



Profile

Steven Boyles is a Principal at Five Corners Group and has over 20 years of experience conducting accounting, financial, economic, and valuation analyses for clients. In addition to being a Certified Public Accountant (CPA), Steven maintains a number of other professional designations including being Certified in Financial Forensics (CFF) and Accredited in Business Valuation (ABV), both issued by the American Institute of Certified Public Accountants. Steven is also recognized as an Accredited Senior Appraiser (ASA) by the American Society of Appraisers.

Steven has been engaged on more than 100 matters involving complex business disputes requiring the investigation, evaluation and quantification of economic damages. He also possesses extensive experience in valuation, having worked on more than 100 valuations of closely-held businesses and intangible assets in both litigation and consulting settings. His experience encompasses a diverse range of litigation matters including investigating and quantifying damages in matters involving patent infringement, copyright and trademark infringement, trade secret misappropriation, shareholder and partnership disputes, post-acquisition claims, alter ego analyses, royalty disputes, and other forensic and fraud investigations stemming from contract and tort claims.

Steven has testified more than 50 times as an expert witness in federal and state courts as well as in arbitration and deposition in connection with the work performed in these areas.

Professional Affiliations

- ◆ **Certified Public Accountant (CPA) – State of Massachusetts**
- ◆ **California Society of Certified Public Accountants, Member**
 - Forensic Services Section Steering Committee, past
 - Chair, San Francisco Chapter Litigation Consulting Services Committee, past
 - Treasurer, Forensic Services Valuation Section, past
- ◆ **American Society of Appraisers, Member**
 - Accredited Senior Appraiser (ASA)
- ◆ **American Institute of Certified Public Accountants, Member**
 - Accredited in Business Valuation (ABV)
 - Certified in Financial Forensics (CFF)
 - Forensic & Litigation Services Section
- ◆ **The International Accounting Group**
 - Chair, Forensic / Litigation Support Specialty Group
- ◆ **Golden Gate University Forensic Accounting Program**
 - Advisory Board to Forensic Accounting Program, Member
 - Adjunct Professor



Education

University of South Florida, 1998
Bachelor of Science - Accounting

Professional Experience

Five Corners Group <i>Principal</i>	2018 – Present
Golden Gate University <i>Adjunct Professor</i>	2011 – Present
Hemming Morse, LLP <i>Partner</i>	2011 – 2018
StoneTurn Group, LLP <i>Managing Director</i>	2007 – 2011
CCR Group, LLP <i>Manager</i>	2003 – 2007
Johnson Eubank Pankratz & Company <i>Manager</i>	2002 – 2003
Hoffman & Associates, LLP <i>Manager</i>	1999 – 2002
Matson Driscoll & Damico, LLP <i>Associate</i>	2000 – 2001
Pershing Yoakley & Associates, LLP <i>Associate</i>	1998 – 1999

Presentations

- ◆ “*Alter Ego Liability: Prove it or Lose it,*” Bar Association of San Francisco, Spring 2015
- ◆ “*Trade Secrets, Enforceability and Damages,*” TAGLaw - Edinburgh, Scotland, Spring 2015
- ◆ “*The Wild World of Corporate Espionage: Measuring Economic Damages when Trade Secrets are Misappropriated,*” American Institute of Certified Public Accountants Forensic and Valuation Services Conference, Fall 2013



- ◆ “*Understanding the Key Accounting Pieces of the Legal Puzzle*,” Bar Association of San Francisco, Spring 2013
- ◆ “*The Use of Forensic Accountants in Solving Unconventional Matters*,” DLA Piper - San Francisco, Spring 2013
- ◆ “*Very Small Business Valuations*,” Family Law Section of the Contra Costa Bar Association, Summer 2012
- ◆ “*The Reasonable Certainty of Your Expert’s Damages Analysis*,” Caldwell Leslie & Proctor, PC, Winter 2012
- ◆ “*Post-Acquisition Disputes – Lessons Learned*,” Wilson Sonsini Goodrich & Rosati, Winter 2011
- ◆ “*Post-Acquisition Disputes – Lessons Learned from a Forensic Accountant*,” Bar Association of San Francisco, Fall 2010
- ◆ “*The Forensic Accounting Investigation of an Alter Ego Claim*,” Nixon Peabody, LLP, Spring 2010
- ◆ “*Dr. Jekyll and Mr. Hyde: What Counsel Should know about Alter Ego*,” Marin County Bar Association, Winter 2009
- ◆ “*Dr. Jekyll and Mr. Hyde: What Counsel Should know about Alter Ego*,” Bar Association of San Francisco, Fall 2009
- ◆ “*Common Techniques in Quantifying Commercial Damages*,” Seyfarth Shaw, LLP, Fall 2008
- ◆ “*What’s the Value of My Business?*,” Young Presidents Organization – Hartford, CT, Fall 2005

Publications

- ◆ “*Lost Profits Damages: Principles, Methods, and Applications – Chapter 7 Proving Loss Causation*,” Valuation Products and Services, October 2017
- ◆ “*Get the Most Value From Your Damages Expert*,” The Recorder, October 2015

Testimony

- Trial

- ◆ **Wonderworks Pte. Ltd., vs. Hewlett-Packard Company; HP Enterprise Services, LLC and Hewlett-Packard SDN, BHD. (2018)**
California Superior Court, County of Santa Clara
Case No. 114CV273632
- ◆ **Ran Sendrovitz v. Tal Amir Sendrovitz (2018)**
Superior Court of California, Contra Costa County
Case No. D14-03563
- ◆ **Independent Electric Supply v. Laurence William Dashiell, et al. (2018)**
Superior Court of California, County of Marin
Case No. CIV-14-01675
- ◆ **Loytr, Inc. v. TinyCo, Inc. (2018)**
Superior Court of California, County of San Francisco
Case No. CGC-16-551519



- ◆ **Steven Brisson and Laura Maness v. Propane Studio LLC, Neil Chaudhari, Rahul Odedra, Lilu Odedra, and Michelle Viray (2014)**
Superior Court of California, County of San Francisco
Case No. CGC-13-531005
- ◆ **American TonerServ Corp., iPrint Technologies, LLC v. Chad Solter, Darrell Tso, Scott Muckley, MTS Partners, Inc. (March 2014)**
Superior Court of California, County of Marin
Case No. CIV1102020
- ◆ **Jeffrey C. Coury v. William P. Foley, II and Chicago Title Insurance Company (May 2013)**
Superior Court of California, County of Sonoma
Case No. SCV250985
- ◆ **Brandon Abbey, Burst Communications, Inc. and Britt Miller v. John Sheputis, William Fleming, Fortune Drive Associates, LLC, Sheputis DC Investments, LLC, and California Acquisition and Development Company, LLC (January 2013)**
Superior Court of California, County of San Francisco
Case No. CG-08-479301
- ◆ **Brandon Abbey, Burst Communications, Inc. and Britt Miller v. John Sheputis, William Fleming, Fortune Drive Associates, LLC, Sheputis DC Investments, LLC, and California Acquisition and Development Company, LLC (November 2012)**
Superior Court of California, County of San Francisco
Case No. CG-08-479301
- ◆ **Innovention Toys, LLC v. MGA Entertainment, Inc. and Wal-Mart Stores, Inc. and Toys “R” Us, Inc. (2012)**
United States District Court, Eastern District of Louisiana
Case No. 07-6510
- ◆ **Peter Bennett v. Cynthia Foss (2012)**
Superior Court of California, County of San Francisco
Case No. FPT-09-376032
- ◆ **Joanne Caveney v. Thomas Caveney (2009)**
Probate and Family Court, Lawrence Division
State of Massachusetts, Case No. 06D-1236-DV1

- **Arbitration**

- ◆ **350 WSJ, LLC and Asset Management, LLC v. Winchester Plaza on the Row, LLC et al. (2018)**
JAMS Arbitration
- ◆ **Lena Kwak v. French Laundry Partners, L.P., French Laundry Restaurant Corporation, and Thomas Keller (2018)**
JAMS Alternative Dispute Resolution



- ◆ **Nunzio Alioto vs. Alioto Fish Company Ltd. (2017)**
JAMS Arbitration
Case No. 1100084167
- ◆ **David Seto, Sharon Seto and Anthony Sam v. Asset Management LLC, et al. (2017)**
JAMS Arbitration
- ◆ **Cancer Imaging Associates, LLC v. California Cancer Associates for Research and Excellence, Inc. (2016)**
JAMS Arbitration
Case No. 1120012598
- ◆ **InterDigital Technology Corporation and IPR Licensing, Inc. v. Inventec Appliances Corporation (2015)**
ICDR Arbitration
Case No. 50-20-1400-0225
- ◆ **Frederick H. DiRienzo, et al. v. Banc of America Investment Services, Inc. (2011)**
FINRA Arbitration
Case No. 10-01011

- **Depositions**

- ◆ **California Residential Opportunity Fund, LP v. HPROF, LLC, Harbour Partners, LLC, Jeff Hutchinson, and David Bell (2018)**
American Arbitration Association
Case No. 01-18-0000-1325
- ◆ **Sunming Cheung, as Administrator of the Estate of Helen Yung Chang and as Trustee of the Helen Yung Chang Revocable Trust vs. Gleaming International Company Limited, Lilian Chang Wai, Paul Chu Kong Chang, Chris Chao Yuan Chang, Lincoln Chang, and Pacific Grace Limited (2018)**
California Superior Court, County of Santa Clara
Case No. 1-14-CV-272501
- ◆ **Lena Kwak v. French Laundry Partners, L.P., French Laundry Restaurant Corporation, and Thomas Keller (2018)**
JAMS Alternative Dispute Resolution
- ◆ **Maxim Integrated Products, Inc. v. Novinium, Inc. and UtilX Corporation (2018)**
Superior Court of California
Santa Clara County No. 16CV297468
- ◆ **Wonderworks Pte. Ltd., vs. Hewlett-Packard Company; HP Enterprise Services, LLC and Hewlett-Packard SDN, BHD. (2018)**
California Superior Court, County of Santa Clara
Case No. 114CV273632



- ◆ **Jeremy Wiesen v Ram Telecom International, Inc., Brian Mass, and Russ Matulich (2018)**
Superior Court of California, County of San Francisco
Case No. CGC-16-554331
- ◆ **350 WSJ, LLC and Asset Management, LLC v. Winchester Plaza on the Row, LLC et al. (2018)**
JAMS Arbitration
- ◆ **Independent Electric Supply v. Laurence William Dashiell, et al. (2018)**
Superior Court of California, County of Marin
CIV-14-01675
- ◆ **Loytr, Inc. v. TinyCo, Inc. (2018)**
Superior Court of California, County of San Francisco
Case No. CGC-16-551519
- ◆ **Huu Nguyen, individually, and on behalf of a class of similarly situated individuals v. Nissan North America, Inc. (2018)**
United States District Court, Northern District of California
Case No. 5:16-cv-05591-LHK (NCx)
- ◆ **In Re Intuitive Surgical Securities Litigation (2017)**
United States District Court, Northern District of California
Case No. 5:13-cv-01920-EJD
- ◆ **Carlos Victorino and Adam Tavitian, individually, and on behalf of a class of similarly situated individuals v FCA US LLC (2017)**
United States District Court, Southern District of California,
Case No. 3:16-cv-01617-GPC-JLB
- ◆ **In the Matter of Howard P. Huey and Soo Ong Huey Revocable Trust dated June 22, 2007 and its sub-trusts (2017)**
Superior Court of California, County of San Mateo
Case No. 125931
- ◆ **Sofia New and Joseph New v. Manuel Langit and Aurora M. Langit (2017)**
Superior Court of California, County of San Francisco
Case No. CGC-14-540706
- ◆ **Nunzio Alioto vs. Alioto Fish Company Ltd. (2017)**
JAMS Arbitration
Case No. 1100084167
- ◆ **Maria Ford, et al. v. Gary Yasuda and Amarillo College of Hairdressing, Inc. (2017)**
United States District Court, Central District of California
Case No. 5:13-CV-1961-PSG-DTB
- ◆ **David Seto, Sharon Seto and Anthony Sam v. Asset Management LLC, et al. (2016)**
JAMS Arbitration



- ◆ **Synopsys, Inc. v. ATopTech, Inc. (2016)**
United States District Court, Northern District of California
Case No. 13-02965 (MMC)
- ◆ **Sukru Bayramoglu and Gulay Bayramoglu v. CitiMortgage, Inc., Federal National Mortgage Associations, aka Fannie Mae, and Nationstar Mortgage, LLC (2016)**
Superior Court of California, County of Sacramento
Case No. 34-2014-00166510-CU-OR-GDS
- ◆ **Seth Samuels, et al. v. Hamrick & Evans, LLP, et al. (2016)**
Superior Court of California, County of San Francisco
Case No. CGC-13-534626
- ◆ **Derek Benham v. Norman A. Barnes, Kenneth Everett, Seiler, LLP (2016)**
Superior Court of California, County of San Francisco
Case No. CGC-15-54427
- ◆ **Cancer Imaging Associates, LLC v. California Cancer Associates for Research and Excellence, Inc. (2016)**
JAMS Arbitration
Case No. 1120012598
- ◆ **C&J Express and Charlie Lu v. Golden Int'l Travel, Inc. and Chaoying Guo (January 2016)**
United States District Court, Central District of California
Case No. 2:14-cv-06030-FMO-JC
- ◆ **Alana Kaselitz and Melissa Kaselitz v. HiSoft Technology International, Ltd. and Tiak Koon Loh (June 2015)**
Superior Court of California, County of San Francisco
Case No. CGC-12-525000
- ◆ **Efren Guerra and Robin Guerra v. Nationstar Mortgage, LLC; Aurora Loan Services, LLC; and Cal-Western Reconveyance (2015)**
Superior Court of California, County of Nevada
Case No. CU13-079943
- ◆ **Lloyds TSB Bank PLC v. Michael Joseph Kilroy (March 2015)**
Superior Court of California, County of Riverside
Case No. 1202040
- ◆ **Steven Brisson and Laura Maness v. Propane Studio LLC, Neil Chaudhari, Rahul Odedra, Lilu Odedra, and Michelle Viray (2014)**
Superior Court of California, County of San Francisco
Case No. CGC-13-531005
- ◆ **American TonerServ Corp., iPrint Technologies, LLC v. Chad Solter, Darrell Tso, Scott Muckley, MTS Partners, Inc. (February 2014)**
Superior Court of California, County of Marin
Case No. CIV1102020



- ◆ **Deanna Roth Fairchild, Trustee of the Deanna Trust v. Carolyn G. Roth, Trustee of the Gerald K. Roth and Carolyn G. Roth Trust (January 2014)**
Superior Court of California, County of Contra Costa
Case No. P11-01078
- ◆ **Jeffrey C. Coury v. William P. Foley, II and Chicago Title Insurance Company (February 2013)**
Superior Court of California, County of Sonoma
Case No. SCV250985
- ◆ **Brandon Abbey, Burst Communications, Inc. and Britt Miller v. John Sheputis, William Fleming, Fortune Drive Associates, LLC, Sheputis DC Investments, LLC, and California Acquisition and Development Company, LLC (September 2012)**
Superior Court of California, County of San Francisco
Case No. CG-08-479301
- ◆ **Innovention Toys, LLC v. MGA Entertainment, Inc. and Wal-Mart Stores, Inc. and Toys “R” Us, Inc. (2012)**
United States District Court, Eastern District of Louisiana
Case No. 07-6510
- ◆ **Brandon Abbey, Burst Communications, Inc. and Britt Miller v. John Sheputis, William Fleming, Fortune Drive Associates, LLC, Sheputis DC Investments, LLC, and California Acquisition and Development Company, LLC (July 2012)**
Superior Court of California, County of San Francisco
Case No. CG-08-479301
- ◆ **Carol Barnes Lucero v. Wells Fargo Bank, N.A. (2012)**
Superior Court of California, Alameda County
Case No. RG 11583019
- ◆ **Cycle Shack, Inc. v. Harley-Davidson Motor Company Inc. and Markland Industries (2012)**
Superior Court of California, Orange County
Case No. 00126460
- ◆ **Elpida Memory, Inc. v. Semiconductor Manufacturing International Corporation (2011)**
American Arbitration Association
Case No. 50 117 T 732 10
- ◆ **Elpida Memory, Inc. v. Cension Semiconductor Manufacturing Corporation and Semiconductor Manufacturing International Corporation (2010)**
American Arbitration Association
Case No. 50 117 T 0001710