



101 Jefferson Drive
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M. Monica Ip, CPA/CFF, CVA, CMA

Employment & Education

2013 – Present	Evidentia Consulting, LLP <i>Forensic Accounting and Consulting</i> Partner
2012 – 2013	Hemming Morse, LLP <i>Certified Public Accountants and Forensic Consultants</i> Partner
1994 – 2011	Hemming Morse, Inc. <i>Certified Public Accountants Litigation and Forensic Consultants</i> Director, 2000-2011 Manager, 1996-1999 Supervisor, 1994-1995
1992 – 1994	Peterson Consulting Limited Partnership Senior Consultant through Executive Consultant
1987 – 1992	Deloitte & Touche Staff Auditor through Senior Auditor
1987	Florida State University, Tallahassee, Florida B.S. Accounting

Professional & Service Affiliations

- **Certified Public Accountant, State of California, 1995**
- **Certified Management Accountant, 1997**
- **Certified in Financial Forensics, 2008**
- **Certified Valuation Analyst, 2008**
- **American Institute of Certified Public Accountants**
- **California Society of Certified Public Accountants**
- **Institute of Management Accountants**
- **Town of Atherton Audit Committee**
May 2005-April 2008
- **Golden Gate University**
Forensic Accounting Advisory Board, 2008-2012
- **Equal Rights Advocates**
Board Member, September 2010-March 2016
- **AICPA Cyber Security Task Force**
2012-2013

- **LifeMoves (Formerly InnVision Shelter Network)**
Audit Committee, 2012-2021
- **Community Working Group**
Board Member, April 2016-March 2017
- **Tides**
Audit Committee, 2017-2020

Publications

- **"Rule of Thumb No More"**
The Witness Chair, Spring 2011, Issue 55
- **"First Permanent Injunction Granted to a Non-practicing Entity Post-eBay"**
The Witness Chair, Fall 2007, Issue 45

Presentations & Seminars

- **"The Best Use of Your Forensic Accounting Expert"**
San Mateo County Bar Association, Business/Business Litigation Section, November 2013
- **"Women on the Stand"**
AICPA Forensic and Valuation Services Web Seminar, May 2012
- **"Forensic Accounting for Today's Busiest Practice Areas"**
Continuing Education of the Bar-California, March 2012
- **"Reasonable Certainty in Damages Computations"**
Nixon Peabody, January 2012
- **"Economic Damages: Common Frameworks By Industry & Claim Type"**
AICPA National Forensic Accounting Conference, Boston, MA, 2010
- **Adjunct Professor, Golden Gate University**
Introduction to Financial Forensic Accounting
Spring, Summer, Fall 2009; Spring, Summer 2010
Forensic Valuation, Spring 2010
Economic Damages, Fall 2010
- **"Economic Damages", "Business Valuation," "Intellectual Property"**
AICPA Financial Forensic Accounting Series, 2010
- **"The Subprime Meltdown: A Review of the Players and Transactions Behind the Chain Reaction"**
Legal Advisory Committee of AGC of California, January 2009

- ***"The Subprime Meltdown: A Review of the Players, Transactions and Litigation Behind the Chain Reaction"***
20th Annual NAPABA Convention, November 2008
- ***"A Forensic Accountant's Perspective: Financial Statement Fraud and Audit Failure"***
Dominican University, 2008
- ***"Working With An Expert Witness: Tips for Young Litigators"***
Panel Discussion, Association of Business Trial Lawyers, Leadership Development Committee, 2008
- ***"The Subprime Debacle & Debate About Fair Value Accounting"***
The Business, Commercial & Bankruptcy Law Section of the Barristers Club, August 2008
- ***"Stock Option Backdating"***
The Bar Association of San Francisco, Business Law Section, 2007
- ***"Accounting and Financial Statements for Lawyers"***
Continuing Education of the Bar
Sacramento, May 2007
Irvine, June 2007
- ***"Handling Enforcement Against 'Giant' Retailers"***
Panel Discussion, International Anti-Counterfeiting Coalition, 2000
- ***"How to Effectively Use Forensic Accountants in Litigation"***
Queen's Bench, 1999
- ***"Introduction to Business Interruption Damages"***
Jeffreys Henry International, 1998
- ***"The Time Value of Money"***
Practising Law Institute, 1998
- ***"Calculating Lost Profits"***
Barristers Club of San Francisco, Litigation Committee, 1997
- ***"Understanding Financial Statements"***
Barristers Club of San Francisco, Litigation Committee, 1997



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Testimony

Case	Deposition	Trial	Arbitration
Andrew Chekene and Melanie Chekene v. <u>Damon Bowers, et al.</u> Superior Court of California, County Of Contra Costa, Case No. CI 7-02330	2024	2024	
<u>Purple Heart Patient Center, Inc. v. Golden Bear Insurance Company</u> Superior Court of the State Of California, County Of Alameda, Case No. 22CV013579	2024		
Nicholas Tablanza v. <u>United States of America</u> United States District Court, Northern District Of California, San Francisco Division, Case No. 3-22-CV08910-AMO	2024		
<u>Crowell & Moring LLP v. The TREA 1001 Pennsylvania Avenue Trust</u> Superior Court of the District of Columbia, Civil Division	2024		
<u>Toscano v. The City of Oakland</u> Superior Court of the State of California, County of Alameda, Case No. RG21094864	2024	2024	
<u>MG2 LLC v. Majua & Noyon LLC</u> American Arbitration Association, Case No. 02-22-0003-6685			2024
<u>Russ Building Venture LLC v. Hennefer Finley & Wood, LLP</u> Superior Court of the State of California, County of San Francisco, Case No. CGC-22-598248	2024	2024	
<u>Kabushiki Kaisha Too Marker Products, Inc. v. Global Creative, Inc. et al.</u> United States District Court, District of Oregon, Eugene Division, Case No. 6:21-cv-01115		2024	
<u>Lichtenger v. Weisel, et al.</u> Superior Court of the State of California, County of Marin, Case No. CIV1903932	2023	2023	



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Case	Deposition	Trial	Arbitration
<u>A-1 Trading, Inc. v. U.S. Telepacific Holdings Corp.</u> Superior Court of The State of California, County of Santa Clara, Case No. 19CV00317	2023		
<u>Caroline Simmons v. Federal Insurance Company</u> United States District Court, Northern District of California, Case No.: 4:21-cv-03534-YGR	2023		
<u>Annemarie Catanzaro, Petitioner v. Andor II, et al., Respondents</u> Superior Court of the State of California, County of San Mateo, Case No. 19-PRO-00602	2023	2023	
<u>Scott Lindquist v. Brendan Toohey and State of California</u> Superior Court of the State of California, County of Sonoma, Case No. SCV-267421	2023		
<u>Visnu Pitiyanuvath, et al. v. Alicia Johnson</u> Superior Court of the State of California, County of San Francisco, Case No.: CGC-21-595115	2023		
<u>Emily Bliquez v. Roderick Simpson</u> Superior Court of The State of California, County of Sonoma, Case No. SCV-268183	2023	2023	
<u>Levin v. Kristul</u> United States Bankruptcy Court, Northern District of California, San Francisco Division, Case No. 20-30238-HLB, Chapter 7. A.P. No. 20-03061	2023	2023	
<u>Hong Lien and John Huynh v. Peter Quach and Quach Real Estate Investment, LLC</u> Superior Court of California, County of Santa Clara, Case No.: 18CV337766	2023		
<u>Knauf Ventures, LLC v. 154 Almonte Blvd, LLC</u> Superior Court of the State of California, County of Marin, Case No. CIV 2003268	2022	2023	
<u>Power Architects Corporation, et al. v. Larry Gilberg, Alexander Kolchinsky</u> American Arbitration Association, Case No. 01-20-0015-0897	2022		2023



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<u>City of Modesto, et al. v. The Dow Chemical Company, et al.</u> Superior Court of the State of California, County of San Francisco, Case No. CGC-98-999345 and CGC-98-999643	2022	2022	
<u>Lonell Coverson v. PG&E, et al.</u> Superior Court of the State of California, County of San Francisco, Case No.: CGC-20-583647	2022		
<u>Andres Avella vs. Uber Technologies, Inc.</u> American Arbitration Association, Case No. 01-20-0010-0516	2022		2022
<u>GOZOOM.com, Inc. v. Avast Software a.s. and AVG Netherlands B.V.</u> International Centre For Dispute Resolution, International Arbitration Tribunal, ICDR Case No. 01-20-0014-6926			2022
<u>Malihe Kigasari v. U.S. Equal Employment Opportunity Commission</u> United States District Court, Northern District Of California, Case No. CV 20 1521 JST	2022		
<u>Jabra Shuheiber v. ADT, LLC</u> Superior Court of the State of California, County of Marin, Case No. CIV 1702912	2022		
<u>Bradley Conroy v. Ridge Tool, et al.</u> United States District Court, Northern District of California, Case No. 4:20-cv-05882-YGR	2021		
<u>Michael Sullivan v. Thieman Tailgates, Inc.</u> Superior Court of the State of California, County of Contra Costa, Case No. MSC16-00786	2021		
<u>Three Embarcadero Center Venture v. The Gap Inc.</u> Superior Court of the State of California, City and County of San Francisco, Case No. CGC-20-584656	2021		



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<u>Jean Sprengel, MD v. Advanced Ambulatory Surgery Center, LP, et al.</u> Superior Court of the State of California, County of San Bernardino, Justice Center, Case No. CIVDS 1516318	2021		
<u>Eyelight, Inc. v. ELT Sight, Inc.</u> United States District Court, Central District of California, Western Division, Case No. 2:19-cv-05545-JAK-RAO	2021		
<u>David van Staveren v. Comcast ADR Services, Inc.,</u> Case No. 19-7356-BLS	2021		2021
<u>Felipe Torres v. The Scaffold Works</u> Superior Court of the State of California, County of Santa Clara, Case No. 17CV316321	2021	2021	
<u>Cherry Creek Mortgage Co., Inc. v. Thomas R. Jarboe, et al.</u> United States District Court, for the District of Colorado, Civil Action No. 1:18-cv-00462	2021		
<u>Donald F. Gaube v. Jeffrey W. Johnson, Gilroy-San Ysidro Associates, LLC, et al.</u> Superior Court of California, County of Marin, Case No. CIV 1801965	2020		
<u>Mary Ann Bathe, et al. v. United States of America, et al.</u> United States District Court, Central District of California – Northern Division, Case No. 5:20-cv-01574-LHK	2020		
<u>Roberta Bruni, M.D. v. University of Washington School of Medicine</u> Superior Court of the State of Washington, County of King, Case No. 19-2-17252-5 SEA	2020	2020	
<u>United States of America Ex Rel. Thomas R. Jarboe, Plaintiff and Relator v. Cherry Creek Mortgage Co., Inc.</u> United States District Court for the District of Colorado, Case No. 19-cv-01529-CMA-KLM	2020		



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<u>Joe K. Ling and Henry Hung v. Kinson Wong</u> Superior Court of the State of California, City and County of San Francisco, Case No. CPF-19-516644	2020	2020	
<u>Joseph R. Miller v. Morrow-Meadows Corporation, et al.</u> San Mateo County Superior Court, Case No. 18CIV05242	2020		
<u>Andy S. Yu, M.D., Incorporated v. Forest Ambulatory Surgical Associates, LLC, et al.</u> JAMS – San Jose, Reference No.: 1110021883	2020		2020
<u>United California Glass & Door v. Union Rolling Door Company</u> Superior Court of the State of California, City and County of San Francisco, Case No. CGC-18-564272	2020		
<u>Bayhealth, Inc. v. Tiffany Hall</u> Superior Court of the State of California, Santa Clara County, Case No. 17-CV-308342		2019	
<u>In re Jaspal Singh Deol, Debtor.</u> United States Bankruptcy Court For The Eastern District Of California (Sacramento Division), Case No. 2018-23885-C-11		2019	
<u>In the Matter of the: Estate of Leland Spencer</u> Superior Court of the State of California, County of Ventura, Case No. 56-2017-00495573-PR-PL-OXN	2019		
<u>Shrisada Read, Claimant v. Young's Market Company, LLC, Respondent</u> JAMS – Santa Rosa, Case No. 1100088685	2019		2019
<u>Anders Ljungberg v. Carolyn Nelson and Frank Nelson</u> Superior Court of the State of California, County of Santa Clara, Case No: 18CV324272	2019		



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Roadrunner Intermodal Services, LLC v. T.G.S. Transportation, Inc. United States District Court, Eastern District of California, Case No. 1:17-CV-01056-DADBAM	2019		
Torres v. State of California Superior Court of the State of California, County of Humboldt, Case No: DR-150519	2019		
Kathryn Marshall v. Board of Trustees of the California State University Superior Court of the State of California, County of San Luis Obispo, Case No: 16CV-0179	2019	2019	
Ali Shakoori v. Shaban Shakoori, et al. Superior Court of the State of California, County of San Francisco, Case No: CGC-17-562300	2019		
Paul A. Ballestrasse v. US Attorney General United States District Court, Northern District of California, Case No: 3:17-01875 SK	2019		
Michael Buhl v. Abbott Laboratories, Inc. United States District Court, Northern District of California, Case No. 5:17-cv-04244-NC	2019		
Burness C. Broussard v. Kismatic, Inc., Patrick O'Reilly, et al. Superior Court of the State of California, County of San Francisco, Case. No. CGC-17-561965	2019		
Peter Magnusson, Claimant v. Oracle America, Inc., Respondent JAMS – San Jose, Case No. 1110021526	2018		2018
Lawrence O'Donnell, Franklin Powers v. Key Energy Services, LLC Superior Court of The State of California, County of Monterey, Case No. M-129923	2018		



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<u>Christopher Barnett, M.D., Claimant v. The Southern California Permanente Medical Group, Respondent</u> American Arbitration Association, Case No. 011700039809	2018		2018
<u>Surjeet Sohal, et al. v. Bhupindar Dhillon, et al.</u> Superior Court of the State of California, Santa Clara County, Case No. 115CV284698	2018	2019	
<u>Mercia Piasecki v. Sanofi Pasteur Inc., et al.</u> United States District Court, Northern District of California, Case No. C 17-04101 WHA	2018		
<u>Qian & Nemecek LLP v. Yunji Willa Qian</u> Superior Court of the State of California, County of San Francisco, Case No. CGC-15-546564	2018		
<u>Harold Brandel, et al., Petitioners v. Ronald Silberstein, Respondent</u> American Arbitration Association, San Francisco, Case No. 01-17-0004-3886	2018		2018
<u>Packard, Packard & Johnson v. Hinshaw & Culbertson LLP</u> Superior Court of the State of California, County of San Francisco, Case No. CGC-16-554441	2018		
<u>Arnold Leong, Claimant v. Warren Havens, et al., Respondent</u> American Arbitration Association, San Francisco, Reference No. 74 180 Y 01055 05 JMLE			2017
<u>LJ Dolin v. Thyssenkrupp Elevator Corporation</u> United States District Court, District of New Mexico, Civil Action: 2:16-cv-00529-MCA-GBW	2017		
<u>Kevin Olden, M.D. v. Yakima HMA Physician Management, LLC., et al.</u> United States District Court, Eastern District of Washington, Case No.: 1:16-cv-03047-SMJ	2017		



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<u>Kelly Brezoczky v. Domtar Corporation, et al.</u> United States District Court, Northern District of California, San Jose Division, Case No. 5:16-cv-4995EJD	2017		
<u>Sutter Health and Sutter Health Plan, Claimant v. OptumInsight, Inc., Respondent</u> American Arbitration Association, San Francisco, Case No. 011500034226	2017		
<u>Susan Koret v. Taube, et al. (2016)</u> Superior Court of the State of California, County of San Francisco, Case No. CGC 14-542069		2016	
<u>The Regents of the University of California v. Medivation, Inc., and Medivation Prostate Therapeutics, Inc.</u> Superior Court of the State of California, County of San Francisco, Case No. CGC-14-538587	2016		
<u>Hooked Media Group, Inc. v. Apple, Inc. and Chandrasekar Venkataraman</u> Superior Court of the State of California, Santa Clara County, Case No. 114CV265819	2016		
<u>Aejaz and Ashvag v. Sahara Wireless International Inc., et al.</u> Superior Court of the State of California, County of Alameda, Case No. RG14725812	2016		
<u>SAI Technology, Inc. v. QUALCOMM Incorporated, et al.</u> Superior Court of the State of California, County of San Diego, Case No. 37-2014-00025432-CU-BC-CTL	2016	2016	
<u>Yarbrough Russo, et al. v. Andrews and Stroud</u> Superior Court of the State of California, County of Solano, Case No. FCS043552	2016	2016	
<u>Prabhakar Goel and Goel Family Ventures I LP, Claimants v. Econergy, Inc. and Jaspal Deol, Respondents</u> JAMS – San Jose, Reference No. 1110016365	2015		2016



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Michael T. Moe, Claimant and Counter-Respondent, v. Stephen D. Bard, Respondent and Counterclaimant JAMS – San Jose, Reference No. 1100079553	2015		2015
In re the Estate of Vidyagauri Kantilal Khatri Superior Court of the State of California, County of San Mateo, Case No. PRO 123880	2015		
Alana Kaselitz and Melissa Kaselitz, Claimants v. hiSoft Technology International, Ltd., et al., Respondents American Arbitration Association, San Francisco, Case No. 50 166 T 00319 13	2015		2015
Roederer et al., v. Treister, et al. U.S. District Court, District of Oregon, Medford Division, Case No. 1:13-cv-01021-CL		2014	
Gavarnie Holding, LLC, Claimant v. Ohana Airline Holdings, LLC, Respondent Center for Public Resolution Resources Institute for Conflict Prevention and Resolution, Case No. 2014-0001-CPR	2014		
In the Matter of the John P. McCann and Elizabeth A. McCann Trust Superior Court of the State of California, for the County of Fresno, Probate Division, Case No 1 1CEPR00871	2014	2014	
Sylvia Massy (Shivy) v. City of Weed Superior Court of the State of California, for the County of Siskiyou, Case No. SC CV CV 13-00948	2014	2014	
Virginia C. Moon, et al. v. David H. Rush, et al. United States District Court, Eastern District of California, Sacramento Division, Case No. 2:11-cv-03102-GEB-CKD	2014		
Silicon Valley Solutions, Inc. v. PNY Technologies, Inc. Superior Court of the State of California, County of San Mateo, Case No. 514059	2014	2014	

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George v. Swayne FINRA Case No. 000656			2013
High Tek USA, Inc. v. Heat and Control, Inc. United States District Court, Northern District of California, Case No. CV-12-00805	2013		
Jaserp Satellite, Inc. v. DirecTV, Inc. American Arbitration Association, Los Angeles Case No. 72 494 4 00124 12 NOLG	2013		2013
Benjamin Lopez and Susana Rinoza v. Lucky Chances, Inc. Superior Court of the State of California, County of San Mateo, Case No. CIV 486493	2012	2014	
Vatche Cabayan Medical Corporation v. American Lien Inc. Superior Court of the State of California, County of Santa Clara - Unlimited Civil Case, Case No. 109CV150092	2012	2013 2012	
Impinj, Inc. v. Synopsys, Inc. and Virage Logic Corporation JAMS - San Francisco, Case No. 1100067657	2012		2012
Claimants v. The Cheesecake Factory Restaurants, Inc.			2012
John Challas v. Joan Rudolph, et al. JAMS - San Jose, JAMS Ref No. 1110013035	2011		2011
Gregory Shenkman, et al. v. Ella G. Faktorovich, M.D., et al. Superior Court of the State of California, County of San Mateo, Case No. CIV 495403	2011		2013
City National Bank, Claimant v. 14 Crow Canyon Corporation, et al, Respondents JAMS - San Francisco, Case No. 1110012452	2011		2011
Carl Myart v. Autozone, Inc. Superior Court of the State of California, County of Orange, Case No. 05CC03219	2010		



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Lehi Roller Mills Co., Inc. v. Cal-Agrex, Inc., et al. U.S. District Court, District of Utah, Central Division, Case No. 2:08 CV 291 DK	2010	2011	
Michael Migis v. AutoZone, Inc. Circuit Court of the State of Oregon for the County of Multnomah, Case No. 0711-13531		2010	
Edward Scarff, et al. v. Computing Resources, Inc., et al. U.S. District Court, Northern District of California, San Jose Division, Case Nos. C 03-03394 JF (PVT), C 03-04829 JF (PVT), C 03-05871 JF (HRL)	2009		
Stephens v. Kellett, et al. Superior Court of the State of California, County of Marin, Case No. CV 083299	2009		
Hurley v. Richards, et al. Superior Court of the State of California, County of San Francisco, Case No. CGC-07-461640	2009	2009	
Martel v. Tintle, Inc., et al. Superior Court of the State of California, County of Nevada, Case No. 71497	2009		
Cal-Agrex, Inc. v. Dee Van Tassell, Jerry Goodwin, et al. U.S. District Court, Northern District of California, San Francisco Division, Civil No. C07-00964SC	2008	2009	
Digital Video Systems, Inc. v. Mali Kuo, et al. Superior Court of the State of California, County of Santa Clara, Case No. 1-02 CV 808925		2007	
Reiling v. Yahoo!, Inc., et al. American Arbitration Association, San Francisco, Case No. 74-160-01017-05 02 DECR	2007		2008
Tim Wood, et al. v. Mark Boucher, et al. Superior Court of the State of California, County of San Mateo, Case No. CIV456116	2007		



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Case	Deposition	Trial	Arbitration
Food Pro International v. Farmers Insurance Exchange Superior Court of the State of California, County of Santa Clara, Case No. 105CV050506	2006		
Robert Scott v. Richter & Ratner Contracting Corporation, et al. Superior Court of the State of California, County of San Francisco, Case No. CGC-04-434970	2006	2006	
Ukiah Automotive Investments v. Mitsubishi Motors North America, Inc., et. al. U.S. District Court, Northern District of California, Case No. C-04-03932 MMC	2006		
Shea v. ABD Insurance and Financial Services Superior Court of the State of California, County of San Mateo, Case No. CIV 444432	2006	2006	
1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation Superior Court of the State of California, County of San Francisco, Case No. CGC-03-425848	2005	2005	
Brian Sefton and John Sefton dba Inmartech and Inmartech v. Hartford Fire Insurance Company, et al. Superior Court of the State of California, County of Santa Clara, Case No. 1-00-CV-793973	2005		
Robert Johnson, M.D. v. State of California/California Department of Corrections, et al. Superior Court of the State of California, County of Los Angeles, Case No. BC 288518	2005	2005	
Oscar Braun, Andrea Braun and The Oscar A. Braun Trust dated 1996 v. County of San Mateo	2004		
SimpleTech, Inc. v. Atmel Corporation	2004		
J. Michael Schiff v. City of Menlo Park		2003	
DealerServer.com v. Yahoo!, Inc., et al.	2003		
Brian Sefton and John Sefton dba Inmartech and	2003		



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Inmartech v. Hartford Fire Insurance Company, et al.			
Port Stockton Food Distributors, Inc. v. Fran Remus, dba Get It From The Girls, et al.	2003		
U.S. Nursing Corporation, et al. v. Fanger, et al.	2003	2003	
Silicon Valley Equity Fund, LP, et al. v. CMOS MicroDevice, Inc., et al.	2001		
Truck-A-Way v. Basic Vegetable Products, L.P.	2000		
ProMerge Sales, Inc. v. Atmel Corporation, et al.	2000		
Hodge Food Services, Inc., et al. v. Robert Half International, Inc., et al.	2000		
Accton Technology Corporation v. MicroLinear Corporation	2000		
Benjamin C. Ridge v. Glaser/Cherokee Division, et al.		1999	
Soliz v. Data Physics Corporation	1999		
Kapantzios		1997	
Durbin, dba Spectrum Orthopedics v. Sulzermedica U.S.A., Inc., et al.	1997		