

Mark R. Torchiana, CPA/CFF, MBA

Education and Professional

- **Certified Public Accountant, California**
- **Certified in Financial Forensics**
- **UCLA Anderson School of Management**
M.B.A., Dean's Fellowship
- **University of California, Santa Barbara**
B.A. with Highest Honors, Economics and Political Science

Employment

2009 – Present	Courtroom Insight, Inc. Chief Executive Officer
2003 – Present	Harry ♦ Torchiana LLP Partner
2001 – 2002	Office of Everett P. Harry, CPA Manager
2000	WebEI, Inc. Director of Business Development
1997 – 1998	Office of Everett P. Harry, CPA Senior Consultant
1995 – 1997	LECG, Inc. Associate

Professional Activities

- **American Institute of Certified Public Accountants**
Member, 2007 - Present
- **Association of Certified Fraud Examiners**
Associate Member, 2006 - 2010

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Professional Activities (continued)

- **California Society of Certified Public Accountants**
Statewide Litigation Sections Steering Committee, 2004 - 2010
San Francisco Chapter Litigation Services Committee, Co-Chair, 2004 - 2006
Litigation Services Section Member, 1997 - 1998, 2001 - 2010
- **The State Bar of California**
Associate Member, Environmental Law Section, 2003 - 2009

Summary of Expert Testimony

- **Trial Testimony** on January 17, 2002 re: Ris v. Oakland Unified School District, Superior Court of the State of California, County of Alameda (Case No. 779755-2). Engaged by Attorney Darryl Parker on behalf of plaintiff. Testified concerning the total value of employee's monetary and time bank deductions over a fifteen-year time period.
- **Deposition Testimony** on December 6, 2007 re: Robles v. Presidio Golf Club, Superior Court of the State of California, County of San Francisco (Case No. CGC-06-456025). Engaged by Sommers & Schwartz LLP to compute plaintiff's lost earnings for alleged wrongful termination.
- **Trial Testimony** on May 27, 2008 re: Swiss Reinsurance Company v. Camarin Limited et al., Supreme Court of British Columbia (Case No. S023476). Engaged by Bennett Jones LLP on behalf of defendant. Testified regarding the accuracy of American Cemwood Corporation's reported historical product sales.
- **Deposition Testimony** on December 2, 2008 re: Joseph Esmond v. Cargill Inc., et al., U.S. District Court, Northern District of California (Case No. C-07-5037 MMC). Engaged by the Law Office of Richard J. Vaznaugh to compute plaintiff's damages related to unpaid overtime wages.
- **Deposition Testimony** on January 22, 2010 re: David Rothman v. Charles Smith, Superior Court of the State of California, County of San Francisco (Case No. CGC-09-484749). Engaged by Gordon & Rees LLP to compute plaintiff's lost earnings stemming from a personal injury.

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Summary of Expert Testimony (continued)

- **Deposition Testimony** on August 12, 2010 re: Mid-Peninsula San Pedro Associates, LP, et al. v. Dow Builders, et al., Superior Court of the State of California, County of San Mateo (Case No. CIV 444376). Engaged by Gordon & Rees LLP on behalf of defendant to analyze and rebut plaintiff's damages analysis related to repair of construction defects.
- **Arbitration Testimony** on February 18, 2011 re: Bianchi Family Trust v. Constellation Brands. Engaged by Rogers Joseph O'Donnell on behalf of defendant to analyze the economic benefit to plaintiff of a vineyard development project. Also analyzed vineyard rental payments to plaintiff under two different rent calculation methodologies.
- **Grand Jury Testimony** on September 23-24, 2014 re: The People v. Mark E. Thornton. Engaged by the Sycamore Stingray Swim Team to analyze missing funds and irregular accounting reports during former team President's tenure. Presented findings regarding embezzlement of team funds to the Criminal Grand Jury.

Other Presentations

- **Public Hearing** on April 22-23, 2010 re: Operating Industries, Inc. Landfill Superfund Site. Retained by the United States Environmental Protection Agency to analyze and present the present value of past and future remediation costs incurred by Potentially Responsible Parties (PRPs) and governmental agencies. Total costs exceeded \$700 million.

Publications

- "Discounting Future Damages" by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.
- "White Collar Crime Where Least Expected" by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.
- "New Technologies Improve Knowledge Sharing about Experts and Judges", *Technology for the Litigator*, published by the American Bar Association, Winter 2012, Vol. 6 No. 1.