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VIA ELECTRONIC MAIL

Karen Phelan
Program Director
Colorado Board of Accountancy
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Re: Response to Charles Bell's Complaints, 2025-10459 & 2025-10460

Dear: Ms. Phelan

Please accept this letter as Mr. Jay Edward Freedberg's (License No. CPA.0027356) Response to Mr. Charles Bell's Complaint #2025-10459, filed on November 28, 2025, and as the response for Freedberg Ltd. (License No. FRM.5000712), Complaint #2025-10460, also filed on November 28, 2025. Both Complaints are identical other than Complaint #2025-10460 contains the exhibits filed by Mr. Bell. Bell's complaints have already been dismissed by the Board and there is nothing new. In essence, Mr. Bell is taking another bite at the same apple. The Board should reject Mr. Bell's continued efforts to harass and disparage Mr. Freedberg and forthwith dismiss Bell's new complaint.

As stated above, this Complaint is yet another in a string of filed by Mr. Bell: Complaint #2025-1756 filed on February 27, 2025, and his Supplemental Complaint filed on April 23, 2025. These Complaints were dismissed, and these latest Complaints amount to little more than Mr. Bell grasping at straws in his futile effort to seek vengeance against Mr. Freedberg for giving expert testimony on behalf of Mr. Bell's ex-wife in their divorce proceedings. It should be further noted that Mr. Bell also filed a lawsuit in the District Court for Boulder County against Mr. Freedberg involving the same allegations noted in his string of Complaints here. On August 11, 2025, the Boulder District Court dismissed Mr. Bell's claims, noting numerous times Mr. Bell's penchant for engaging in frivolous and baseless filings. Indeed, Mr. Freedberg was awarded fees and costs against Mr. Bell. Mr. Bell has failed to comply with the Attorney Fee award against him and the amount remains unsatisfied.

Mr. Bell also continues his crusade to communicate with undersigned in an attempt to settle claims that do not exist all in an apparent effort to intimidate and harass Mr. Freedberg. Presumably,

if Mr. Freedberg will just retract all of his expert testimony that was previously adopted by the Boulder District Court in the marital proceeding, Mr. Bell will cease any further harassment of Mr. Freedberg by continued complaints with the Board of Accountancy. Only the Board can put a stop to Mr. Bell's improper actions.

While Mr. Bell asserts that his most recent Complaints contain new and pertinent information to his ongoing crusade to harass Mr. Freedberg, they are in reality little more than Mr. Bell's fifth and sixth supplements to his Complaint #2025-1756, and act functionally as his attempt to appeal the determination of Complaint #2025-1756 adding yet more frivolous claims.

In recognition of the fact that this Complaint is merely a continuation of Mr. Bell's previous Complaints, Mr. Freedberg fully incorporates by reference his responses to Complaint #2025-1756 submitted to Ms. Phelan on April 28, 2025 and June 11, 2025. **Exhibit 1.**

I. PRELIMINARY STATEMENT

As an initial matter, the legal actions Mr. Bell continues to threaten Mr. Freedberg with are unavailable as a matter of law. While Mr. Bell attempts to masquerade his claims as issues with the manner in which Mr. Freedberg portrayed himself as an expert, Mr. Bell's actions fundamentally stem from his disagreement with Mr. Freedberg's expert opinions submitted before a Court of Law and act in service to try and undermine those findings by calling into question Mr. Freedberg's professional credibility. Under Colorado law, expert witnesses are absolutely immune from civil liability for testimony provided in judicial proceedings. See *Wolf v. Brenneman*, 2024 COA 71, ¶29; *Dalton v. Miller*, 984 P.2d 666, 668-9 (Colo. App. 1999). The *Dalton* Court described the public policy considerations behind this immunity, and their crucial role in maintaining judicial integrity as follows:

If shadowed by the threat of liability, a witness might testify in a manner that would prevent a potential lawsuit, but would deprive the court of the benefit of candid, unbiased testimony. However, if the threat of subsequent civil liability is removed, witness reliability is otherwise ensured by oath, cross-examination, and the threat of criminal prosecution for perjury.

Id. at 669.

While the Colorado Accountancy Board operates separately and independently of the Civil Court system, the underlying logic behind this immunity remains the same. Continually exposing Mr. Freedberg to threats against his licensure and livelihood based on opinions which, as detailed in Mr. Freedberg's responses to the previous Complaints, were provided consistently with his professional obligations as a CPA, does not serve the interests of the public at large. Mr. Freedberg's reports underwent proper judicial scrutiny in the underlying dissolution of marriage case and were filed under the threat of perjury. Allowing Mr. Bell to continue dragging Mr. Freedberg's reputation through the mud, despite his full compliance with the applicable codes of professional conduct and rules governing expert witnesses will only serve to dissuade Mr. Freedberg and future witnesses from providing the Court and the public at large with Forensic Accounting services crucial to the proper adjudication of marital dissolutions.

As such, the State Board of Accountancy should decline to continue this matter any further, and should take steps to end the long saga of Mr. Bell's abuse of the complaint process as a mechanism to harass and generate monetary expense to Mr. Freedberg.

II. BACKGROUND

In 2022, Carol Glassman, an attorney, and Ms. Alyson Bell, née Varvel, retained Mr. Freedberg and the firm with which he was employed, Six Consulting, LLC, to provide a rebuttal expert forensic accounting report (the "Rebuttal Report") in *Bell v. Bell* - 2022DR30458 (the "Dissolution Matter"). Prior to Mr. Freedberg's involvement, Bell and his now ex-wife, Ms. Varvel, jointly retained Jeremy Harkness and William H. Vincent of Causey Demgen & Moore P.C. to perform business and personal income valuations for Mr. Bell and his closely held business, Tool Studios, LLC. The Report differed slightly in several key respects further discussed below. Critically, the Rebuttal Report, an expert opinion, incorporated a weighted valuation of Tool Studios' 2020 income in determining the business's valuation and Mr. Bell's annual income.

After properly scrutinizing both reports, Boulder County District Court, Judge Nancy Salomone, as the "gatekeeper" regarding expert opinions under Colorado Rules of Civil Procedure, adopted Mr. Freedberg's Rebuttal Report, specifically noting that she found Mr. Freedberg's reporting methodology to be "highly credible and compelling." Based in part on this conclusion, Judge Salomone awarded Ms. Varvel spousal maintenance totaling \$3,000.00 per month, child support for the Bell's minor child totaling \$1,283.00 per month and determined Mr. Bell's monthly income to be \$16,433 per month. Plaintiff appealed this ruling to the Colorado Court of Appeals. In its decisions, the Court of Appeals upheld the District Court's decision to utilize the Rebuttal Report in valuing Tool Studios LLC and in determining Mr. Bell's personal income, stating:

The portions of the judgement concerning the property division, maintenance, and child support are affirmed. The portions of the judgment concerning the award of attorneys fees to wife are reversed. The case is remanded for further proceedings as to wife's requests for attorneys fees and appellate attorneys fees. Those portions of the judgment not challenged on appeal remain undisturbed.

Exhibit 2, *In Re Marriage of Charles Bell and Alyson Bell*, 24CA0141 at ¶44.

On February 27, 2025, Mr. Bell filed the first of many Complaints with the Colorado Board of Accountancy (the "Complaint").¹ These Complaints have all been dismissed by the Board of Accountancy. Nevertheless, Mr. Bell has continued to conjure new and inventive ways to try and harass Mr. Freedberg. In furtherance of this vendetta, the Complaints at issue in this matter were filed on November 28, 2025. As further illustrated below, Mr. Bell's Complaints do not arise from Mr. Freedberg improper or unethical conduct, but rather as part of Mr. Bell's ongoing efforts to harass

¹ It should also be noted, Mr. Bell has filed complaints against his ex-wife's lawyer with the Colorado Supreme Court Office of Attorney Regulatory Counsel alleging ethical violations. In effect, anyone responsible for the Court's Order concerning the amount Mr. Bell has been required to pay in support has been attacked personally by Mr. Bell.

Mr. Freedberg. Importantly, all of Bell's complaints now are premised on facts that existed when he filed his first complaint. Bell now just goes back to the well to see what else he can complaint about – none of which has merit and should be dismissed.

The Boulder County District Court has repeatedly denied Mr. Bell's attempts to relitigate the Dissolution Matter and admonished him for his frivolous filings. In April 23, 2025, Judge Timothy Lee Johnson of the Boulder County District Court officially cautioned Mr. Bell "as to filing frivolous motions which result in expense and harm to the parties." **Exhibit 3, Order Re: Status of Request for Status Conference and Order Regarding the Issuance of Subpoenas.** Judge Johnson further noted that Mr. Bell's filing of 80 individual motions in the period between March 14 and April 15, 2025 "could be considered an abuse of process." *Id.*

On May 30, 2025, following a slew of factually inaccurate and harassing filings presented by Mr. Bell in the Motion to Reconsider matter, Magistrate Judge Timothy Lee Johnsons of the Boulder County District Court granted Ms. Varvel's Motion to Limit Filings by Mr. Bell, noting in his order that,

Mr. Bell has filed nine (9) substantive filings AFTER the Motion to Limit Filings by Petitioner was filed which are harassing, are substantially groundless, and substantially vexatious. Despite numerous warnings by the Court, Petitioner continues to file excessive motions with the Court which are substantially frivolous.

Exhibit 4, Order Granting Motion to Limit Filings.

In summary, Mr. Bell's Complaints #2025-10459 and 2025-10460 are unfounded, inaccurate, and must be dismissed.

III. RESPONSE TO BELL'S ALLEGATIONS

In the Complaint, Mr. Bell asserts a laundry list of unfounded accusations that Mr. Freedberg 1.) provided "false statements" regarding who retained him and on whose behalf he issued his expert opinion, 2.) had "undisclosed early access" to the joint court appointed expert's files, 3.) engaged in misleading use of several firm identities, 4.) had "contradictions" in his previous responses to the Board regarding whether Six Consulting, LLC was his firm or whether he was merely employed there, and 5.) accuses Mr. Freedberg of not responding to a subpoena served on a different person: Eric Six, in a case that was dismissed.

Mr. Bells goes on later to articulate that Mr. Freedberg specifically violated: 1.) § 12-100-120(1)(d); 2.) §12-100-120(1)(j); 3.) §12-100-120(1)(o); and 4.) the AICPA Code of Professional Conduct's Professional Integrity Requirements as described in ET §0.300.040, ET § 0.300.050, ET 1.100.001, ET 1.300.001, ET 1.400.001 and ET 1.400.090. In each instance, Mr. Freedberg's reporting and professional conduct met with and exceeded these professional standards and, accordingly, Mr. Bell's Complaint should be dismissed.

A. A typographical error by an attorney does not amount to a professional violation by Respondent Freedberg.

Plaintiff makes much to-do over the fact that the Witness Disclosure submitted by Carol Glassman on June 16, 2023, contained a typographical mistake describing Mr. Freedberg as “Petitioner’s” retained expert as opposed to “Co-Petitioner’s” retained expert. This mistake was corrected in the Rebuttal Witness Disclosure on July 17, 2023, which accompanied the submission of Mr. Freedberg’s rebuttal report. **Exhibit 5.** Plaintiff suggests that this was somehow intentional, that it was done to confuse him, and that this mistake by an attorney caused Mr. Freedberg to violate § 12-100-120(1)(d), ET §0.300.040, ET § 0.300.050, ET 1.100.001, and ET 1.300.001.

Charles Bell was never a client of Mr. Freedberg, Mr. Bell was not a client of Six Consulting LLC, nor a client of Freedberg Ltd. Mr. Freedberg did not consult with Mr. Bell, engage with him, or otherwise interact with him or represent himself as an expert for Mr. Bell – nor does Mr. Bell accuse Mr. Freedberg of having done so. Mr. Freedberg was initially engaged as a consultant to Carol Glassman, legal counsel for Alyson Varvel, and the fact that the attorney on the matter made a typographical error that was corrected shortly afterwards does not amount to an ethical violation on Mr. Freedberg’s part.

B. Mr. Freedberg had no “early access” to files held by the joint expert for the parties.

In his Complaint, Mr. Freedberg deduces, without citing any evidence whatsoever, that because Mr. Freedberg was originally enrolled as “Petitioner’s” retained expert, that he also must have had “early access” to the records of the joint experts retained in the matter. Mr. Bell suggests that such acts would amount to violations of §12-100-120(1)(j) and ET 1.300.001. Mr. Bell attempts to give some degree of support to his claims by making a labyrinth argument that various billing entries obtained from Carol Glassman show that Mr. Freedberg was working on an expert report between when he was originally enrolled as an expert and when he finally disclosed his report. That Mr. Freedberg would work on an expert report after being retained to do so is obvious, and once again makes a mountain out of the molehill that was the typographical error made by an attorney when she enrolled Mr. Freedberg as “Petitioner’s” retained expert as opposed to “Co-Petitioner’s” retained expert. There is absolutely no evidence to suggest that Mr. Freedberg had access to any files he was not supposed to, and Ms. Glassman’s clerical error listing Mr. Freedberg as “Petitioner’s” retained expert did not automatically grant Mr. Freedberg any unethical access to information he would not have already had access to.

Like Mr. Bell’s previous allegation, this claim that Mr. Freedberg has conducted an ethical violation because an attorney made a clerical error is without basis. There was no “early access” to the files and information of the Parties’ jointly retained expert, and Mr. Bell has given the Board no evidence of such or even made a credible accusation. All information Mr. Freedberg received in this matter was provided to him by Carol Glassman, Alyson Varvel, and Charles Bell. The documents and information provided to the Parties’ joint experts were relayed to Mr. Freedberg through Ms. Glassman and Ms. Varvel in the ordinary course of the dissolution proceedings.

C. Mr. Freedberg has consistently identified both himself and the firm for which he was employed.

Mr. Bell's third allegation concerns an alleged conspiracy by Mr. Freedberg to mislead him as to what firm he worked for. Why this would convey any sort of advantage or be relevant at all to anything, Mr. Bell does not elaborate on.

Mr. Freedberg did not make any false or shifting statements related to his identity, the identity of the firm he was representing, nor that of the Client he was representing. Mr. Freedberg's employment is well documented in the narrative of the reports he produced and his *Curriculum Vitae*/Rule 26 Disclosure. **Exhibit 6** The reports that were produced in 2022DR30458 were presented on letterhead, which contained the firm name, mailing address, email address, and telephone number where Mr. Freedberg could be contacted. **Exhibit 6** Mr. Bell's issue appears to arise out of Mr. Freedberg's departure from Six Consulting and the establishment of his own firm, and his belief that because Mr. Freedberg engaged in subsequent work in 2025, that somehow it calls into question the ethical veracity of the work he performed for Six Consulting when the original report was produced in 2023. This is deeply nonsensical, and does not present any potential ethical violation under §12-100-120(1)(o), ET 1.400.001 and ET 1.400.090.

In January 2024 after an approximate thirteen-year association with Six Consulting, LLC, Mr. Freedberg left Six Consulting, LLC and continued his practice as a sole practitioner and the managing member of Freedberg Ltd. Mr. Freedberg currently maintains a file related to his work related to the Bell's dissolution of marriage, which includes copies of documents that he received, workpapers he created, and reports that he issued both as an associate of Six Consulting, LLC and Freedberg Ltd. He intends to continue to maintain that information for sixty months as required by 3 CCR 705-1 1.12 (J)(2)(a).

D. Mr. Freedberg has never claimed to be the owner of Six Consulting, LLC.

Mr. Bell claims that whenever Mr. Freedberg made statements that Six Consulting was "his firm", he was falsely representing himself as the owner of Six Consulting, and that saying such resulted in an ethical violation of §12-100-120(1)(o), ET 1.400.001 and ET 1.400.090. Referring to a firm as being "my firm" is common parlance associated with discussing one's employment with a professional firm, and Mr. Bell fails to cite to any evidence showing that Mr. Freedberg ever stated that he was the owner, partner, member, principal, or manager of Six Consulting, LLC. Any reference made by Mr. Freedberg to "his firm" in any prior submission to the Board was related to the firm that he was associated with at that time, not a representation that he owned it. The compensation Mr. Freedberg received from Six Consulting, LLC was as a non-employee/contractor in payment for his time and expertise.

It is perhaps telling that Mr. Bell does not point to any documents generated by Mr. Freedberg directly when making this accusation, but rather, only to responses to ethical complaints submitted in previous Complaints by Mr. Bell. This accusation of an ethical violation is, much like all of Mr. Bell's accusations, completely baseless and the Board should decline to continue any further investigation.

E. Mr. Freedberg had not failed to respond to lawfully issued subpoenas.

Mr. Bell's final accusation is that Mr. Freedberg violated §12-100-120(1)(o), ET 1.400.001 and ET 1.400.090 by failing to respond to a subpoena issued to his former employer: Eric Six of Six Consulting LLC. The subpoena in question was filed in relation to the civil lawsuit in Boulder County filed by Mr. Bell against Mr. Freedberg, 25CV80, not in relation to Mr. Bell's divorce proceedings in 2022DR30458. Mr. Bell filed a motion with the Boulder County District Court to respond to that subpoena, a motion that was ultimately denied as moot when the District Court dismissed Mr. Bell's case. This matter has already been litigated, a District Court has declined to rule that Mr. Bell's subpoena had any merit, and at any rate how Mr. Freedberg could have possibly committed an ethical violation by not answering a subpoena directed towards a company he no longer works for is beyond comprehension.

This claim, like all of Mr. Bell's claims, is nonsensical, and the Board should decline to engage in any further investigation.

F. Mr. Bell has engaged in a consistent campaign of harassment against Mr. Freeberg, and his abuse of the oversight process of the Board should be stopped.

Since August 2025 and after the Civil matter and Mr. Bell's original series of Board Complaints were dismissed, Mr. Freedberg has continually harassed Mr. Freedberg by sending him over 15 emails despite numerous warnings from undersigned counsel to cease contacting Mr. Freedberg directly. Further, Mr. Bell has published a website, www.theglassbergeffect.com, which contains malicious, inaccurate, and misleading information related to Mr. Freedberg and his practice of accountancy. This campaign of targeted harassment must be ended and Mr. Freedberg again asks the Board to dismiss this complaint.

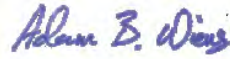
IV. CONCLUSION

Mr. Bell's Complaint is rife with inaccuracies, conclusory statements, and outright fabrications of the mind, and as such must be dismissed. Mr. Freedberg never established an accountant-client relationship with Mr. Bell. He was engaged in an adversarial legal proceeding by Carol Glassman and Alyson Bell to provide rebuttal comments, findings and opinions related to the valuation of Tool Studios and Mr. Bell and Ms. Varvel's income as provided in the Harkness report. Mr. Freedberg never obtained "early access" to any joint court-appointed files, Mr. Freedberg's departure from Six Consulting and establishment of his own firm did not amount to any misleading representations about whom he worked for, and Mr. Freedberg never falsely represented that he was the owner of Six Consulting, LLC. Finally, Mr. Bell's accusation that Mr. Freedberg violated the code of ethics by failing to comply with a subpoena that was dismissed by the Boulder County District Court is utterly unfounded. As outlined above, all of these accusations are fictitious and semantical arguments brought forth by Mr. Bell without any evidence, and in furtherance of a personal vendetta stemming from his outrage over Mr. Freedberg's testimony as an expert in Mr. Bell's divorce case.

We respect your consideration of this matter. As detailed above there is no evidence that Mr. Freedberg violated his ethical obligations as a Certified Public Accountant at any point during or after his engagement with Ms. Varvel and Ms. Glassman. Mr. Freedberg therefore requests that Mr. Bell's Complaint be dismissed in its entirety.

Karen Phelan
April 4, 2025
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Very truly yours,



Adam B. Wiens of
LEWIS BRISBOIS BISGAARD & SMITH LLP

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