



Diverse Experience, Reliable Analysis

Who We Are

We are a boutique litigation support and consulting firm that specializes in providing creative, effective solutions tailored to our clients' unique analytic and research needs. Our team is comprised of experts and consultants who blend active academic careers with real-world experience in a variety of fields. We draw on economic theory, statistical analysis, survey research, mathematics, computer science, business theories, and best practices to conduct high quality research to give precise insights into our clients' specific research problems. We excel at solving difficult, complex problems as well as routine day to day assignments.

To learn more about us and what we do, visit our website at www.rule26.com

Areas of Expertise

Class Action & Data Intensive Cases
Investment & Financial Analysis
Wrongful Death, Personal Injury, & Medical Malpractice
Lost Profits
Business Valuation
Forensic Accounting
Complex Litigation
Employment Compensation
Intellectual Property
Surveys & Sampling
Data Management Services
Custom Research
And More...

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OUR VALUATION TEAM

G. Michael Phillips, Ph.D., has more than 30 years' experience consulting in areas of econometrics, applied economics, statistical analysis, and financial modeling and valuation. Mike specializes in data-intensive research including the construction and management of large databases and complex litigation. Recent engagements have generally focused on surveys and sampling, economic modeling, intellectual property valuation, product liability sampling and analysis, discrimination analysis, and complex economic valuations. Mike is a Professor of Finance, Financial Planning, and Insurance at California State University, Northridge where he is also the Director of the Center for Financial Planning and Investment. He previously taught at University of Southern California and was an Economist for the United States Department of Commerce. Mike earned his B.S. in Mathematics and Economics from Illinois State University and his Ph.D. from the University of California, San Diego.

David Fractor, Ph.D., has more than 25 years' experience consulting in labor-related issues with testimony experience in over 600 depositions and 250 trials and arbitrations. David's consulting focuses on individual claim of loss relating to earnings and benefits, household services, or future medical needs. His practice also includes employment matters and personal injury/wrongful death assignments including medical malpractice cases. He has substantial experience in asbestos-related litigation. David received his B.A. in Economics from UCLA and his M.S. and Ph.D. degrees in Economics from the University of Oregon. He has published several articles that deal with his practice area. In addition, David has taught Economics and Finance at numerous institutions including UCLA, Cal State Channel Islands, and for more than 15 years has been a faculty member at Cal State Northridge. He regularly teaches courses in Labor Economics and Law & Economics.

Edward T. Garcia, M.S., has more than a decade of experience consulting in personal injury, wrongful death, medical malpractice, employment-related issues, business litigation, business valuation, pension valuation, and stockbroker negligence matters. Ed's consulting has been focused on loss of earnings, loss of earning capacity, loss of fringe benefit analyses, loss of household services, and life care plan valuation and has valued hundreds of cases in these matters. He has more recently been involved in consulting on complex litigation with involvement in class action matters. Ed has testified as an expert in depositions, binding arbitrations and trials in the State of California, Superior Court. Ed is an Adjunct Professor of Economics and Finance at Azusa Pacific University. He received his B.S. in Business Administration with an emphasis on Corporate Finance from the University of Southern California, Marshall School of Business. He received his M.S. in Economics with an Economic Analysis Option in the Field of Money and Banking from the State of California Polytechnic University, Pomona.

Robert Neff, CPA, ABV is our Director of Forensic Accounting. Bob performs business valuations, handles cases involving complex issues, and also manages the creation of large databases for a variety of cases. He has provided litigation consulting and testimony since 2000. Bob received his Bachelor of Science Degree in Accounting from California State Polytechnic University, Pomona. He is a licensed CPA and holds the ABV designation for business valuation experts. In addition, Bob is the Chief Financial Officer for several companies.

William (Bill) W. Roberts, Ph.D., is a Professor of Economics at California State University, Northridge. Bill is an economist/statistician for Phillips, Fractor, and Company who has recently testified in arbitration and at trial on lost income and submitted declarations related to unpaid wages in large, pending class actions and performed valuations of stock purchase and option plans. He has submitted declarations for both plaintiffs and defendants.

