



## **Curriculum Vitae of Luke Fischer, CPA, MBA, Senior Financial Analyst, Project Manager**

### **GENERAL BACKGROUND**

Since 2012, Mr. Fischer has been a senior financial analyst with the Veritas team. He has experience with cases involving investigative accounting, financial analysis, fraud examination and economic research. Mr. Fischer has worked on economic loss, valuation, and investigative engagements in Alaska, across North America, in Mexico, and throughout the Gulf. Additionally, he is a guest speaker and lecturer on investigative accounting, internal control, and review practices.

### **REPRESENTATIVE ENGAGEMENTS**

BERNARD ESTATE – Wrongful Death

BONNEVILLE POWER ADMINISTRATION CONTRACTS – (Confidential) – Seattle, WA

COLUMBIA GRAIN, INC. V. HINRICHS TRADING, LLC, ET AL. – Business Interruption & Economic Damages

CONLEY V. GODFREY – Forensic Accounting Review – San Jose, CA

DOLLAR V. BADGER STATE WESTERN & SCHMIDT – Forensic Accounting Review– Pierce County, WA

EVERGREEN HEALTH PRIMARY CARE – Business Interruption Losses – Washington (Various Locations)

FRIDAY HARBOR MARINE – Business Interruption Losses – Friday Harbor, WA

GATEWAY SHELL – Business Interruption & Economic Loss Measurement – Drain, OR

GULF OF MEXICO FISHING INDUSTRY – Damage Measurement Reports

GUYMON V. NORTHWEST DOOR, INC. – Damage Claims Review – Seattle, WA

INCUBADORA MEXICANA, ET AL. V. PFIZER AND ZOETIS – Litigated Matters – Mexico (Various Locations)

INTERCITY TRANSIT – Employee Theft Loss – Olympia, WA (Administrative Hearing Testimony)

INTERNATIONAL PAPER COMPANY – Litigated Matters – Galveston, TX

KINEDYNE – Business Interruption & Economic Loss Measurement – Branchburg, NJ

LAKE FOREST PARK WATER DISTRICT – Employee Theft Loss – Seattle, WA

MACKAY SPOSITO – Various Financial Analytics – Vancouver, WA

MARICULTURA, ET AL. V. WORLD BUSINESS CAPITAL – Commercial Litigation – Mexico

MUTUAL OF ENUMCLAW V. GREGG ROOFING, INC. – Business Interruption – Vancouver, WA

NYU LUTHERAN MEDICAL CENTER – Superstorm Sandy Losses – New York, NY

OBERTO BRANDS – Values-at-Risk – Kent, WA

OCEAN BEAUTY SEAFOODS – Business Interruption Losses – Seattle, WA

ON THE WAY MARKET – Business Interruption & Economic Loss Review – Dexter, OR



PIERCE TRANSIT (COMPRESSED NATURAL GAS OPERATIONS) – Income Loss Valuation – Pierce County, WA  
COLLISION AVOIDANCE AND MITIGATION SAFETY RESEARCH AND DEMONSTRATION PROJECT – Federal Transit Administration Grant – FTA-2016-007-TRI-SRD – Economic Impact Analysis – Pierce County, WA  
ROCK V. JANSSEN, ET AL. – Fraud and Economic Damages – Anchorage, AK  
SIXTH & LENORA APARTMENTS LLC V. AQUATHERM GMBH, et al. – Business Interruption – Seattle, WA  
TERENCE BUTLER V. IMAGE SOURCE, INC., TERENCE SUTHERLAND, & VICTOR ZVIRZDYS – Fraud Examination  
TOPGOLF – Business Interruption Losses – Dallas, TX  
TRI MARINE – Business Interruption Losses – Manta, Ecuador  
UNIVERSITY OF WASHINGTON MEDICAL CENTER – Business Interruption Losses – Seattle, WA  
VAULT FURNISHINGS – Business Interruption Losses – Ketchum, ID  
VC SELLERS RESERVE LLC V. CH<sub>2</sub>M HILL COMPANIES, LTD. – Forensic Accounting Review – Seattle, WA  
WASHINGTON STATE TRANSIT – Economic Loss Measurement – Seattle, WA  
WATER & SEWER RISK MANAGEMENT POOL – Forensic Accounting Review – Seattle, WA

## **CERTIFICATIONS**

CPA                      Certified Public Accountant

## **ASSOCIATIONS**

AICPA                  American Institute of Certified Public Accountants  
CLM                    Council on Litigation Management  
FVS                     Forensic and Valuation Services Member  
WSCP A                Washington Society of Certified Public Accountants

## **ACCOMPLISHMENTS**

NAIA National Champion in Javelin, 2013  
Northwest University Athlete of the Year, 2011-2012  
Academic All American, 2010-2013  
Cascade Collegiate Conference Character Award, 2010-2011

## **EDUCATION**

BA – Accounting & Finance, Northwest University, WA, Magna Cum Laude Graduate, 2012  
MBA – Masters of Business Administration, Northwest University, WA, Honors Graduate, 2014

**EXPERT REPORT SUBMITTAL AND TESTIMONY (Expert Report/Deposition/Trial Testimony)**

COLUMBIA GRAIN, INC. V. HINRICHS TRADING, LLC, ET AL. (United States District Court for the District of Idaho) Case No.: 3:14-CV-00015-BLW – Business interruption damages analysis – Expert Report

GEORGE F. BROCKE & SONS, INC. V. BERKLEY AGRIBUSINESS RISK SPECIALISTS, ET AL. (District Court of the Second Judicial District of the State of Idaho, In and for the County of Latah) Case No.: CV 2017-00258 – Economic damage analysis and investigation – Expert Report/Deposition/Pending

LINDSEY HALL V. FLY DENALI, INCORPORATED, ET AL. (In the District/Superior Court for the State of Alaska at Anchorage) Case No.: 3AN-18-829407 – Economic loss analysis – Expert Report

HELWEGER V. CHUGACH ADVENTURE GUIDES, LLC (Alaska State Superior Court, 3<sup>rd</sup> Judicial District at Anchorage) Case No.: 3AN-16-07699CI – Economic loss analysis – Expert Report

HILTON V. PORCH.COM (United States District Court, Western District of Pennsylvania) Case No.: 2:17-cv-00274-DSC – Economic loss analysis – Expert Report

MARICULTURA DEL NORTE, ET AL., V. WORLDBUSINESS CAPITAL, INC., ET AL. (United States District Court for the Southern District of New York) Case No.: 1:14-cv-10143 (CM) Economic damage analysis and investigation – Expert Report

KELLY O’KELL V. RYAN ZINKE (United States District Court Eastern District of Washington) Case No.: 2:18-cv-00279-SAB – Economic loss analysis - Expert Report/Pending/Pending

PAUL Y. CHUNG, ET AL. V. WASHINGTON INTERSCHOLASTIC ACTIVITIES ASSOCIATION (United States District Court for the Western District of Washington at Tacoma) Case No.: 3:19-cv-05730-RBL – Economic impact analysis and investigation – Expert Report/Deposition/Pending

SEYBERT V. ALSWORTH (Superior Court, State of Alaska, Dillingham) Case No.: 3DI-12-00059 CI – Fraud investigation – Expert Report

THORNTON V. SUN GRO HORTICULTURE, INC. (In the Court of Common Pleas of Meigs County, Ohio) Case No.: 18-CV-016 – Economic loss analysis – Expert Report

WHITNEY EQUIPMENT COMPANY V. TRAVELERS CASUALTY AND SURETY COMPANY (United States District Court Western District of Washington at Seattle) Case No. 2:18-cv-01634-RSC – Fraud investigation – Expert Report

WU V. HO (Washington State Superior Court in and for Pierce County) Case No.: 16-2-13752-6 - Fraud investigation and damages analysis – Expert Report

