Exhibit 1



Joshua Dennis

CVA

Partner

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Joshua Dennis, a Partner with StoneTurn, has more than 20 years of experience working with clients and counsel on issues requiring complex data analysis, including investigations, economic damages, intellectual property, enforcement, forensic accounting, compliance monitoring, and valuation engagements.

Through his expertise, which includes financial modeling and data analysis, Josh has assisted companies and their counsel across a wide range of investigative and dispute-related matters. He not only has significant experience analyzing accounting, economic and business data, as well as issues related thereto, but also applying his expertise to the creation of dynamic visual models that provide clarity and key insights.

Josh has also worked extensively in matters involving collection, mining, sampling, anomaly detection, and reporting of structured and unstructured data utilized across a range of industries, including banking, financial services, manufacturing, pharmaceuticals, e-commerce and retail, among others.

Josh also has experience in evaluating and quantifying economic damages related to a variety of issues, including contractual, purchase price and employment disputes, as well as class action matters. He has also quantified and assessed reasonable royalty and lost profits damages related to patent, trademark, trade secret and copyright infringement claims, as well as the valuation of intellectual property outside of litigation.

Josh is a Certified Valuation Analyst, and earned a Certificate in Intellectual Property Law from Suffolk University.

Education

B.S., Management and Business, Skidmore College

Minor, Computer Science, Skidmore College

Practice Areas

Data Analytics

Intellectual Property

Litigation

SELECT PROFESSIONAL EXPERIENCE

Financial Modeling and Complex Data Analysis

Josh has designed, created and analyzed complex databases to assist clients in matters involving asset misappropriation, breach of contract, trading irregularities, regulatory inquiries and accounting issues. These data models, including graphic visualizations and dashboards, allowed users to dynamically explore large and disparate data sets to help confirm fact patterns, identify trends and anomalies, and inform decision making. Representative case experience includes:

- Retained by counsel for defendant, a large government contractor, to assist with its ability to pay process and submission to the Department of Justice. In addition to the collection and review of detailed financial and business records, the process also required the generation of a detailed projection model used to determine the amount of money the company could afford to pay to the government while still remaining a going concern. The matter included multiple presentations to the Department of Justice describing the company's current and expected future financial position and sources of free cash flows.
- StoneTurn was retained by a counsel for plaintiffs, publishers of educational textbooks, in connection with alleged copyright infringement by an online marketplace. In addition to the quantification of key metrics surrounding the magnitude of the alleged infringement and number of notifications sent by the online marketplace to the underlying storefronts, StoneTurn also performed a detailed analysis to match the works-in-suit with allegedly infringing works sold. Due to the unstructured nature of the underlying data, this matching exercise utilized a combination of programmatic comparison and manual review to ensure consistency across the title of work, edition, type of work and rightsowner for the hundreds of textbooks at issue.
- Retained by counsel for plaintiff, an individual allegedly defrauded out of millions in capital contributed to a foreign investment project, as part of an effort to help identify the use and current location of such funds for purposes of recovering an adjudicated award. The analysis first required the creation of a database from over 500 hardcopy bank statements across a network of related entities around the world that was compiled using a combination of optical character recognition (OCR), programmatic data restructuring and manual input. The resulting database, which contained more than 35,000 transactions, was then analyzed to identify potential transactions of interest based on "fuzzy" keyword searches, as well as the creation of a dynamic dashboard that allowed users to quickly traverse transactions across entities and time periods to help identify the source and use of funds.
- Engaged by counsel for defendant, a global brokerage firm, in connection with allegations of a rogue trader manipulating gains and losses through the trading of metals futures. StoneTurn worked closely with the company and counsel to gather the information and trading data necessary to understand and quantify the magnitude of issue, as well as confirm the scope of which accounts were impacted. StoneTurn communicated the results of its findings, which included a review and assessment of internal controls, to the company's independent auditor with respect its determination of any potential material weaknesses or significant deficiencies.

- StoneTurn was retained in a bankruptcy and class action matter to assist in the representations of the alleged "net winner" class in connection with $3.4 billion multi-level marketing and pyramid scheme. The scheme involved the supposed sale of international VOIP calling cards, when in actuality individuals (over 1.8 million in total) generated profits through the recruitment of additional participants in the binary pyramid structure. StoneTurn's role was to review and critique the calculations and assumptions utilized by the trustee in determining the equity to be reclaimed from alleged net winners, which required analysis of over 2 terabytes of data and 4 billion detailed user records.
- Outside counsel retained StoneTurn to assist in the defense of a DOJ investigation into certain anti-trust and price fixing allegations in connection with agency bonds. Specifically, StoneTurn analyzed over 2 million lines of trading data provided by both the investment company and FINRA to help identify trends in the primary and secondary market sales. We also created dynamic visualizations in Tableau to identify any potential trading patterns and trends relative to certain prices contemplated by bond syndicate members.
- Outside counsel for a pharmacy company engaged StoneTurn to assist in a class action matter involving the quantification of potential wages due. Specifically, plaintiffs alleged certain supervisors were due wages and overtime (if applicable) for time spent on premises during unpaid meal breaks where they were the only managerial staff present. StoneTurn analyzed over 20 million lines of employee time punch and scheduling data across various systems to determine the duration of such meal breaks, as well as the additional wages allegedly due.
- Assisted counsel in a class-action matter to rebut the damages asserted by plaintiff related to allegations of market timing within the defendant's mutual funds over a period of more than a decade. Analyses included the creation of a dynamic model that could generate multiple scenarios based upon user-selected inputs, and which encompassed over six million transactions across more than 30 mutual funds. This model was also used to determine the proportionate settlement amount that was, ultimately, paid to the class members.
- Engaged by a public registrant to reconstruct its accounting records following an investigation by the Audit Committee into revenue recognition issues. We analyzed the underlying systems, processes, controls, and accounting records to assess thousands of revenue transactions under individual contracts in the technology services space. As part of this analysis, StoneTurn requested and received the company's entire Great Plains accounting system in native format, which contained over 1,000 disparate tables. This data was recompiled and used to generate targeted reports related to key accounts and time periods, as well as create charts and graphs used to help visually identify patterns in the company's historic revenue recognition practices, such as those surrounding quarter and year end.
- Engaged to quantify the economic damages related to pricing used to determine reimbursement pursuant to a federal drug rebate program. Specifically, the allegations related to improperly reporting prices based upon the bundled sale of certain types of products. As part of the data analysis, a model was created in SQL to determine the "unbundled" price of products under various scenarios, the result of which were applied in the determination

of the appropriate rebate calculated under the program. StoneTurn also assisted in preparation for trial, including the identification and subsequent modeling of damages scenarios based upon specific hospitals or groups of hospitals, as well as other potential legal outcomes. The case was ultimately settled by the parties for an amount consistent with the total damages conclusion generated by the economic model.

- Assisted various companies on matters related to the alleged misappropriation of assets or payment of potential bribes as part of civil litigation, compliance issues and regulatory inquiries. As part of the analysis, StoneTurn frequently worked directly with the subject-company and counsel to help extract the necessary financial and accounting data from systems such as QuickBooks, Great Plains and SAP. This data, once validated, normalized and uploaded to StoneTurn's secure SQL server, was then typically subjected to a number of standard tests (e.g., round dollar, duplicate vendors, Benford's law, etc.), as well as tests based on the facts and circumstances specific to each case. This may involve the identification of relevant transactions based on searches for keywords or individuals, as well as the creation of a dynamic and visual interface that allows the user to quickly explore the dataset to identify trends and anomalies.

Complex Business Disputes

Josh has worked on a wide-variety of dispute matters in litigation and arbitration settings. He has significant experience in quantifying economic damages related to business interruptions, non-interference and non-compete agreements, supply agreements, franchise agreements and other contractual disputes. Representative case experience includes:

- Retained by a pharmaceutical technology company to perform a contract compliance audit in connection with a profit sharing agreement. StoneTurn performed a detailed analysis and recreation of the profit sharing model, as well as sample of the underlying revenue and costs. The compliance audit culminated in a report and supporting exhibits identifying significant underpayments of profits based largely on the inclusion of direct and indirect expenditures that fell outside the scope of contract.
- Engaged by defendant, a leading manufacturer and distributor of clinical laboratory instrumentation for in vitro diagnostic application, to determine economic damages related to defendant's counterclaim involving an alleged breach of contract. The breach related to plaintiff's interference with the attempted auction of a number of defendant's subsidiaries, and the solicitation of key employees.
- Engaged by defendant, a global chemical manufacturer to assist in quantifying damages in a litigation that related to an alleged breach of contract. The contract included a "most favored customer" pricing provision and the parties disputed the interpretation and historical application of the provision.

Intellectual Property

Josh has performed quantitative and qualitative analyses to determine reasonable royalty and lost profit damages for leading software / hardware providers, retailers and financial institutions. He has also provided in-depth examinations of the relevant industries, markets and technologies, as well as each party's financial performance, to assist in the determination of value. Representative case experience includes:

- Performed a fair market valuation of a company that specialized in the synthesis of keratin, including its patent portfolio that contained 28 patents related to the applications of keratin in a range of cosmetic and medical products.
- Retained by defendant, a worldwide manufacturer of mobile devices and electronics, to assess damages and provide rebuttal analyses in connection with an alleged patent infringement. The patent related to the resizing and formatting of digital images prior to being sent via MMS message.
- Engaged by plaintiff to provide both industry and damages expertise in connection with a breach of a software licensing agreement between the licensor and licensee. Analyses included the development of several complex models in order to compute damages under a number of different assumptions based on the language of the agreement.
- Retained by defendants in a multi-defendant litigation that included OEM computer manufacturers, as well as certain operating system and computer chip suppliers. The lawsuit, brought by a non-practicing entity, asserted alleged infringement against the defendants with respect to four patents that were purported to provide power savings in desktop and laptop computers. Analyses included the determination of a reasonable royalty, as well as a rebuttal of the damages asserted by plaintiff.

Business Valuation

Josh has assisted in the preparation of business valuation analyses and reports for various matters, including sale negotiations, contract disputes and for tax purposes. These reports required the use of both the income and market valuation approaches, and included analyses of discounted cash flows, as well as comparable companies and sale transactions. Representative case experience includes:

- Retained to calculate the value of a minority interest in a privately held international manufacturer of fluid sealing products. The subject company was also a defendant in a significant number of asbestos-related lawsuits that greatly impacted the fair market value, which had to be accounted for within the valuation. The final report was submitted to the IRS for estate tax purposes.
- Retained to perform a valuation of a franchise area development agreement for a company in the heating and air conditioning industry. Analyses included the capitalization method of valuation based upon the historical financial performance of the company and a determination of the appropriate risk-adjusted discount rate.
- Engaged by counsel for plaintiff, an individual stakeholder in an oil and gas distribution company, to assess and critique certain valuation reports that had been used in connection with a potential buy-out of the plaintiffs' interest in the subject company.

Non-Profit

- Josh assisted a local non-profit organization on a pro-bono basis by providing economic analysis related to foster children entering into a pre-college program. The analysis focused on helping the organization quantitatively demonstrate the incremental economic value to the State associated with individuals that hold a college degree.
- Josh assisted a local non-profit organization on a pro-bono basis by providing an analysis of the organization's overhead costs, and how those costs compare to other similar organizations in the industry. The results of this analysis were presented to the Board of Directors.

PRESENTATIONS & PUBLICATIONS

- *Forensic Accounting Skills in Investigations*, co-author with Eric Hines, Kyla Curley, and Snezana Gebauer, Global Investigations Review's The Practitioner's Guide to Global Investigations (November 2025)
- *Leverage Data Analytics to Curb Fraud Risks*, co-author with Eva Weiss and Valerie Loverro, Accounting Today (February 2021)
- *The Role of Data Analytics in Regulatory Inquiries*, co-author with Steven Neuman, Compliance & Ethics Professional (March 2020)
- *Leveraging Data Analytics to Minimize Risk in the Financial Services Industry,* Securities Docket Webinar (March 2019)

TESTIMONY

2026

- *Concord Music Group, Inc., et al. v. Anthropic PBC,* United States District Court, Northern District of California, San Jose Division, 5:24-cv-03811-EKL-SVK

2024

- *Pearson Education, Inc. v. Chegg, Inc.,* United States District Court, District of New Jersey, 2:21-cv-16866-EP-ESK
- *United States of America et al v. Healthcare Associates of Texas LLC et al,* United States District Court, Northern District of Texas (Dallas), 3:19-cv-02486-N

2020 & 2023

- *In re: Telexfree, LLC et al., Debtors & Stephen B. Darr, Plaintiff vs. Benjamin Argueta et al. Defendants,* United States Bankruptcy Court District of Massachusetts, Chapter 11 Cases 14-40987-MSH, 14-40988-MSH, 14-40989-MSH, Jointly Administered Adversary Proceedings: 16−04006 and 16-4007

2021

- *United States of America v. Ruless Pierre, Defendant.,* United States District Court, Southern District of New York, 1:19-cr-00783-SHS