



HEMMING
MORSE, LLP

CERTIFIED PUBLIC ACCOUNTANTS,
FORENSIC AND FINANCIAL CONSULTANTS

CURRICULUM VITAE

www.hemming.com

Judy A. Yip

Employment & Education

- 2012 – Present **Hemming Morse, LLP**
*Certified Public Accountants,
Forensic and Financial Consultants*
Principal
Manager, 2012-2016
- 2003 – 2011 **Hemming Morse, Inc.**
Manager, Litigation and Forensic Consulting Services Group, July 2008-2011
Senior Associate, Litigation and Forensic Consulting Services Group, July 2005-June 2008
Associate, Litigation and Forensic Consulting Services Group, 2003-June 2005
- 2002 University of California, Berkeley
B.A. Economics; B.A. Legal Studies

Professional & Service Affiliations

- **GirlVentures**
– Board of Directors, October 2012-2016

Testimony

Trial

- **Curtis Vance vs. Quikrete California, LLC (2016)**
Superior Court, County of Sacramento
Case Number 34-2016-00189234-CU-OE-GDS



Judy A. Yip

Selected Experience

- Consultant for plaintiffs' counsel in a matter involving hourly employees engaged in direct patient care to determine damages related to rounding, regular rate of pay, and automatic meal deduction issues.
- Consultant in an agreed-upon procedures engagement to determine unpaid prevailing wages.
- Consultant for defendants, owners of a wind generation facility, to review the general contractor's damages claim.
- Consultant for contractor of a transportation and housing project to assist in the preparation of construction claims.
- Consultant for plaintiffs' counsel involving service technicians throughout the United States who were paid different hourly rates based on shifts worked to determine damages related to unpaid overtime hours and standby time.
- Consultant for plaintiffs' counsel in various matters involving tipped employees to determine damages related to violations of the FLSA's minimum wage provision.
- Consultant for plaintiffs' counsel in a matter involving manual laborers paid on a day rate to determine damages related to unpaid overtime hours under the FLSA.
- Consultant for plaintiffs' counsel involving property tax consultants misclassified as exempt to determine damages related to unpaid overtime hours.
- Consultant for plaintiffs' counsel in a matter involving delivery drivers to determine damages related to mileage reimbursement.
- Consultant for plaintiffs' counsel in a matter involving salaried restaurant managers to determine damages related to unpaid overtime hours and missed meal breaks.
- Consultant for a network of health care providers to perform labor rate examinations of the general contractor and subcontractors for contract negotiations. Evaluated contractors' proposed billing and overhead rates.
- Consultant for defendant and cross-complainant, an owner of medical facilities, in connection with claims of breach of contract and violations of the False Claims Act. Assisted in analysis of contractor records to evaluate claims.
- Consultant for respondent, a design-build contractor of a hotel tower, in connection with claims of breach of contract and abandonment of contract. Assisted the expert in determining the total cost of the work.
- Consultant for defendant, a pharmaceutical and medical products company, to evaluate damages claims resulting from the alleged infringement by defendant of several patents.
- Consultant for plaintiff, a joint venture involved in the expansion of a highway in New Mexico. Assisted the expert in determining and evaluating the costs incurred in connection with the multi-million dollar claims brought against the design contractor.
- Consultant for defendant, a joint venture who constructed a metropolitan rail system in Missouri. Assisted the expert in evaluating the costs incurred in order to prepare a claim for compensation.
- Consultant for plaintiff, a general contractor of a hotel and casino. Assisted the expert in determining damages related to claims of unpaid subcontract balances and in evaluating and quantifying damages to the surety, contractor, and owner.
- Consultant for four years for a large telecommunications company to assess whether certain construction contractors' billings were in accordance with cost plus contracts.



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Selected Experience continued

- Consultant for defendant, a national insurance and financial service company sued by a former commissioned surety bond producer for breach of contract. Assisted the expert in calculating damages by analyzing historical commissions.
- Consultant for defendant, a manufacturer and distributor of motor vehicles. Assisted the expert in determining damages in connection with inventory and installment loans to various car dealerships.
- Consultant for claimant, a terminated investment manager. Assisted the expert in determining management fees due and performing an accounting for interest in various trusts and partnerships.
- Consultant for defendant, a large forest products company accused of violating antitrust laws. Assisted the expert in analyzing the financial condition and operating results of various plaintiffs to assess their claims.
- Consultant for plaintiff in its dispute with a leasing company of high-tech equipment over transactions involving sale of returned equipment, lease continuation, vendor guarantee call, or buy-out. Assisted the expert in analyzing over 5,000 leases in order to determine, if any, the remarketing fees due.