



Curriculum Vitae of Steve Roberts, Economist, CPA/CFF, CFE, CFA, CGMA, Principal

GENERAL BACKGROUND

Since 1987, Mr. Roberts has focused exclusively on valuation, economic research, economic loss measurement, forensic accounting, and fraud examination. His assignments regularly include expert report and exhibit preparation, and deposition and courtroom testimony. He manages Veritas' litigation, arbitration, mediation and appraisal testimony, loss quantification, umpire and mediation projects. The Court has also directly retained Mr. Roberts as a Special Master relative to economic analysis and forensic accounting issues.

Mr. Roberts is an Economist, Certified Public Accountant, Certified Fraud Examiner, and Certified Forensic Accountant. The AICPA also certified him in Financial Forensics, and Mr. Roberts is a member of the Academy of Court Appointed Masters. Over the past 32-years, since his time in "Big 4" public accounting, Mr. Roberts has been directly responsible for designing, implementing and managing more than 2,000 engagements collectively involving billions of dollars.

Mr. Roberts has managed economic loss and valuation engagements in Alaska and Europe, across North America, in Mexico, and throughout the Gulf and Pacific Rim. He is a speaker, lecturer and author of courses and articles on economic damage measurement principles, forensic accounting issues and independent expert practices. He also has served as an adjunct professor on these topics. Presently, Mr. Roberts is the principal and founder of Veritas Forensic Accounting and Economics.

REPRESENTATIVE ENGAGEMENTS

ADAK FISHERIES – Salmon Processing Facility Interruption – Adak, AK
AMDAHL CORPORATION – Confidential Litigated Matters - San Jose, CA
AMERICAN MICROSYSTEMS – Clean-Room Contamination Manufacturing Interruption - Pocatello, ID
AMY'S KITCHEN, INC. – Construction Defect Economic Loss Analysis - Medford, OR
BANKRUPTCY INVESTIGATIONS – (Confidential) – US Bankruptcy Court
BASIC AMERICAN FOODS, INC. – Crop Damage Business Interruption Losses – Blackfoot, ID
BENZIES – Video Game Royalties Litigation – New York, NY
BOEING (FLIGHT SIMULATOR) – Flight Simulator Damage, Economic Loss Measure - Seattle, WA
BOEING - Confidential Litigated and Other Matters - Seattle, WA

BONNEVILLE POWER ADMINISTRATION – Contractor Investigation - Oregon
CASCADE DRILLING – Litigated Matters – Seattle, WA
CENTRALIA MINING – Mining Failure Valuation – Centralia, WA
COAKLEY & WILLIAMS – Hotel Management – 9/11 Related Economic Damages – Washington, D.C.
COLUMBIA GRAIN – Business Interruption and Other Loss Evaluation – Portland, OR/Lewiston, ID
COSTCO - Business Interruption & Inventory Loss Valuations - Orlando, FL
COSTCO – Arbitrated Matters – Seattle, WA
COST-U-LESS – Membership Warehouse Economic Damages Analysis – Guam and Isle of St. John
CRANIUM GAME MANUFACTURER – Values-At-Risk – Seattle, WA
DHL - Loma Prieta Earthquake Recovery and Business Income Loss Analysis - San Francisco, CA
DOVEX FRUIT COMPANY – Cold Storage Processing Interruption – Wenatchee, WA
ESTATE OF JIMI HENDRIX – Investigative Accounting & Economic Loss Evaluation – Seattle, WA
EVERGREEN HEALTH CENTER - Investigative Accounting & Economic Loss Evaluation – Bothell, WA
FIRST SOUND BANK V. PUGET SOUND LEASING – Investigative Accounting/Valuation – Seattle, WA
FREEMAN V. BUREAU OF LAND MANAGEMENT – Commercial Viability Analysis – Various Sites, OR
GEORGIA PACIFIC LUMBER - Pipeline Explosion Impact and Damage Measurement - Bellingham, WA
GOVERNMENT CONTRACTORS – Billing Examinations – Various Locations
GRITMAN MEDICAL CENTER - Business Interruption Losses – Moscow, Idaho
GULF OF MEXICO FISHING INDUSTRY – Pollution Related Economic Damages – Gulf States
HARDEL LUMBER - Business Income Loss Analysis - Olympia, WA
IBM – (Confidential) - Los Angeles, CA (and other locations nationwide)
ICICLE SEAFOODS FIRE – Processing Facility Fire Economic Damage Analysis - Homer, AK
INCUBADORA MEXICANA, ET AL. V. PFIZER AND ZOETIS – Litigated Matters - Mexico (Various Locations)
INTERNATIONAL PAPER COMPANY – Litigated Matters – Galveston, TX
IRON MOUNTAIN STORAGE COMPANY – Business Interruption Loss Valuation – Seattle, Las Vegas
JORGENSEN FORGE – Litigated Matters – Seattle, WA
KINEDYNE – Superstorm Sandy Losses – New York, NY
MARICULTURA, ET AL. V. WORLD BUSINESS CAPITAL – Complex Commercial Litigation - Mexico
MARRIOTT HOTEL – Economic Damages Analysis – Anchorage, AK
MERRILL PUBLISHING - World Trade Center Income Losses - New York, NY & Minneapolis, MN
MICRON TECHNOLOGY – Economic Damages Analysis - Boise, ID
MICRON TECHNOLOGY – Economic Damages Analysis – Avezzano, Italy
MODUMETAL, INC. – Business Interruption Losses – Seattle, WA
NORTH PACIFIC PROCESSORS - Income and Extraordinary Cost Losses - Cordova, AK
NYU Lutheran Medical Center – Superstorm Sandy Losses – New York, NY
OBERTO BRANDS SAUSAGE – Values-at-Risk – Kent, WA
OCEAN BEAUTY SEAFOODS – Alaska Ferry Incident – Related Business Interruption – Petersburg, AK
OREGON SURGICAL CENTER – Investigative Accounting & Loss Measure - EUGENE, OREGON
OIL FIELD AND PIPELINE OPERATIONS – Investigative Accounting & Loss Measure – Various Locations
OLYMPIC PIPELINE COMPANY - Pipeline Explosion Damage Measurement - Bellingham, WA



PACIFIC GAS AND ELECTRIC – Loma Prieta Earthquake - Recovery Cost Analysis – San Francisco, CA
PIERCE TRANSIT (COMPRESSED NATURAL GAS OPERATIONS) – Income Loss Valuation – Pierce County, WA
POLYGON HOMES - Litigated Matters - Seattle, WA
PORTLAND STATE UNIVERSITY – Business Interruption Losses – Portland, OR
PRODUCT DISTRIBUTOR (CONFIDENTIAL) – Product Losses – Germany and Holland
PUGET SOUND ENERGY – Variety of Litigated Matters (over 16 years) - Seattle, WA
QUANTUM CORPORATION – (Confidential) - San Jose, CA
SAIA FREIGHT - Litigated Matters – Portland, OR
SANTA BARBARA OIL SPILL - (*Under Review*)
SEA FREEZE – Business Interruption Losses – Bellingham, WA
SEATTLE CHOCOLATES - Business Interruption Losses – Seattle, WA
SEATTLE SUPERSONICS - Values-At-Risk – Seattle, WA
SIMPSON TACOMA KRAFT, INC. – Business Interruption Losses – Tacoma, WA
SUN MICROSYSTEMS – (Confidential) - Santa Clara, CA
TAKATA – Economic Damage Analysis - Seattle, WA
TAKATA RESTRAINT SYSTEMS – Economic Loss Evaluation - Austin, TX
TAKATA RESTRAINT SYSTEMS – Business Interruption Loss Measure - Monclova, Mexico
TALKING RAIN BEVERAGE CO. – Business Interruption Losses – Preston, WA
TIMBERLAND BANK – (Confidential) - Seattle, WA
TRANSALTA – Electrical Generation – Business Interruption Losses – Centralia, WA
TRIDENT SEAFOODS - Business Interruption Losses – Chignik, AK
TUNA FISHERY BUSINESS INTERRUPTION – Income Loss Analysis - Federal Court Testimony - NY
TWIN CITY FOODS - Business Interruption Losses – Stanwood, Washington
UNIVERSITY OF WASHINGTON MEDICAL CENTER - Business Interruption Loss Measure (Under review)
UWAJIMAYA - Values-At-Risk – Seattle, WA
WASHINGTON MUTUAL BANK – (Confidential) - Seattle, WA
WASHINGTON SQUARE TOWERS– Builder’s Risk/Construction Delay Appraisal – Bellevue, WA
WILSON’S LEATHER - World Trade Center Economic Damages - Airports Worldwide
WORLD TRADE CENTER - Economic Damages – New York, NY
WORLD VISION – Values-at-Risk – Seattle, WA

TEACHING

Mr. Roberts has authored and conducted training seminars in business income loss valuation, forensic accounting, investigative accounting and damage measurement/valuation issues, values-at-risk, fraud examination, independent expert practices, and fraud prevention, for a variety of business and not-for-profit organizations. He has also served as an adjunct accounting professor at Northwest University and a variety of organizations have sought him as a guest speaker.



CERTIFICATIONS

CPA	Certified Public Accountant
CFE	Certified Fraud Examiner
CFF	Certified in Financial Forensics
CGMA	Certified Global Management Accountant
CFA	Certified Forensic Accountant

ASSOCIATIONS

ABFA	American Board of Forensic Accounting
ACAM	Academy of Court Appointed Masters
ACFE	Association of Certified Fraud Examiners
AICPA	American Institute of Certified Public Accountants
CLM	Council on Litigation Management
WSCP	Washington Society of Certified Public Accountants

EDUCATION

Bachelor of Science in Economics from California Polytechnic University, San Luis Obispo, with minors in Accounting & Finance. Ongoing yearly educational requirements for a variety of certifications.

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

MOBLEY V. STONEY CREEK, LLC (Alaska State Superior Court, Third Judicial District at Anchorage) Case No. 3AN-17-04285 CI – Economic loss analysis – Expert Report/Trial Testimony

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/Deposition/Trial Testimony

LUSK V. SELLEN CONSTRUCTION, INC. (Washington State Superior Court in and for Snohomish County) Case No.: 18-2-08908-31 – Economic loss analysis – Expert Report/Deposition/(Settled)

6TH & LENORA APARTMENTS, LLC V. AQUATHERM, GMBH (Washington State Superior Court in and for King County) Case No.: 17-2-20015-8 SEA – Economic loss analysis – Pending/Deposition/Pending

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/Deposition/Trial Testimony

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

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

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

KEITH ANDREWS, ET AL. V. PLAINS ALL AMERICAN PIPELINE, L.P. (United States District Court Central District of California) Case No.: 2:15-cv-04113-PSG-JEM – Class action damages investigation – Expert Report/Deposition/Pending

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/Trial Testimony

EDWARDS V. SPRING CREEK GARDENS (Oregon Circuit Court, County of Deschutes) Case No. 15cv21034 – Economic loss evaluation – Expert Report/Trial Testimony

ELDER V. WSDOT (Superior Court, State of Washington, Thurston County) Case No.: 16-2-01553-34 – Economic loss evaluation – Expert Report/Deposition

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/Deposition/Trial Testimony

FIRST SOUND BANK V. LARASCO, INC., ET AL. (United States District Court – Western District of Washington – Seattle) Cause No.: C09-56TSZ - Fraud examination, breach of contract & economic damage review - Benefit of the bargain, lost profits and out-of-pocket damages – Expert Report/Deposition/Trial Testimony

SELECTED SPECIAL PROJECT/SPECIAL MASTER/APPRaisal/ARBITRATION TESTIMONY*

AEQUITAS FINANCIAL CLASS ACTION – Special Projects, Portland, OR

AIRLINE TERROR ATTACK - Economic Loss Valuation

ALLSTATE INSURANCE – Multi-state Fraud Ring Investigation

BANKER'S HILL RETIREMENT COMMUNITY – Business interruption loss measurement

FEDERAL BANKRUPTCY COURT – Investigative Accounting

CMC BIOLOGICS – Business interruption loss/Economic damages

FOE V. INTERNATIONAL PAPER – Several hundred individual economic loss calculations – Gulf of Mexico pollution

GULF OF MEXICO FISHING INDUSTRY – Spill loss evaluation (>\$600 million damage claims analysis)

LMD LOGISTICS V. MERCER, INC. – Federal Court appointed Special Master. Appointed to conduct a forensic accounting of all the financial transactions between the parties.

MEXICAN POULTRY INDUSTRY – Complex economic loss analyses

MUTUAL MATERIALS – Business interruption loss measurement

NYU LUTHERAN – Superstorm Sandy business interruption losses

OCEAN BEAUTY SEAFOODS - Business interruption loss report

PRODUCT RECALL/PRODUCT LIABILITY - Printed circuit board manufacturer - Worldwide

TRI-MARINE - Tuna fishing industry – Ecuador earthquake business interruption losses

WASHINGTON SQUARE TOWERS - \$175 million condominium Builder's Risk appraisal

WASHINGTON STATE TRANSIT – Economic analysis of the impact of collision avoidance technology

WASHINGTON STATE TRANSIT – Compressed Natural Gas Explosion Business Interruption Loss Review

9/11 TERROR ATTACK – Various Valuation, Insurance Loss and Initial Public Offering (“IPO”) Analyses

** Represents Partial Listing*

MR. ROBERTS HAS AUTHORED AND CONDUCTED THE FOLLOWING CONTINUING EDUCATION COURSES:

Webinar – (Fraud Examination Topic – Presentation regarding safeguarding of assets) – “Crooks You Work With”

Reasonable Damage Measurement Considerations in Personal Injury Cases

“How to Prove (And How Not to Prove) Lost Profits and Loss of Earnings Damages”

“Helping the Court”

Investigative Accounting & Claims Consulting

Cost Audits & Construction Delay Issues

What Would Never Happen Has - Making the Most of a Difficult Situation

Investigative Accounting Keys to Measuring Catastrophic Loss

Minimizing the Burden of a Catastrophic Event

Accounting for Emergency Response Costs & Other Economic Loss

Investigative Accounting Issues and Effective Use of Forensic Accountants

Continuing Legal Education

An Introduction to the Process of Managing Business Interruption Engagements and Calculating
Business Income Losses

