

EXHIBIT 16: VERIFIED FORENSIC REPORT REGARDING THE SUBVERSION OF THE JANUARY 31, 2023 JOINT EXPERT STIPULATION

I. SCOPE AND PURPOSE OF REVIEW This forensic report is submitted to provide the Court with a chronological, verifiable reconstruction of the expert witness framework in the above-captioned matter. This review relies strictly upon native court filings, official hearing transcripts, and contemporaneous, time-stamped email correspondence involving the Court-appointed Joint Expert, Mr. Jeremy Harkness, CPA/ABV.

The purpose of this report is to demonstrate, through objective documentary evidence, that the foundational rules governing expert testimony were bypassed to illicitly introduce a secondary, unvetted financial valuation into the trial record.

II. GOVERNING PROCEDURAL FRAMEWORK 1. The January 31, 2023 Joint Expert

Stipulation: On January 31, 2023, the Court entered a binding Order Regarding Joint Expert Stipulation. This Order retained Jeremy C. Harkness of Causey Demgen & Moore P.C. as the sole joint expert to perform a business valuation for Tool Studios, LLC. **2. The Mandatory Prerequisite to Rebuttal:** The Court's January 31 Order established a strict procedural prerequisite regarding disputes. It mandated that: "*The parties shall attempt to resolve problems and/or deficiencies in the experts' reports during the 'comment period' and prior to requesting third party experts to prepare rebuttal reports*".

III. FORENSIC TIMELINE & OBJECTIVE FINDINGS

Finding 1: The Unrestricted, Asset-Based Baseline Following his appointment, Mr. Harkness executed his duties without restriction, determining the value of the business to be between \$190,000 and \$207,000, and establishing Petitioner's 2022 baseline income at \$115,620. Mr. Harkness confirmed under oath at the August 23, 2023 Permanent Orders Hearing that he faced no restrictions or limitations on the scope of his work or the data available for his analysis.

Finding 2: The Evasion of the Mandatory "Comment Period" The record contains no evidence that Co-Petitioner's counsel utilized the Court-ordered "comment period" to notify Mr. Harkness of methodological deficiencies necessitating a third-party rebuttal expert. The only documented dispute raised to Mr. Harkness concerned the updating of depleting cash balances. Despite this, Co-Petitioner's counsel secretly retained a third-party expert, Jay Freedberg, CPA/ABV/CFF. Civil defense counsel for Mr. Freedberg later submitted a formal admission to the Colorado Board of Accountancy that Mr. Freedberg and his firm were retained by Ms. Glassman and Ms. Bell as early as 2022 prior to the Joint Expert even issuing his report.

Finding 3: The Complete Isolation of the Joint Expert To maintain the integrity of a joint expert framework, communications regarding financial models must be transparent. However, the record proves Mr. Harkness was entirely excluded from the secondary financial analysis. On July 25, 2023, at 3:24 PM, Petitioner's counsel emailed Mr. Harkness asking if he had ever spoken to the opposing "rebuttal guy" at Six Accounting. At 3:52 PM, Mr. Harkness replied in writing: "*I never talked to him.*". Mr. Freedberg's subsequent adjustments to the financial models were made without any coordination with the Court's appointed neutral expert.

Finding 4: The August 23, 2023 Courtroom Misrepresentation Despite secretly retaining Mr. Freedberg to alter the valuation, Co-Petitioner's counsel (Ms. Glassman) directed Mr. Harkness to appear and testify at the August 23, 2023 Permanent Orders Hearing. After Mr. Harkness was released by the Court from his obligations, Ms. Glassman called Mr. Freedberg to the stand.

To bypass the scrutiny required for an expert witness, the following exchange occurred on the official trial transcript (**Exhibit AA, Vol. I, p. 43**):

THE COURT: "With no report serving as the necessary basis for anything up to now?"

MS. GLASSMAN: "That is correct." **THE COURT:** "I understand." **MS. GLASSMAN:**

"Just a regular --" **THE COURT:** "Witness."

By officially misrepresenting Mr. Freedberg as a "regular witness" with "no report serving as the necessary basis," Co-Petitioner's counsel effectively circumvented the disclosure requirements of C.R.C.P. 26(a)(2) and the limitations of the January 31, 2023 Joint Expert Stipulation.

Finding 5: The Affirmative Misrepresentation of Petitioner's Demands To justify the illicit introduction of the secondary expert to the Trial Court, Co-Petitioner's counsel affirmatively misrepresented the procedural history and the actions of Petitioner's former counsel, John Gaddis. During closing arguments, Co-Petitioner's counsel stated on the record:

"Don't forget that the reason why we had a second valuation and a rebuttal is because of the disagreement of the first. Mr. Bell requested, through Mr. Gaddis, the second valuation." (Exhibit AAA pg. 249)

The contemporaneous documentary record proves this statement to the Court to be materially false. At no time did Petitioner or Mr. Gaddis request a "second valuation" or a rebuttal expert. The record establishes that Mr. Gaddis only requested that the Joint Expert (Mr. Harkness) update the existing asset-based valuation to reflect depleting cash accounts.

Furthermore, on April 27, 2023, Mr. Gaddis sent an email directly to Co-Petitioner's counsel and the Joint Expert, explicitly rejecting the expansion of the financial analysis, stating: *"I do oppose Mr. Harkness opining on my client's income."* Co-Petitioner's counsel utilized the false narrative of a "demanded" second valuation to legitimize Mr. Freedberg's presence on the docket, bypassing the restrictions of the January 31, 2023 Joint Expert Stipulation.

IV. CONCLUSION: SUBVERSION OF THE EVIDENTIARY RECORD The objective documentary record establishes that the January 31, 2023 Joint Expert Order was subverted. A secondary valuation was introduced into the trial court's record without exhausting the mandatory comment period, without the knowledge or coordination of

the appointed Joint Expert, and ultimately presented to the Court under the false guise of a "regular witness" lacking a foundational report.

V. VERIFICATION I, Charles R. Bell, declare under penalty of perjury under the laws of the State of Colorado that the foregoing forensic timeline and report is true and correct, and that all findings are derived directly from the certified court docket, official trial transcripts, and native email correspondence.

Executed on Friday, March 13, 2026

/s/**Charles R. Bell** Petitioner, Pro Se