Street Associates, LP</u> v. The Board of the National Credit Union Administration, as Liquidating Agent for Kaiperm Federal Credit Union et al (United States District Court, Northern District of California, No. C 09-0564 WHA & C-09 3820 WHA (Consolidated))

<u>Coutant & Goheen</u> v. Morgan Stanley Dean Witter, Inc. and David Owen Earle (Before the New York Stock Exchange, Inc. No. 2002-010359)

<u>Walter Koenig</u> v. Paul Blanco, et al. (Superior Court of the State of California, County of Napa, No. 26-23804)

<u>Paul L. Mouldenhauer, Jr.</u>, et al., v. Morgan Stanley Dean Witter, Inc. and David Owen Earle (Before the New York Stock Exchange, Inc. No. 2002-010196)

Bank of Stockton v. S.L. Toccoli, et al. (JAMS Reference No: 1130002361)

<u>Virtual Silicon Technology, Inc.</u> v. Library Technologies, Inc.; Library Technologies, Inc. v. <u>Virtual Silicon Technology, Inc.</u> (American Arbitration Association)

Myers, et al. v. Kelly, et al. (San Francisco County Superior Court)

PUBLICATIONS AND PRESENTATIONS

"Response to One Man's Opinion Comments on the Winter issue's 'A New Look at Expected Cash Flows and Present Value Discounts" AICPA CPA Expert, Spring 2004 (Co-authored with Michael A. Crain and Michael J. Wagner)

Litigation Services Handbook (4th Edition – 2007, 3rd Edition – 2001), John Wiley & Sons.

"Alter Ego" Chapter (4th Edition, Chapter 29) (3rd Edition, Chapter 38) (Co-authored with Michael J. Wagner).

"Adjusted Present Value (APV) Method" (4th Edition, Appendix to Chapter 13) (Co-authored with Greg Hallman).

"Trigon and its Aftermath: Document Management Tips" Law Seminars International Calculating & Proving Patent Damages Conference, July 16, 2004, San Francisco, CA

"Economic Damages," AICPA National Business Valuation Conference, November 17, 2003, Phoenix, AZ

CERTIFICATIONS AND MEMBERSHIPS

Certified Public Accountant in the State of California (Active from December 1982 – May 2015; currently inactive)

Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants (AICPA) (ending 2014)

Member of the AICPA (ending May 2015)

Member of the California Society of CPAs (ending May 2015)