

**MARK A. GUSTAFSON**  
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Mr. Gustafson applies his expertise in economics, econometrics, and modeling to litigation, complex business issues, and the analysis of public policy issues. He has worked extensively in the areas of health care, insurance, employment, data privacy, ERISA, finance, intellectual property (IP), commercial damages, and class certification.

In his litigation work, Mr. Gustafson has provided deposition, arbitration, and trial testimony related to the economics of identity theft, physician compensation, the reasonable value of medical services, retirement benefits, employment compensation, lost earning capacity, and commercial damages, and he has critiqued plaintiffs' proposed damages formulas in several class actions. His case work has involved evaluating claims of excessive investment fees in corporate 401(k) defined contribution plans, assessing the reasonable value of medical services for physicians and hospitals, analyzing health insurance claims to identify instances of alleged fraud and inappropriate billing by hospital providers, and auditing risk-pool reconciliations that set the level of at-risk payments to a hospital group and its physician partners. He has worked on several privacy-related class actions, providing testimony related to the economics of identity theft and damages, as well as supporting privacy, damages, survey, and technical experts.

Mr. Gustafson has worked with clients to perform affirmative pay equity studies and develop methodologies to address identified disparities. He has explored economic issues associated with a wide range of insurance products, including disability, health, life, product liability, and property insurance, as well as variable annuities. Mr. Gustafson also has experience in a variety of ERISA matters, including those related to health care plans, benefits, and insurance claims. Additionally, he has extensive experience assembling and analyzing large, proprietary datasets common in pay equity, insurance, and health care engagements. Prior to joining Analysis Group, Mr. Gustafson was the business manager in Tokyo for an international nonprofit. He also taught economics as a course assistant at the Harvard Kennedy School.

**EDUCATION**

M.P.P. Harvard Kennedy School  
B.A. Business Economics and Political Science, University of California, Los Angeles

**PROFESSIONAL EXPERIENCE**

2000–Present Analysis Group, Los Angeles, CA, and Boston, MA  
1999–2000 Research Assistant, Harvard Institute for International Development, Harvard University, Cambridge, MA  
1998–1999 Course Assistant, Kennedy School of Government, Harvard University, Cambridge, MA

## TESTIFYING EXPERIENCE

- ***Barrett, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report and provided arbitration testimony related to economics of identity fraud and responded to the claimants' damages claim.
- ***Richard Christian, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report and provided arbitration testimony related to economics of identity fraud and responded to the claimants' damages claim.
- ***Dr. Michael Jadali, D.O., Center for Pain & Rehabilitation Medicine, and Pacific Coast Medical Clinic v. Cigna Health and Life Insurance Company and Cigna Healthcare of California***  
*Case No. 19-cv-341058, Superior Court of California, County of Santa Clara*  
Provided deposition testimony responding to the plaintiffs' claim for lost profits.
- ***David Rayner, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report, provided arbitration testimony related to economics of identity fraud, and responded to the claimants' damages claim.
- ***Jessica Woody, Emsurgcare, and Emergency Surgical Assistant v. United Healthcare Services, Inc.***  
*Case No. 23STCV01802, Superior Court of California, County of Los Angeles*  
Submitted an expert report regarding the reasonable value of emergent physician services.
- ***McCoullough, et al. v. Morgan Stanley*** (FINRA arbitration)  
Testified at arbitration related to the payment and composition of compensation under the cash and equity compensation plans available to brokers.
- ***Amy Fleschert, et al. v. Ceders-Sinai Medical Center***  
*Case No. 19STCV05681, Superior Court of California, County of Los Angeles*  
Submitted a declaration rebutting the plaintiff's damage theory based on the assumption that Ceders-Sinai's emergency department (ED) facility fees are unrelated to the services provided to ED patients.
- ***Pomona Valley Hospital Medical Center v. Kaiser Foundation***  
*Case No. KC069796, Superior Court of the State of California, County of Los Angeles*  
Submitted a declaration related to common claims processing systems among hospital providers. Provided trial and deposition testimony related to the reasonable value of the emergency medical services in dispute.
- ***Michael Xu and Daniel Vaz-Pocas, et al. v. Porsche Cars North America, Inc.***  
*Case No. 1:20-cv-00510-AT, US District Court, Northern District of Georgia*  
Submitted an expert report critiquing the plaintiffs' damages model and addressing issues relevant to class certification.
- ***Joseph Amato, James B. Moore, George Sadoval, Ian Connolly, and Andrew Hinshaw, et al. v. Subaru of America, Inc. and Subaru Corporation***  
*Case No. 2:18-CV-16118-JHR, US District Court, District of New Jersey*  
Provided deposition testimony responding to the plaintiffs' expert's regression-based damages model.
- ***Maria Andrade v. American First Financial, et al.***  
*Case No. 18-cv-6743-SK, US District Court, Northern District of California*  
Provided deposition testimony responding to the plaintiff's damages expert in a class action involving retail installment sales contracts.

- ***Opal Labs, Inc. v. Sprinklr, Inc.***  
*Case No. 3:18-01192-HZ, US District Court, District of Oregon*  
Provided deposition and trial testimony on behalf of the defendant related to damages from an alleged theft of trade secrets and alleged intentional interference with Opal's business relationships.
- ***Lynne Houserman v. Comtech Telecommunications Corporation, et al.***  
*Case No. 19-cv-00644, US District Court, Western District of Washington, Seattle*  
Provided deposition testimony on behalf of the plaintiff related to her claims for breach of contract and wrongful termination.
- ***HayDX v. Lyndon Ichida; HayDay Farms, Inc.***  
*Case No. PSC1800056, Superior Court of California, County of Riverside* Provided deposition and trial testimony regarding the value of farm machinery and improvements.
- ***Dr. Mehmet Pekerol and Mehmet Pekerol M.C., A.P.C. v. Christina Anakor; Kindred Healthcare Operating, Inc.; KND 53, LLC and KND Development 53, LLC***  
*Case No. BC596704, Superior Court of California, County of Los Angeles*  
Provided deposition testimony regarding the plaintiff's alleged lost practice revenue.
- ***CFHS Holdings, Inc. dba Marina Del Rey Hospital v. HealthCare Partners Affiliates Medical Group and DaVita Medical Group Associates California, Inc.***  
*Case No. BC696335, Superior Court of California, County of Los Angeles*  
Provided deposition testimony regarding the reasonable value of out-of-network ED services.
- ***HayDay Farms, Inc. v. FeeDx Holdings, Inc.; Thomas Tsai; HayDx, Inc.; and FFNT*** (American Arbitration Association arbitration)  
Provided arbitration testimony in phase one of the arbitration regarding the sales activities of the parties and in phase two regarding damages.
- ***Israel Perez v. The United States of America***  
*Case No. 16CV191-JAH-MDD, US District Court, Southern District of California*  
Provided trial and deposition testimony on the plaintiff's lost earning capacity and the appropriate discount rate for the plaintiff's life care plan.
- ***California Spine and Neurosurgery Institute v. Blue Shield of California***  
*Case No. SC128665, US District Court, Northern District of California*  
Submitted a declaration on behalf of the defendant regarding the reasonable value of disputed services.
- ***California Spine and Neurosurgery Institute v. Blue Shield of California***  
*Case No. SC127959, US District Court, Northern District of California*  
Submitted a declaration on behalf of the defendant regarding the proper adjudication of the disputed claims.
- ***Adelphia, Inc. dba Village Auto, Dan's One Stop Shop, LLC and Element Garage, LLC, et al. v. Heritage-Crystal Clean, Inc., et al.***  
*Case No. 15-L-386, consolidated with 15-L426 and 15-L54, Sixteenth Judicial Circuit Court of Illinois, County of Kane*  
Provided deposition testimony critiquing the plaintiffs' expert's damages model.

- ***Shakespeare, et al. v. Adventist Health Systems/West***  
*Case No. SCV00035863, Superior Court of California, County of Placer*  
Provided trial testimony related to the plaintiffs' alleged loss of income from the expiration of an ED call contract and the reduction in the plaintiffs' surgical block time at the defendant hospital.
- ***Roger McCullar v. The United States of America***  
*Case No. 2:16-cv-01174-TLN-CKD, US District Court, Eastern District of California*  
Submitted an expert report on the plaintiff's lost earning capacity and the appropriate discount rate for the plaintiff's life care plan.
- ***ADT LLC and ADT US Holdings v. Vivint, Inc.***  
*Case No. 9:14-cv-80432-DMM, US District Court, Southern District of Florida*  
Submitted a rebuttal expert report and provided deposition testimony responding to the plaintiffs' damages experts.
- ***Jaxon Nichols v. The United States of America***  
*Case No. 16CV1584-GPC-WVG, US District Court, Southern District of Florida*  
Submitted an expert report on the plaintiff's lost earning capacity and the appropriate discount rate for the plaintiff's life care plan.
- ***Gastelum and Bryden, et al. v. Verizon California, Inc.***  
*Case No. CGC-11-51146, Superior Court of California, County of San Francisco* costs associated with the failure of the putative class members to make timely payment.
- ***Timothy Gendreau, et al. v. California Physicians' Service, D.B.A Blue Shield of California***  
*US District Court, Southern District of California*  
Submitted a declaration on behalf of Blue Shield regarding whether Blue Shield properly calculated deductible and out-of-pocket maximums for Mr. Gendreau, and whether prescription benefits were properly paid.
- ***Susan Chan D.D.S. v. Delta Dental***  
*California Court of Appeals, First Appellate District, Division Four*  
Submitted a rebuttal expert report and provided deposition testimony on behalf of Delta Dental related to Dr. Chan's allegation that Delta Dental failed to properly administer its patient referral program, causing Dr. Chan to lose business.
- ***Duncan Roy, et al. v. County of Los Angeles; Leroy D. Baca, Sheriff of Los Angeles County***  
*US District Court, Central District of California*  
Submitted a rebuttal expert report on behalf of the County of Los Angeles analyzing the plaintiff's expert's calculation of the number of people in each putative class and of the alleged frequency of over-detentions related to enforcements of immigration detainers.
- ***Hunters Run Apartments, LTD., et al. v. WCA Waste Corporation, et al.***  
*US District Court, Northern District of Florida, Gainesville*  
Submitted a rebuttal expert report and provided deposition testimony on behalf of the defendant evaluating the plaintiffs' expert's report opining on damages and the availability of required data.
- ***Alexis Gurshin v. Bank of America Corporation***  
*US District Court, District of Nevada*  
Submitted an expert report on behalf of Bank of America analyzing the plaintiff's damages claim.

- ***David Couch v. Morgan Stanley & Co., Incorporated and Morgan Stanley Smith Barney, LLC***  
*Case No. 1:14-CV-0010-LJO-JL, US District Court, Eastern District of California*  
Submitted a rebuttal expert report on behalf of the defendant analyzing the plaintiff's expert's damages claims and providing an alternative damages analysis related to the plaintiff's alleged wrongful termination.
- ***Stevenson v. The Bank of New York***  
*US District Court, Southern District of New York*  
Provided deposition and trial testimony related to retirement benefits and employment compensation due to the plaintiff, resulting from the bank's alleged failure to continue to accrue retirement benefits while the plaintiff was seconded to an affiliated bank, and the alleged failure to reemploy the plaintiff following the end of his service with the affiliated bank.

## SELECTED CASE ASSIGNMENTS

### Class Certification / Mass Arbitrations

- ***Barrett, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report and provided arbitration testimony related to economics of identity fraud and responded to the claimants' damages claim.
- ***Jose Alpizar, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report regarding the economics of identity fraud and responding to the claimants' damages claim.
- ***Richard Christian, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report and provided arbitration testimony related to economics of identity fraud and responded to the claimants' damages claim.
- ***David Rayner, et al. v. BetMGM, LLC*** (JAMS arbitration)  
Submitted a report and provided arbitration testimony related to economics of identity fraud and responded to the claimants' damages claim.
- ***Erica Frasco, et al. v. Flo Health, Inc., Google, LLC, Facebook, Inc., AppsFlyer, Inc., and Flurry Inc.*** (June 2022 to date)  
Supported economic and technical experts in this class action related to the alleged sharing of confidential health information by Flo Health through the use of software development kits. The economic expert addressed issues related to damages and commonality while the technical expert provided insights into how the technology worked and what information was actually transmitted.
- ***Michael Xu and Daniel Vaz-Pocas, et al. v. Porsche Cars North America, Inc.*** (March 2022 to date)  
Submitted an expert report critiquing the plaintiffs' damages model and addressing issues relevant to class certification.
- ***Joseph Amato, James B. Moore, George Sadoval, Ian Connolly, and Andrew Hinshaw, et al. v. Subaru of America, Inc. and Subaru Corporation*** (March 2022 to date)  
Provided deposition testimony responding to the plaintiffs' expert's regression-based damages model.
- ***Maria Andrade v. American First Financial, et al.*** (November 2021–March 2022)  
Provided deposition testimony responding to the plaintiff's damages expert in a class action involving retail installment sales contracts.

- ***IntegrityMessageBoards.com v. Facebook*** (October 2020–August 2021)  
Supported an economist with expertise in marketing and digital advertising and a technical expert on behalf of Facebook. The economist provided background on digital advertising and the numerous technologies available to different actors, and critiqued the damage model put forward by the plaintiff's expert. The technical expert analyzed the data available in the case to assess whether the proposed damages model could be implemented. The court did not certify the class.
- **Confidential Investigation by Washington, DC Attorney General Related to Alleged Privacy Violation by a Social Media Company** (May 2020–June 2022)  
Supported a survey expert in assessing the consumer's privacy preferences and understanding of the social media company's terms of service and privacy disclosures.
- ***In re: FCA US LLC Monostable Electronic Gearshift Litigation*** (July 2018–December 2019)  
Supported two experts in the litigation. The first evaluated the plaintiffs' proposed conjoint analysis and assessed whether the proposed analysis would accomplish the purpose for which it was designed. The second critiqued the plaintiffs' expert's damages model and analyzed issues relevant to class certification.
- ***In re: Facebook, Inc. Consumer Privacy User Profile Litigation*** (June 2018–January 2023)  
Assisted counsel in identifying experts for a broad range of assignments. Supported an economist in evaluating the reasonableness of settlement.
- ***In re: Yahoo! Inc. Customer Data Security Breach Litigation*** (February 2018–September 2018)  
Supported an expert evaluating consumer preferences and habits related to the sharing of private information, and critiquing the plaintiffs' expert's damages model.
- ***Adelphia, Inc. dba Village Auto, Dan's One Stop Shop, LLC and Element Garage, LLC, et al. v. Heritage Crystal Clean*** (April 2017–April 2018)  
Provided deposition testimony critiquing the plaintiffs' expert's damages model in this class action related to fuel surcharges.
- ***Glenn, et al. v. Hyundai Motor Co., et al.*** (April 2017–March 2018)  
Supported one expert addressing the plaintiffs' proposed damages methodology and another evaluating the plaintiffs' expert's proposed conjoint analysis in this class action related to panoramic sunroof fractures.
- ***Kondash v. Kia Motors America, Inc., et al.*** (April 2017–March 2020)  
Supported one expert addressing the plaintiff's proposed damages methodology and another evaluating the plaintiff's expert's proposed conjoint analysis in this class action related to panoramic sunroof fractures.
- ***Gastelum and Bryden, et al. v. Verizon California, Inc.*** (October 2012–June 2018)  
Prepared a declaration analyzing Verizon California's collection costs associated with the failure of the putative class members to make timely payment.
- ***Looper, et al. v. FCA US LLC, fka Chrysler Group LLC*** (July 2016–November 2016)  
Supported an expert analyzing the plaintiff's proposed method for proving class-wide damages.
- ***Duncan Roy, et al. v. County of Los Angeles; Leroy D. Baca, Sheriff of Los Angeles County***  
Submitted a rebuttal expert report on behalf of the County of Los Angeles analyzing the plaintiff's expert's calculation of the number of people in each putative class and of the alleged frequency of over-detentions related to enforcements of immigration detainers.

- ***Hunters Run Apartments, LTD., et al. v. WCA Waste Corporation, et al.***  
Submitted a rebuttal expert report and provided deposition testimony on behalf of the defendant evaluating the plaintiffs' expert's report opining on damages and the availability of required data.
- ***Campbell v. Facebook, Inc.*** (December 2015–January 2016)  
Supported an expert responding to the plaintiffs' motion for class certification and rebutting the plaintiffs' expert's proposed damages model.
- ***Elkind and Rose, et al. v. Revlon Consumer Products Corporation*** (October 2015–June 2016)  
Supported an expert rebutting the plaintiff's claim that Revlon's use of the term DNA Advantage was false and misleading.
- ***Yaeger, et al. v. Subaru of America, Inc. and Fuji Heavy Industries, Ltd.*** (September 2014–June 2015)  
Estimated exposure in support of settlement negotiations related to claims of excess oil consumption for certain Subaru vehicles.
- ***Coba, et al. v. Ford Motor Company*** (May 2014–August 2017)  
Analyzed the plaintiff's claim of excess depreciation related to F-series and E-series Ford vehicles because of fuel tank delamination.
- ***Guillory, et al. v. County of Los Angeles*** (June 2013–October 2014)  
Submitted a declaration analyzing the plaintiffs' class-wide damages due to alleged improper administration of the county's general relief welfare program.
- ***Margie Daniel, et al. v. Ford Motor Company*** (November 2012–January 2018)  
Estimated excess depreciation experienced by owners of the Ford Focus resulting from an allegedly defective suspension system, and evaluated claims of premature tire wear.
- ***Zakskorn, et al. v. American Honda Motor Co., Inc.*** (July 2012–February 2013)  
Estimated excess depreciation experienced by owners of accused Honda vehicles resulting from an allegedly defective braking system.
- ***Charlotte Phillips, et al. v. WellPoint, Inc.*** (August 2011–March 2012)  
Supported an expert rebutting the plaintiff's proposed damages model related to RightCHOICE's withdrawal from the Illinois insurance market.
- ***Karen Herbert, et al. v. Endemol USA, Inc.*** (June 2011)  
Estimated the response rate for a proposed class action settlement.
- ***Diaz v. First American Home Buyers Protection Corp.*** (November 2010–July 2011)  
Supported an expert rebutting the plaintiff's proposed damages model related to First American's alleged failure to honor its home warranties.
- ***Multiple Class Actions v. KIA Motors America, Inc.*** (March 2005–July 2005)  
Estimated the excess depreciation experienced by owners of the Kia Sephia resulting from an allegedly defective braking system.
- ***Class Actions v. Monsanto Co., et al.*** (2002)  
Analyzed the level of heterogeneity between members of a proposed class in a price-fixing case.

**Health Care** (litigation and non-litigation assignments)

- ***Dr. Michael Jadali, D.O., Center for Pain and Rehabilitation Medicine, and Pacific Coast Medical Clinic v. Cigna Health and Life Insurance Company and Cigna Healthcare of California*** (March 2024 to date)  
Provided deposition testimony responding to the plaintiffs' claim for lost profits.
- ***Jessica Woody, Emsurgcare, and Emergency Surgical Assistant v. United Healthcare Services, Inc.*** (September 2023 to November 2023)  
Submitted an expert report regarding the reasonable value of emergent physician services.
- ***Amy Fleschert, et al. v. Ceders-Sinai Medical Center*** (March 2023 to date)  
Submitted a declaration rebutting the plaintiff's damage theory based on the assumption that Ceders-Sinai's ED facility fees are unrelated to the services provided to ED patients.
- ***Pomona Valley Hospital Medical Center v. Kaiser Foundation*** (September 2018–January 2023)  
Submitted a declaration related to common claims processing systems among hospital providers. Provided trial and deposition testimony related to the reasonable value of the emergency medical services in dispute.
- ***Hooman Melamed M.D., Inc. v. Blue Shield of California Life and Health Insurance Company*** (March 2021 to date)  
Supported the damages expert on behalf of Blue Shield in preparing an opinion regarding the reasonable value of the medical services in dispute. Also supported a health economist opining on the factors impacting reasonable value and the implications of excessive reimbursement on medical costs.
- ***Fremont Emergency Services (Mandavia) Ltd., et al. v. UnitedHealth Group, Inc., et al.*** (February 2021 to December 2021)  
Supported the damages expert on behalf of UnitedHealth Group in preparing an opinion regarding the reasonable value of the medical services in dispute and in presenting results at trial.
- ***Thomas Harold MacRae; Francisca Dennin; and Tomasita Hoffmann v. HCR Manor Care Services, LLC; Manor Care of Citrus Heights CA, LLC; Manor Care of Fountain Valley CA, LLC; and Manor Care of Hemet CA, LLC*** (July 2019 to August 2019)  
Submitted an expert report analyzing staffing levels at the Manor Care facilities, comparing staffing levels to comparable facilities, and evaluating the plaintiffs' proposed damage model.
- ***Dr. Mehmet Pekerol and Mehmet Pekerol M.C., A.P.C. v. Christina Anakor; Kindred Healthcare Operating, Inc.; KND 53, LLC and KND Development 53, LLC*** (April 2019 to date)  
Provided deposition testimony regarding the plaintiff's alleged lost practice revenue.
- ***CFHS Holdings, Inc. dba Marina Del Rey Hospital v. HealthCare Partners Affiliates Medical Group and DaVita Medical Group Associates California, Inc.*** (May 2019–June 2019)  
Provided deposition testimony regarding the reasonable value of out-of-network ED services.
- ***El Camino Hospital v. Kaiser Foundation Health Plan, Inc.*** (June 2018–November 2019)  
Supported an expert on behalf of the defendants benchmarking the defendants' payment levels for the disputed services to market rates.
- ***Doctors Hospital of Manteca, et al. v. Kaiser Foundation Health Plan, Inc. and Kaiser Foundation Hospitals*** (January 2018–February 2020)



Supported an expert on behalf of the defendants benchmarking the defendants' payment levels for the disputed services to market rates and responded to the plaintiff's expert's opinion.

- ***NorthBay Healthcare Group – Hospital Division dba NorthBay Medical Center and VacaValley Hospital v. Blue Shield of California*** (January 2018–November 2018)  
Supported two experts on behalf of Blue Shield of California. The first expert evaluated the reasonable value of the disputed services and responded to the plaintiff's expert's opinion. The second expert evaluated the quality of the plaintiff hospitals relative to comparable hospitals.
- ***California Spine and Neurosurgery Institute v. Blue Shield of California*** (October 2018)  
Submitted a declaration on behalf of the defendant regarding the reasonable value of the disputed services.
- ***California Spine and Neurosurgery Institute v. Blue Shield of California*** (July 2018–October 2018)  
Submitted a declaration on behalf of the defendant regarding the proper adjudication of the disputed claims.
- ***San Jose Neurospine v. Kaiser Foundation Health Plan, Inc.*** (January 2018–July 2018)  
Analyzed the reasonable value of out-of-network emergency services.
- ***San Jose Neurospine v. California Physicians' Service, dba Blue Shield of California*** (November 2016–August 2018)  
Supported two experts for Blue Shield of California related to the reasonable value of the medical services provided and the appropriateness of the services billed. The jury returned a verdict for the defense.
- ***Shakespeare, et al. v. Adventist Health Systems/West*** (March 2017–November 2017)  
Provided trial testimony related to the plaintiffs' alleged loss of income from the expiration of an ED call contract and the reduction in the plaintiffs' surgical block time at the defendant hospital.
- ***Timothy Gendreau, et al. v. California Physicians' Service, dba Blue Shield of California*** (October 2016–July 2017)  
Submitted a declaration on behalf of Blue Shield regarding whether Blue Shield properly calculated deductible and out-of-pocket maximums for Mr. Gendreau, and whether prescription benefits were properly paid.
- ***Bodner and Felker, et al. v. Blue Shield of California Life and Health Insurance Company*** (October 2015–April 2020)  
Supported multiple experts addressing issues of class certification, damages, and the availability of policies with certain plan designs during the period 2008–2012.
- **Prime Healthcare Cases** (November 2008–February 2018)  
Submitted a declaration related to the defendant's identification and analysis of the plaintiff's disputed hospital claims.
- **Washington State Hospital Association** (July 2011 to date)  
Consulted with the Washington State Hospital Association related to the Hospital Safety Net Assessment.
- ***Allegheny General Hospital v. UPMC Health Plan*** (April 2009–December 2010)  
Supported a damages expert in a payer-provider dispute brought under Pennsylvania's Act 68.

- ***Accountable Health Care IPA and Accountable Health Care MSO v. Memorial Hospital of Gardena, et al.*** (December 2012–March 2013)  
Supported an expert in replicating risk pool reconciliations that were the basis for at-risk payments to Accountable Health Care IPA and Memorial Hospital of Gardena.
- ***Premera Blue Cross v. MultiCare Health System*** (September 2012–December 2012)  
Estimated actual change in reimbursements to MultiCare Health System following an allegedly revenue-neutral transition to an APC payment methodology.
- ***CareCentrix v. Apria Healthcare Group*** (June 2012–September 2012)  
Supported an expert in benchmarking the rate of increase in Apria’s billed charges for particular services against rates of increases for similar services offered by other providers.
- ***Jane Kakkis, M.D. v. Breastlink Medical Group, Inc.*** (January 2011–May 2011)  
Reviewed and critiqued the method used by an employer health plan in setting employee health insurance compensation rates in support of an expert rebutting the plaintiffs’ damages claim.
- ***Ned-Sthran v. Methodist Hospitals of Dallas, et al.*** (January 2009–April 2009)  
Reviewed and critiqued the method used by an employer health plan in setting employee health insurance compensation rates in support of an expert rebutting the plaintiffs’ damages claim.
- **Confidential White Paper** (April 2008–October 2008)  
Assisted an academic affiliate in drafting a white paper on the level of competition in a specific hospital market to assist the hospital in obtaining a certificate of need from state regulators.
- ***Kimberly Gandy-Quinn v. Blue Shield of California, et al.*** (May 2008–June 2008)  
***Twilla and Martin Willey v. Blue Shield of California, et al.*** (May 2008–June 2008)  
Supported three defense experts opining on damages, National Committee for Quality Assurance standards, and the appropriateness of capitation, respectively. Both cases resulted in favorable settlements for Blue Shield.
- **Confidential Pharmaceutical Engagement** (September 2007)  
Estimated the impact of possible regulatory changes on the profitability of a large pharmaceutical company for use in its long-range planning.
- **Confidential White Paper** (April 2006–April 2007)  
Estimated the extent to which underpayment of Medicaid claims affects the cost of commercial insurance in California, and the subsequent number of people who are therefore unable to afford coverage.
- ***Thu-Hang Tran, Pharm.D., et al. v. Orange County Health Authority, et al.*** (2006)  
***Guy Nguyen, R.Ph., et al. v. Orange County Health Authority, et al.*** (2006)  
Consulted on alleged damages resulting from the temporary suspension of plaintiff pharmacies from Cal-Optima’s Medi-Cal drug reimbursement program.
- ***John Muir Medical Center v. Health Net, Inc.*** (July 2005–May 2006)  
Evaluated whether inflation in hospital charges exceeded the amount allowed in a provider services contract.
- ***US Department of Justice v. Tenet Healthcare Corporation*** (July 2003–January 2005)  
Assisted the Department of Justice (DOJ) in investigating billing irregularities by select Tenet hospitals. Implemented a sampling plan developed by a sampling expert to determine the rate of

billing errors from a random sample of hospital detailed bills. Managed an audit of selected detailed bills. Tenet settled with the DOJ for more than \$900 million.

- ***In re: Managed Care Litigation*** (August 2003–January 2005)  
Supported a health insurance company in litigation involving allegations of improper claim adjudication and late payments. Analyzed over 500 million records for more than 100 million unique claims.
- **Drug Cost Effectiveness Paper** (February 2001–September 2001)  
Drafted a paper on the cost effectiveness of rHu-EPO in the treatment of anemia.
- **Drug Study of rHu-EPO** (January 2001–September 2001)  
Analyzed the results of a drug study to assess the effectiveness of rHu-EPO to alleviate anemia.

### **Commercial Damages**

- ***CPI v. Vivint, Inc.*** (June 2021 to date)  
Submitted a rebuttal expert report responding to the plaintiffs' damages experts.
- ***ADT LLC and ADT US Holdings v. Vivint, Inc.*** (August 2021 to date)  
Submitted a rebuttal expert report responding to the plaintiffs' damages experts.
- ***HayDX v. Lyndon Ichida; HayDay Farms, Inc.*** (January 2020)  
Provided deposition and trial testimony regarding the value of farm machinery and improvements.
- ***HayDay Farms, Inc. v. FeeDx Holdings, Inc.; Thomas Tsai; HayDx, Inc.; and FFNT*** (May 2019–June 2019)  
Provided arbitration testimony regarding the sales activities of the parties.
- ***ADT LLC and ADT US Holdings v. Vivint, Inc.*** (June 2017–February 2018)  
Submitted a rebuttal expert report and provided deposition testimony responding to the plaintiffs' damages experts.
- ***Franchisee Lawsuits/Arbitrations v. United Parcel Service, et al.*** (July 2006–January 2008)  
Investigated the reasons and information analyzed to support the decision to rebrand Mail Box Etc. as The UPS Store.
- ***Caruso Affiliated Holdings, LLC v. General Growth Properties, Inc. and GGP/Homart II, LLC*** (November 2005–November 2007)  
Analyzed the plaintiffs' damages claim for construction delay and lost income damages resulting from the alleged delay in construction of the Americana at Brand due to alleged misconduct by General Growth Properties, Inc. and GGP/Homart II, LLC.
- ***Sargon Enterprises, Inc., v. University of Southern California, et al.*** (January 2007–August 2007)  
Analyzed the plaintiffs' damages claim for lost profits in the dental implant business stemming from the defendants' failure to properly conduct a clinical trial.
- ***Take It Away, Inc. v. Home Depot, Inc.*** (October 2006–January 2007)  
Reviewed and critiqued the plaintiff's business model and profit forecasts that formed the basis of its damage claim.
- ***Eldorado Stone, LLC and Eldorado Stone Operation, LLC v. Renaissance Stone, Inc., et al.*** (August 2006–July 2007)

Assisted an expert in rebutting the plaintiff's statistical expert's testimony related to the probability that the defendant could have obtained certain stone colors by random chance.

- ***Vought Aircraft Industries, Inc. v. Gulfstream Aerospace Corp.*** (March 2006–June 2006)  
Estimated the value of redesigning the manufacturing process for Gulfstream jets and the effect on the sale of Gulfstream jets.

### **Intellectual Property**

- ***Opal Labs, Inc. v. Sprinklr, Inc.*** (April 2019 to date)  
Provided deposition and trial testimony on behalf of the defendant related to damages from an alleged theft of trade secrets and alleged intentional interference with Opal's business relationships.
- **Confidential Cross-License Negotiation** (February 2015–June 2016)  
Assisted an international company in license negotiations with its main competitor related to a cross-license. Work included estimating royalty and lost profit exposure for both firms under different liability and infringement assumptions.
- **Confidential Cross-License Arbitration** (March 2013–May 2015)  
Assisted an international company in an arbitration to set the appropriate FRAND rate for a cross-license between it and another large market participant.
- ***TracBeam LLC v. Google, Inc.*** (May 2013–May 2014)  
Supported an expert analyzing Google's alleged use of TracBeam's device location identification patent.
- ***Capital Funding Group, Inc. v. Walker & Dunlop LLC*** (November 2010–June 2012)  
Supported an expert analyzing the defendant's use of Capital Funding Group's proprietary information.
- ***Grunstein, et al. v. Silva, et al.*** (September 2012–January 2013)  
Supported an expert analyzing the defendant's use of the plaintiff's proprietary information.
- ***Konami Digital Entertainment, Inc. and Konami Corporation v. Vintage Sports Cards Inc; The Upper Deck Company, a California Corporation; and The Upper Deck Company, a Nevada Corporation*** (July 2009–March 2010)  
Calculated lost profit and disgorgement damages resulting from the counterfeiting of Yu-Gi-Oh! trading card game cards by Upper Deck.
- ***L-3 Communications Integrated Systems v. Lockheed Martin Corporation*** (2008–2011)  
Reviewed and rebutted the plaintiff's damages claim stemming from L-3's claim that Lockheed Martin violated the Sherman Act in claiming that only Lockheed Martin had the rights to perform refurbishment services for P-3 "Orion" military aircraft for foreign powers. The analysis included examining the impact of Lockheed Martin's alleged actions on L-3's sales related to both the loss of current revenue streams and future customers, and evaluating the damages estimates submitted by L-3 Communications Integrated Systems' expert.
- ***Candela Corporation v. Palomar Medical Technologies, Inc.*** (December 2007–September 2008)  
Estimated lost profits and reasonable royalty for the wrinkle reduction feature of medical lasers.
- ***AllCare Health Management System, Inc. v. Highmark, Inc.*** (December 2007–September 2008)  
Estimated a reasonable royalty for a system allowing computerized adjudication and payment of physician claims.

- ***Dial Industries, Inc. v. Lipper International, Inc.*** (May 2006–October 2006)  
Estimated a reasonable royalty for the expandable feature of expandable drawer organizers.
- ***Altnet, Inc., et al. v. Recording Industry Association of America, et al.*** (March 2006–April 2006)  
Estimated a reasonable royalty for an internet file-sharing protocol.
- ***Rent Information Technology v. The Home Depot*** (January 2006–May 2006)  
Analyzed issues related to damages for the alleged theft of a trade secret.
- ***Israeli Bio-Engineering Project v. Amgen*** (June 2005–December 2005)  
Determined a reasonable royalty for Amgen’s alleged infringement of Israeli Bio-Engineering Project’s patent related to tumor necrosis factor binding protein II. Supported the rebuttal of the opponent’s damages expert.
- **Confidential Patent Infringement Litigation** (September 2005–November 2005)  
Analyzed issues related to the reasonable royalty for the alleged infringement of a patent covering traffic cones.
- **Confidential Patent Infringement Litigation** (June 2005–September 2005)  
Analyzed issues related to the alleged infringement of a patent in the biotech field. Assisted counsel in successful settlement negotiations.
- **Confidential Negotiations** (April 2005–May 2005)  
Estimated a reasonable royalty for a patent related to internet dating to support the client in negotiation with the alleged infringer.
- ***Shell & Slate Software v. Adobe Systems*** (November 2003–December 2004)  
Calculated the disgorgement of profits and reasonable royalty for the alleged theft of trade secrets concerning digital photo manipulation.

#### **Employment and Lost Earning Capacity**

- ***McCoullough, et al. v. Morgan Stanley*** (FINRA arbitration)  
Testified at an arbitration related to the payment and composition of compensation under the cash and equity compensation plans available to brokers.
- **Multiple Reduction in Force Analyses**  
Performed statistical analyses for companies implementing a reduction in force to determine whether the planned reduction would have a disparate impact on any protected class.
- **Affirmative Pay Equity Study**  
Performed an affirmative pay equity study for a Fortune 500 technology firm to ensure consistent compensation across protected classes.
- **Confidential Wage and Hour Matter** (December 2021 to date)  
Provided consulting support to a large, international online retailer regarding allegations that it failed to appropriately compensate its delivery drivers.
- ***Lynne Houserman v. Comtech Telecommunications Corporation, et al.*** (June 2020–June 2021)  
Provided deposition testimony on behalf of the plaintiff related to her claims for breach of contract and wrongful termination.

- ***Israel Perez v. The United States of America*** (August 2016–December 2018)  
Provided trial and deposition testimony on the plaintiff’s lost earning capacity and the appropriate discount rate for the plaintiff’s life care plan.
- ***Roger McCullar v. The United States of America*** (June 2016–April 2018)  
Submitted an expert report on the plaintiff’s lost earning capacity and the appropriate discount rate for the plaintiff’s life care plan.
- ***Jaxon Nichols v. The United States of America*** (August 2016–August 2017)  
Submitted an expert report on the plaintiff’s lost earning capacity and the appropriate discount rate for the plaintiff’s life care plan.
- ***Susan Chan D.D.S. v. Delta Dental*** (August 2016–October 2016)  
Submitted a rebuttal expert report and provided deposition testimony on behalf of Delta Dental related to Dr. Chan’s allegation that Delta Dental failed to properly administer its patient referral program, causing Dr. Chan to lose business.
- ***Alexis Gurshin v. Bank of America Corporation*** (September 2015–March 2018)  
Submitted an expert report on behalf of Bank of America analyzing the plaintiff’s damages claim.
- ***Rosario J. Lopez v. PVH Neckwear, Inc., et al.*** (February 2016–March 2016)  
Estimated the damages and potential exposure related to the claim of pregnancy discrimination and wrongful termination.
- ***David Couch v. Morgan Stanley & Co., Incorporated and Morgan Stanley Smith Barney, LLC*** (March 2015–July 2016)  
Submitted an expert report on behalf of the defendant, analyzing the plaintiff’s expert’s damages claims and providing an alternative damages analysis related to the plaintiff’s alleged wrongful termination.
- ***Stevenson v. The Bank of New York*** (August 2011–January 2013)  
Provided deposition and trial testimony related to the retirement benefits and employment compensation due to the plaintiff.
- ***Nancy Sweet v. United Parcel Service*** (July 2010)  
Analyzed time records to determine whether the FLSA Motor Carrier Exemption applied in these wage-and-hour matters.
- **Confidential Criminal Investigation** (May 2006–June 2006)  
Investigated the claims by the US of illegal employment practices during a lockout.
- **Confidential Wrongful Termination Litigation** (June 2005)  
Investigated lost earnings damages related to an alleged wrongful termination of an employee and damages related to an alleged breach of contract and fiduciary duty.
- ***Class Action v. McDonnell Douglas*** (January 2003)  
Assisted in the estimation of individual damages to approximately 1,100 terminated class members.
- **Confidential Executive Compensation Litigation** (2001)  
Estimated the value of a Parisian employee stock option using a Monte Carlo simulation to evaluate the claim that executive compensation post-merger violated a pre-merger employment agreement.
- **Confidential Corporate Reorganization** (2001)  
Analyzed the impact of a reduction in force on protected classes in the utility industry.

## Insurance

- ***George R. Golson v. Provident Life and Accident Insurance Company, et al.*** (January 2021 to August 2021)  
Supported a rebuttal damages expert on behalf of the defendant in this class action related to alleged failures to properly apply the cost-of-living adjustment in disability insurance products.
- ***WML Gryphon Fund, LLC v. Woo, Hat & Silver, LLC, et al.*** (February 2020–September 2021)  
Supported a rebuttal expert witness on behalf of certain insurance company defendants, addressing economic issues related to liability and damages as well as providing an understanding of the economics of life settlements and how they differ from stranger-owned life insurance (STOLIs).
- ***In re: AXA Equitable Life Insurance Company COI Litigation*** (July 2018–October 2019)  
Supported a rebuttal report analyzing issues related to class certification and damages related to allegations that a cost-of-insurance (COI) increase for universal life insurance policies was inappropriate.
- ***Willingham v. Life Partners, Inc.*** (July 2012–February 2014)  
Authored a rebuttal report analyzing the plaintiff’s proposed class-wide damages model submitted in support of certification.
- ***Redwood Health Services v. Anthem Blue Cross Life and Health Insurance Company*** (November 2012–February 2013)  
Critiqued the plaintiff’s lost profits damages model resulting from Anthem’s allegedly improper termination of a high-deductible insurance product and its prohibition of wrapping in the mid-sized group market.
- ***Best Buy Co., Inc. v. Developers Diversified Realty*** (November 2006–July 2010)  
Supported a testifying expert in an analysis of insurance costs applicable to common areas of retail developments.
- **Confidential Insurance Remediation** (March 2005–January 2010)  
Consulted with an international insurance company related to remediation of an alleged failure to annuitize variable annuity products according to the contract.
- ***Barnes & Noble v. DDR*** (May 2005–April 2006)  
Supported a testifying expert in an analysis of insurance costs applicable to common areas of retail developments.
- **Confidential Asbestos Litigation** (September 2001–June 2003)  
Consulted with a large property insurance company to assist it in determining its potential asbestos exposure to support arbitration negotiations with asbestos manufacturers. Designed and implemented a detailed review of over 500 individual asbestos case files.
- **Confidential Regulatory Investigation** (August 2001–May 2003)  
Worked with an insurance company and outside actuaries to quantify the number of affected policies and financial implications of an alleged violation of the International Revenue Service (IRS) rules related to whole life insurance products. Aggregated data for both active and legacy systems containing over 80 million records.
- ***Class Action v. Knights of Columbus*** (January 2001–June 2004)  
Assisted an economic expert for the Knights of Columbus in a major sales practices litigation

involving over 500,000 policyholders. Estimated the damages to policyholders under alternative theories of liability, including the development of computer-based policy performance models.

- **Confidential Disability Insurance Sales Practices Litigation** (September 2000–December 2002)  
Supported a consulting expert on issues related to the sale and product performance of individual disability insurance policies. Designed and implemented a large data abstracting effort involving almost 1.5 million claim and policy records and 17 million accounting records for the insurance company defendant, and assisted in the development of a settlement for tens of thousands of policyholders.

### Valuation

- **Marshall Hospital v. Eliot R. Drell, M.D., et al.** (July 2006–December 2006)  
Valued a single-specialty, gastroenterology ambulatory surgery center for an arbitration between the general and limited partners.
- **Peter Vagenas v. Demetrios Kefallinos, et al.** (September 2006–December 2006)  
Valued a two-location hamburger restaurant for a lawsuit between business partners.

### Securities/Finance

- **Nolte v. CIGNA** (2012)  
Supported an expert who evaluated the fees and performance of investment options in the CIGNA 401(k) plan.
- **City of Burlington, VT v. Morgan Stanley** (February 2011–March 2011)  
Supported an expert who evaluated whether Morgan Stanley execution costs were excessive and rebutted the plaintiffs' damages claim.
- **Robin E. Figas v. Wells Fargo & Company, et al.** (August 2010–March 2011)  
Supported an expert who evaluated allegations that the fees for certain investment options available in the Wells Fargo 401(k) plan were excessive and rebutted the plaintiffs' damages claim.
- **David v. Alphin** (January 2010–August 2010)  
Supported an expert who evaluated allegations that the fees for certain investment options available in the Bank of America 401(k) plan were excessive and rebutted the plaintiffs' damages claim.
- **Compudyne Corp., et al. v. Hilary L. Shane, et al.** (May 2006–November 2006)  
Investigated the defendant's profit from short selling in advance of a private investment in public equity (PIPE) placement.
- **Securities and Exchange Commission v. Henry Yuen, et al.** (November 2004–December 2005)  
Provided consulting support on liability issues related to revenue recognition and market acceptance of a new interactive programming guide offered by Gemstar-TV Guide International.
- **Internet Law Library v. Southbridge Capital, LLC** (February 2003–May 2006)  
Investigated claims of alleged stock price manipulation by a hedge fund.

### Government and Public Policy

- **City of Los Angeles** (January 2006–July 2006)  
Analyzed factors influencing post-stop sanctions by the Los Angeles Police Department to determine if observed officer behavior was consistent with racial profiling.



- **California State Auditor** (October 2003–February 2004)  
Consulted with the California State Auditor’s office to support its review of a decision by the California Public Employees’ Retirement System (CalPERS) to limit the hospital network available to health plan enrollees.
- **Review of California Proposition 79** (September 2005)  
Analyzed the impact of Proposition 79 on the California economy and coauthored final report.
- **Economic Impact of Federal Participation in Terrorism Risk** (May 2004–September 2004)  
Contributed to a study with Professor Glenn Hubbard, former chair of the Council of Economic Advisers. The study focused on the economic impact of the federal Terrorism Risk Insurance Act (TRIA) and the economic impact of failing to renew the legislation. The study was commissioned by numerous insurance trade organizations.

### Utilities

- **Federal Energy Regulatory Commission Assistance** (October 2003)  
Simulated the California electricity generation market to identify generator profits under different assumptions.

### **PUBLICATIONS AND PRESENTATIONS**

“Cost-Based Analysis Can Be Useful in Calif. Contract Disputes,” with Nathan Trujillo and Michael Chu, *Law360* (August 19, 2020)

“COVID-19’s Strain On Hospitals May Necessitate More Relief,” with Bruce Deal and Phil Hall-Partyka, *Law360* (May 26, 2020)

“Automotive Class Action and Product Liability Litigation: Winning Strategies in 2019,” webinar, The Knowledge Group (August 1, 2019)

“Effective Use of Statistical Evidence in Class Action Litigation: A 2019 Update,” webinar, The Knowledge Group (May 20, 2019)

“Use of Experts at Certification,” presentation at 2019 Bridgeport Class Action Conference (May 3, 2019)

“Examining the Many Facets of Health and Welfare Plan Litigation Relevant to ERISA,” presentation at the 16th National Forum on ERISA Litigation conference (November 16, 2018)

“Expert Analysis of Class Certification Issues,” with Chris Chorba, Lee Heavner, and Peter Simon, in *Litigation Services Handbook: The Role of the Financial Expert*, 6th edition (2017)

“Use of Statistical Sampling in Litigation,” with Peter Simon, in *Litigation Services Handbook: The Role of the Financial Expert*, 6th edition (2017)

“Class Actions in the Health Care Space, Part IV: Use of Experts and ADR,” Class Actions Webinar, American Health Law Association (February 5, 2016)

“Economic Analysis of Reductions-in-Force and Pay Equity,” with Flavia Bainbridge and Debo Sarkar, in *Litigation Services Handbook: The Role of the Financial Expert, 2011 Cumulative Supplement*, 4th edition (2011)

“Use of Statistical Sampling in Litigation,” with Peter Simon, in *Litigation Services Handbook: The Role of the Financial Expert, 2011 cumulative supplement*, 4th edition (2011)

“Combating STAT Abuse,” *Law360* (March 23, 2010)

“Challenges in RIF Analyses,” with Debo Sarkar, *Law360* (March 29, 2009)

“How to Analyze Terabytes of Data with a Word,” presentation, Western Users of SAS Software (WUSS) Conference (September 2006)

“Dynamic Code Creation Using Call Symput and the SAS Macro Language,” presentation, WUSS Conference (September 2006)

“Pedestrian and Motor Vehicle Post-Stop Data Analysis Report,” with Geoffrey Alpert, Elizabeth Becker, Alan Meister, Michael Smith, and Bruce Strombom, presentation to the City of Los Angeles (July 2006)

“California Public Employees’ Retirement System: It Relies Heavily on Blue Shield of California’s Exclusive Provider Network Analysis, an Analysis that is Reasonable in Approach but Includes Some Questionable Elements and Possibly Overstates Estimated Savings,” presentation to the California State Auditor (March 2005)

“A Hybrid Approach to Valuing American Barrier and Parisian Options,” with Gaurav Jetley, presentation, Conference on Computational Finance & Its Applications (April 2004)

“Cost Effectiveness of rHuEPO in Oncology,” with Pierre-Yves Cremieux, Ellison Dial, Brenda Sarokhan, and Mitch Slavin, in *Recombinant Human Erythropoietin (rhEPO) in Clinical Oncology: Scientific and Clinical Aspects of Anemia in Cancer* (2002)

## **PROFESSIONAL MEMBERSHIPS**

American Economic Association

American Bar Association

American Society of Health Economists

International Health Economics Association

Society of Labor Economists

American Risk and Insurance Association

American Health Law Association