



Curriculum Vitae of Luke Fischer, CPA, MBA, Managing Director

GENERAL BACKGROUND

Mr. Fischer has 14+ years of experience exclusively 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

APOLLO MECHANICAL CONTRACTORS - Business Interruption & Economic Damages
BERNARD ESTATE – Wrongful Death
BONNEVILLE POWER ADMINISTRATION CONTRACTS – (Confidential) – Seattle, WA
LARGE SEATTLE LAW FIRM – Business Interruption & Economic Damages
COLUMBIA GRAIN, INC. V. HINRICHS TRADING, LLC, ET AL. – Business Interruption & Economic Damages
COLUMBIA PACIFIC ADVISORS – 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
GENSCO, INC. - Business Interruption & Economic Damages
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
KELLER SUPPLY COMPANY - Business Interruption & Economic Damages
KEMPER SPORTS MANAGEMENT HOLDINGS, LLC – Business Interruption & Economic Damages
KINEDYNE – Business Interruption & Economic Loss Measurement – Branchburg, NJ
LAKE FOREST PARK WATER DISTRICT – Employee Theft Loss – Seattle, WA
MACDONALD-MILLER FACILITY SOLUTIONS - Business Interruption & Economic Damages
MACKAY SPOSITO – Various Financial Analytics – Vancouver, WA



MCKINSTRY – Business Interruption & Economic Damages
MARICULTURA, ET AL. V. WORLD BUSINESS CAPITAL – Commercial Litigation – Mexico
MARRIOTT HOTEL – Economic Damages Analysis – Anchorage, AK
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
PIKE’S WATERFRONT LODGE - Business Interruption & Economic Damages – Fairbanks, AK
RENEWAL BY ANDERSEN - Business Interruption & Economic Damages
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. CH2M HILL COMPANIES, LTD. – Forensic Accounting Review – 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
FVS Forensic and Valuation Services Member
NAFE National Association of Forensic Economics
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 – Master of Business Administration, Northwest University, WA, Honors Graduate, 2014

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

ACCURATE IMPRESSIONS LANDSCAPING V. DANNY ORTEGA, ET AL. (Superior Court of the State of Washington in and for the County of Clark) Case No. 24-2-01304-06 – Economic Damage Analysis and Investigation – Expert Report/Deposition Testimony/Trial Testimony

APOLLO MECHANICAL CONTRACTORS - Business Interruption Loss – Expert Report

ANCHORAGE MC HOLDING, LLC V. LLOYD'S LONDON, ET AL. (Alaska Superior Court Third Judicial District at Anchorage) Case No. 3AN-20-08225CI – Deposition Testimony/Trial Testimony

BEN HERRERA V. MARIKA J. GARNER, ET AL. (Alaska Superior Court First Judicial District at Ketchikan) Case No. 1KE-20-220 CI – Economic Damages Loss – Expert Report

CESTNIK & MARSH V. SUNDBERG & SUNDBERG (Thurston County Superior Court) Case No. 20-2-232834 – Personal Injury Claim – Expert Report

CORINNE LINDFORS V. STATE FARM MUTUAL AUTO (US District Court/District of Alaska) Case No. 3:20-cv-00178-SLG – Personal Injury Claim – Expert Report

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

CRYSTAL KELLY V. MT. MCKINLEY BANK (Superior Court for the State of Alaska Fourth Judicial District at Fairbanks) Case No. 4FA+23-CI – Economic Loss Analysis – Expert Report

CYNTHIA BROOME-JACKSON V. KEITH JAMES, ET AL. (Superior Court of the State of Washington in and for the County of King) Case No. 23-2-04627-7KNT – Personal Injury Claim – Expert Report

DAVID HORVATH V. TRIUMVIRATE, LLC, ET AL. (Alaska State Superior Court, 3rd Judicial District at Anchorage) Case No. 3AN-23-05352CI – Economic Loss Analysis – Expert Report

GENSCO, INC. - Business Interruption Loss – 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 Testimony

ENI US OPERATING CO. INC., ET AL. V. CADET MANUFACTURING COMPANY (Alaska Superior Court) Case No. 2BA-16-00377 CI – Business Interruption Loss – Expert Report/Deposition Testimony

ESTATE OF DAVID OLTMAN V. ALASKA AIRLINES, ET AL., (King County Superior Court of the State of Washington) Cause No. 20-2-14060-1 SEA – Economic Damages Loss – Expert Report/Deposition Testimony/Trial Testimony

HARBOR RETIREMENT ASSOCIATES – Business Interruption Loss – Expert Report

HELWEGER V. CHUGACH ADVENTURE GUIDES, LLC (Alaska State Superior Court, 3rd Judicial District at Anchorage) Case No. 3AN-16-07699CI – Economic Loss Analysis – Expert Report

HILLSBORO DATA CENTER – 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

INNOVATIVE SOLUTIONS, INC. V. HOULIHAN TRADING CO., INC. (United States District Court, Western District of Washington at Seattle) Case No. 2.22-cv-00296-JCC – Economic Damage Claims – Expert Report/Deposition Testimony

JASON HARTMANN V. RAMCRETE, INC., ET AL. (In the Court of Common Pleas Franklin County, Ohio Civil Division) Case No. 2023cv002163 – Economic Damage Loss – Expert Report

JOANNE CHITWOOD V. KATHERINE BACON, ET AL. (US District Court for the District of Alaska at Anchorage) Case No. 3:20-cv-00122-HRH – Economic Damage Loss – Expert Report

JOHN M. MARSHALL, ET AL., V. PRICEWATERHOUSECOOPERS, LLP., (Circuit Court of the State of Oregon for the County of Multnomah) Case No. 17CV11907 – Economic Damage Analysis and Investigation – Trial Testimony

JORDAN LOLLIS V. ENCOMPASS INSURANCE COMPANY (Superior Court of the State of Washington in and for the County of Spokane) Claim No. ENZ9150885.1 – Personal Injury Claim – Expert Report

JOSHUA PEPPERD, ET AL. V. LAST FRONTIER AVIATION, ET AL. (Alaska Superior Court) Case No. 3AN-19-07914 CI – Economic Damage Claims – Expert Report



JUSTIN CERENZIE V. SEATTLE CHILDREN'S HOSPITAL, ET AL. (Superior Court of the State of Washington in and for the County of King) Case No. 23-2-20657-6SEA – Economic Loss Analysis – Expert Report/Deposition Testimony

KAPLAN DEVELOPMENT GROUP – Business Interruption Loss – Expert Report

KELLER SUPPLY COMPANY – Business Interruption Loss – 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/Trial Testimony

KO OLINA (BY AND THROUGH ITS BOD) V. ATLAS INSURANCE AGENCY, ET AL. (First Circuit State of Hawaii) Civil No. 16-1-1751-09 ECN – Litigation Billing Database – Expert Report

LANCE PETKOVITS, ET AL. V. DANIEL J. ANDREW, ET AL. (Superior Court of the State of Washington in and for the County of Pierce) Case No. 22-2-07661-1 – Economic Loss Analysis – Expert Report

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

LORI FREEMAN V. MAT-SU REGIONAL MEDICAL CENTER (In the District/Superior Court for the State of Alaska at Palmer) Case No. 3PA-21-02232CI – 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

METHOW VALLEY, LLC. – Business Interruption Loss – Expert Report

MCPHETERS, ET AL. V. GRAHAM, ET AL. (Alaska State Superior Court, 3rd Judicial District at Anchorage) Case No.: 3AN-14-7195 CI – Economic Loss Analysis – Expert Report

MORNING POINTE SENIOR LIVING & MEMORY CARE – Business Interruption Losses – Expert Report

PACIFIC MARKET RESEARCH, LLC V. LD INSIGHTS, LLC (King County Superior Court of the State of Washington) Cause No. 20-2-17393-2 SEA – Economic Damages Loss – Expert Report/Deposition Testimony/Trial Testimony

PARKING & TRANSPORTATION MANAGEMENT SERVICES, LLC, V. HARRISON GLOBAL, LLC (King County Superior

Court of the State of Washington) Cause No. 21-2-14716-6 SEA – Economic Damages Loss – Expert Report/Deposition Testimony/Trial Testimony

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 Testimony

PROMRIT YUNGYUNE V. TYLER C. NEHER, ET AL. (King County Superior Court) Case No. 20-2-170-50-0 SEA – Personal Injury Claim – Expert Report

REBECCA MORGAN V. CREED FLYNN, ET AL. (Superior Court for the Fourth Judicial District of Alaska at Fairbanks) Case No. 4FA-20-02166CI – Economic Damage Claim – Expert Report

ROBERT PARSONS V. SOPHIA GOLDEN & “JOHN DOE” GOLDEN (Superior Court of the State of Washington in and for the County of Pierce) Cause No. 21-2-07226-9 – Personal Injury Claim – Expert Report

ROCKING MN, LLC V. ZEMAN BUILDING, LLC, ET AL. (Montana Sixth Judicial District Court Park County) Cause No. DV-23-144 – Economic Loss Analysis – Expert Report

SAVR LLC V. GRAIN CRAFT, LLC (Superior Court of the State of Washington in and for the County of King) Cause No. 23-2-25674-3 SEA – Economic Loss Analysis – Expert Report/Deposition Testimony/Trial Testimony

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

SHANNA MCPHETERS, ET AL. V. STACEY ALLEN GRAHAM, ET AL. (Alaska Superior Court) Case No. 3AN-14-7195CI – Economic Loss Analysis – Expert Report

SWALLING CONSTRUCTION COMPANY, INC. V. INTERNATIONAL MARINE UNDERWRITERS (Alaska Superior Court) Case No. 19-10857CI – Business Interruption Loss – 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

UNITED STATES OF AMERICA V. PUBLIC UTILITY DISTRICT NO. 1 OF KLICKITAT COUNTY (United States District Court Eastern District of Washington) Case No. 1:19-cv-03168-SAB – Expert Report

VERONICA BYE V. THE BOEING CO. (United States District Court Western District of Washington) Case No. 2:25-cv-01093 – Economic Loss Analysis – Expert Report/Deposition Testimony

VILLARREAL & VILLARREAL V. RUSH & RUSH (Whatcom County Superior Court) Case No. 21-2-00047-37 – Personal Injury Claim – Expert Report

VOTIV, INC. V. BAY VISTA OWNER LLC, ET AL. (King County Superior Court) Case No. 17-2-18981-2 SEA – Economic Damage Loss – 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

MR. FISCHER HAS AUTHORED THE FOLLOWING:

Pierce Transit Automated Collision Avoidance and Mitigation Safety Research and Demonstration Project Final Report

Transportation Research Record – Risk Mitigation Planning for Revenue Service Testing of Bus Automated Emergency Braking

Transportation Research Record – The Business Case for Transit Bus Automated Collision Avoidance Systems

