

EXHIBIT 96



Brian J. Bergmark, MBA, CPA, ABV, ASA
 Managing Director

Brian J. Bergmark, MBA, CPA, ABV, ASA, is a Managing Director of Stout and offers his clients over 30 years’ experience providing damage analysis, business valuation, business consulting, and accounting services to clients involved in dispute resolution, business management and tax matters.

Mr. Bergmark’s industry experience includes construction, telecommunication, healthcare, computer hardware and software, real estate, manufacturing, and professional businesses, among others. His appraisal experience includes the valuation and apportionment of tangible and intangible assets, analyses prepared for estate and gift tax purposes, marital dissolution, ownership transfers, eminent domain and various consulting matters.

Mr. Bergmark has extensive experience providing business analysis and qualified testimony on complex business, wage loss, wage and hour, economic, valuation, and marital dissolution matters in Federal and State Superior Courts. The scope of his involvement in litigation matters includes discovery assistance, causation analysis, damage quantification and forensic accounting / fraud investigations.

PROFESSIONAL EXPERIENCE

2023 to Present	Stout	Managing Director
2011 to 2023	Torrey Partners	Managing Director
2006 to 2011	LECG	Director
1992 to 2006	Mack Barclay Inc.	Shareholder
1989 to 1992	Brodshatzer, Wallace, Spoon & Yip	Senior Manager
1988 to 1989	Engicon	Controller
1986 to 1988	Steres, Alpert & Carne	Senior Accountant
1984 to 1986	Ernst & Whinney	Auditor

EDUCATION

Master of Business Administration, San Diego State University, 1992
 Emphasis in Finance.

Bachelor of Science in Economics – Systems Science, University of California, Los Angeles, 1984

CERTIFICATIONS AND LICENSES

Certified Public Accountant, California
Accredited in Business Valuation
Accredited Senior Appraiser
Certified in Financial Forensics
Certified Management Accountant (Inactive)

MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants
California State Society of Certified Public Accountants
American Society of Appraisers

TEACHING

University of California, San Diego Department of Extended Studies – instructor
San Diego State University School of Business - guest lecturer
University of San Diego School of Law - guest lecturer
Various law firms and seminars - MCLE instructor

F & C International: A Case Study of an I.P.O. Valuation –
Co-authored - Journal of Financial Education - Spring, 1997

Brian J. Bergmark, MBA, CPA, ABV, ASA
Deposition, Arbitration and Trial Testimony (4 Years Prior)

Date	Case Name	Venue	Testimony
Nov-23	Monster Energy Company v. City Beverages LLC	Arbitration	Trial
Oct-23	Lenny & Larry's LLC v. A & B Ingredients, Inc.	LA Superior	Trial
Oct-23	Epicentrx, Inc. v. Carter	Federal Court	Trial
Oct-23	Everlink International v. United Material Handling	Riverside Superior	Deposition
Oct-23	Everlink International v. United Material Handling	Riverside Superior	Deposition
Oct-23	Jado v. Goveia	OC Superior	Deposition
Sep-23	Marriage of Sethi	SD Superior	Hearing
Sep-23	Kropf v. Aqua-Lung America, Inc.	SD Superior	Deposition
Sep-23	Marriage of Paulin	SD Superior	Trial
Sep-23	Silkey v. Silkey	SD Superior	Trial
Aug-23	Life Care Residences Inc. v. Affordable Senior Housing Foundation	SD Superior	Deposition
Aug-23	Monster Energy Company v. City Beverages LLC	Arbitration	Arbitration
Jul-23	The State of California v. John A. Diepersloot, et al.	Fresno Superior	Deposition
Jul-23	Sentinel Capital Holdings LLC v. Thauer, et al.	OC Superior	Deposition
Jun-23	State of California v. John A. Diepersloot, et al.	Fresno Superior	Deposition
Jun-23	Galdamez v. Primary Color Systems Corporation, Et Al.	OC Superior	Deposition
Jun-23	May v LA World Airport	LA Superior	Deposition
Jun-23	Black Swan Advisors LLC v. Bush Management Co., et al.	OC Superior	Deposition
Jun-23	Litterpurrfect, LP v. The Watkins Firm, et al	SD Superior	Deposition
May-23	Lenny & Larry's LLC v. A & B Ingredients, Inc.	LA Superior	Deposition
May-23	Citizens of Humanity, LLC v. Del Mar Law Group LLP, et al.	SD Superior	Deposition
May-23	Benny Enterprises Inc. v. Gilardo	SD Superior	Trial
May-23	Flats Management Group v. Los Angeles County Metropolitan Transportation	LA Superior	Trial
May-23	Ortolivo v. Precision Dynamics International, LLC	Federal Court	Deposition
May-23	Natures Produce Company v. Heffernan Insurance Brokers, et al.	LA Superior	Deposition
May-23	Rubicon v. High Liner Foods US	SD Superior	Trial
Apr-23	Pancho Villa No. 2, LLC v. F & R Real Estate, Inc.	SD Superior	Trial
Apr-23	Flats Management Group v. Los Angeles County Metropolitan Transportation	LA Superior	Deposition
Apr-23	Silkey v. Silkey	SD Superior	Deposition
Apr-23	High Liner Foods, et al. v. Wynn	LA Superior	Deposition
Mar-23	Abbey v. The Milken Family Foundation	LA Superior	Deposition
Mar-23	Klein v. The Regents of the University of California	LA Superior	Deposition
Mar-23	Murray v. Marsaglia	SD Superior	Deposition
Mar-23	Spillane v. Partners in Leadership, LLC, et al.	SD Superior	Deposition
Feb-23	The State of California v. George Jackson, et al.	Fresno Superior	Deposition
Feb-23	Espindola v. Wismettac	Federal Court	Trial
Feb-23	Corbin v. Oak Furniture West	SD Superior	Trial
Jan-23	In re: Fetzer Vineyards Corporation	LA Superior	Arbitration
Jan-23	Meek v. Wyoming Medical Center, et al.	Federal Court	Trial
Jan-23	Pancho Villa v. F & R Real Estate	SD Superior	Deposition
Jan-23	Lenny & Larry's LLC v. A & B Ingredients, Inc.	LA Superior	Deposition
Dec-22	Marriage of Mitchell	SD Superior	Trial
Dec-22	Bomatic v. Milacron, LLC	Federal Court	Trial
Nov-22	Jones v. Ghodara	LA Superior	Deposition
Oct-22	Wells v. Yeng	SD Superior	Trial
Oct-22	In re: Sakaida	LA Superior	Trial
Oct-22	Audish v. Macias	SD Superior	Trial
Oct-22	Mortenson v. DKN Hotels, LLC	SD Superior	Deposition
Oct-22	Ito, et al. v. Navy Federal Credit Union	SD Superior	Deposition
Aug-22	Javed v. Raytheon	LA Superior	Trial
Aug-22	Brilliantes v. Pacific Bell Telephone Company, et al.	SD Superior	Deposition
Aug-22	Cliq Inc. v. v. BlueSQUARE Resolutions, LLC	SD Superior	Trial

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Jul-22	Pak, et al. v. Rassman	OC Superior	Deposition
Jul-22	Grant v. Holstrom, Block & Parke , APLC	OC Superior	Trial
Jul-22	Javed v. Raytheon	LA Superior	Deposition
Jul-22	Wells v. Yeng	SD Superior	Deposition
Jul-22	Hope, et al. v. Moody, et al.	Ventura Superior	Deposition
Jul-22	Grant v. Holstrom, Block & Parke , APLC	SD Superior	Arbitration
Jul-22	Ortiz v. Nabors Completion & Production Services	SD Superior	Deposition
Jun-22	Marriage of Monroy	SD Superior	Trial
Jun-22	Jarman v. HCR ManorCare, Inc.	Riverside Superior	Deposition
Jun-22	Hope, et al. v. Moody, et al.	Ventura Superior	Deposition
Jun-22	Madeline8 et al. v. AlvaradoSmith, et al.	OC Superior	Deposition
Jun-22	Marriage of Mitchell	SD Superior	Trial
Jun-22	Garzo, et al. v. Ontiveros, et al.	SD Superior	Trial
Jun-22	Cliq Inc. v. v. BlueSQUARE Resolutions, LLC	SD Superior	Arbitration
Jun-22	Jerome's Furniture Warehouse v. Ashley Furniture Industries	Federal Court	Deposition
May-22	Arenson v. Mandelbaum	SD Superior	Trial
May-22	Corbin v. Oak Furniture West	SD Superior	Deposition
May-22	The Pictsweet Company v. CRF Foods, et al.	Federal Court	Deposition
May-22	BLS Pharma, Inc. v. Inovio Pharmaceuticals, Inc.	OC Superior	Deposition
May-22	VIZIO, Inc. v. Navigators Insurance Company, et al.	Federal Court	Deposition
May-22	Albrecht v. UC Regents, et al.	OC Superior	Trial
May-22	Spillane v.Partners in Leadership	SD Superior	Deposition
Apr-22	Arenson v. Mandelbaum	SD Superior	Trial
Apr-22	Dorantes v. Bussard	SD Superior	Deposition
Apr-22	Grosslight Insurance Inc. v. Duran, et al.	SB Superior	Deposition
Apr-22	Hufragio v. Knight Building Systems	LA Superior	Deposition
Mar-22	Marriage of Monroy	SD Superior	Deposition
Mar-22	Speedy Fuel v. Gilbarco, Inc.	LA Superior	Trial
Mar-22	Joseph, et al. v. McParlin, et al.	SD Superior	Trial
Mar-22	Roditi v. New River Investments	Federal Court	Deposition
Mar-22	Arenson v. Mandelbaum	SD Superior	Deposition
Mar-22	Sherman and Hammoudeh v. The Regents of the University of California	SD Superior	Deposition
Mar-22	Ware v. Nabors Completion & Production Services	SD Superior	Arbitration
Mar-22	Ware v. Nabors Completion & Production Services	SD Superior	Deposition
Mar-22	Hudson v. Nabors Completion & Production Services	SD Superior	Arbitration
Mar-22	Hudson v. Nabors Completion & Production Services	SD Superior	Deposition
Feb-22	Lopez v. Nabors Completion & Production Services	SD Superior	Arbitration
Feb-22	Roth v. Poway Surgical	SD Superior	Deposition
Feb-22	Pan v. University of California Riverside et al	SD Superior	Deposition
Feb-22	Lopez v. Nabors Completion & Production Services	SD Superior	Deposition
Feb-22	Yazbeck v. Nupteutics Natural	SD Superior	Deposition
Feb-22	Figuroa v. Nabors Completion & Production Services	SD Superior	Arbitration
Feb-22	Brown v. Nabors Completion & Production Services	SD Superior	Arbitration
Feb-22	Brown v. Nabors Completion & Production Services	SD Superior	Deposition
Feb-22	Figuroa v. Nabors Completion & Production Services	SD Superior	Deposition
Feb-22	Speedy Fuel v. Gilbarco, Inc.	LA Superior	Deposition
Feb-22	Joseph, et al. v. McParlin, et al.	SD Superior	Deposition
Feb-22	Murguia v. Nabors Completion & Production Services	SD Superior	Arbitration
Feb-22	Linares v. The Chamberlain Group	SD Superior	Deposition
Feb-22	Murguia v. Nabors Completion & Production Services	SD Superior	Deposition
Jan-22	LeCain v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Jan-22	Ayers v. San Diego Unified School District	SD Superior	Trial

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Jan-22	LeCain v. Nabors Completion & Production Services Company	SD Superior	Deposition
Jan-22	Michelotti v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Jan-22	Michelotti v. Nabors Completion & Production Services Company	SD Superior	Deposition
Jan-22	Rosales v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Jan-22	Rosales v. Nabors Completion & Production Services Company	SD Superior	Deposition
Nov-21	Meek v. Wyoming Medical Center	WY District Court	Deposition
Nov-21	Lab Holding, LLC v. County of Orange	OC Superior	Trial
Nov-21	Hendrickson v. DN Tanks	LA Superior	Deposition
Nov-21	Negrete v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Oct-21	Negrete v. Nabors Completion & Production Services Company	SD Superior	Deposition
Oct-21	Arias v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Oct-21	Bejar v. Lopez	LA Superior	Trial
Oct-21	Arias v. Nabors Completion & Production Services Company	SD Superior	Deposition
Sep-21	LeMasters v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Sep-21	Ayers v. San Diego Unified School District	SD Superior	Deposition
Sep-21	LeMasters v. Nabors Completion & Production Services Company	SD Superior	Deposition
Sep-21	Vela v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Sep-21	Vela v. Nabors Completion & Production Services Company	SD Superior	Deposition
Sep-21	Garcia v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Sep-21	Cisneros v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Sep-21	Reasner v. Nabors Completion & Production Services Company	SD Superior	Arbitration
Sep-21	Reasner, Cisneros and Garcia v. Nabors Completion & Production Services Company	SD Superior	Deposition
Aug-21	Salinas v. Autoliv	LA Superior	Deposition
Aug-21	Ambartsumyan v. Atalla, et al.	SB Superior	Deposition
Aug-21	Andrews v. Nabors Completion & Production Services Company	OC Superior	Arbitration
Aug-21	Andrews v. Nabors Completion & Production Services Company	OC Superior	Deposition
Jul-21	Medrano v. Nabors Completion & Production Services Company	OC Superior	Arbitration
Jul-21	Baek v. Open Node, Inc.	LA Superior	Trial
Jul-21	Frantz Design, Inc. v. Diamond Orthotic, LLC	LA Superior	Deposition
Jul-21	Baek v. Open Node, Inc.	LA Superior	Deposition
Jul-21	Dulanto v. Knights of Columbus, et al.	LA Superior	Trial
Jul-21	Marriage of Cohen	SD Superior	Trial
Jun-21	Marriage of Knutsen	SD Superior	Trial
Jun-21	Audish v. Macias	SD Superior	Deposition
Jun-21	Arias v. Nabors Completion & Production Services Company	OC Superior	Arbitration
Jun-21	Marriage of Belmer	SD Superior	Deposition
Jun-21	Gibson v. Nabors Completion & Production Services Company	LA Superior	Arbitration
May-21	Romatze v. Marriott Int'l	CO District Court	Deposition
May-21	Preciado v. Nabors Completion & Production Services Company	OC Superior	Arbitration
May-21	Moroyoqui v. Solstice, et al.	LA Superior	Trial
May-21	Lab Holding, LLC v. County of Orange	OC Superior	Deposition
Apr-21	Moroyoqui v. Solstice, et al.	LA Superior	Deposition
Mar-21	Zeppos v. Brandman University	OC Superior	Deposition
Mar-21	Speed v. Textron, Inc.	Federal Court	Deposition
Mar-21	Gutierrez v. Nabors Completion & Production Services Co.	SD Superior	Arbitration
Mar-21	Stephan v. Snap-On	SD Superior	Arbitration
Mar-21	Gutierrez v. Nabors Completion & Production Services Co.	SD Superior	Deposition
Feb-21	Flores, et al. v. Allie's Party Equipment Rental, Inc., et al.	SD Superior	Deposition
Feb-21	Scripps Health v. Thrive Revenue Systems, Inc., et al.	Federal Court	Deposition
Feb-21	Dato v. Evans, M.D., et al.	SD Superior	Deposition
Feb-21	Stephan v. Snap-On	SD Superior	Deposition
Jan-21	San Gabriel Valley Council of Governments v. Jack in the Box, et al.	LA Superior	Deposition

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Jan-21	Marriage of Bailey	SD Superior	Deposition
Dec-20	Bomatic v. Milacron, LLC	Federal Court	Deposition
Dec-20	Marriage of Bailey	SD Superior	Trial
Dec-20	Doctors Allergy Formula, LLC v. Valeant Pharmaceuticals International	NY State Court	Deposition
Nov-20	In re: 10000 Santa Monica Property, LLC	Federal Court	Deposition