

## DR. BARBARA C. LUNA

### SUMMARY:

Forensic accounting, damages, valuation and fraud expert witness with 45 years of experience and over 500 times testifying at trials and arbitrations. Areas of specialty include lost profits, lost income, lost value of businesses and real estate, forensic accounting, analysis of liability issues, and investigation of indicia of fraud and fraudulent activity. Experience includes breach of contract, intellectual property, unfair competition, construction and real estate, business interruption, business dissolution, bankruptcy, partnership disputes, professional malpractice, fraud and misrepresentations, securities, white collar crime, trusts and estates, bad faith, alter ego, wrongful termination, personal injury, products liability and marital dissolution. Non-litigation experience includes business valuation and financial advisory services.

### EDUCATION:

B.A. in Physics, Wellesley College, 1971 (*Wellesley Scholar*)

M.S. in Applied Math, Harvard University, 1973

Ph.D. in Applied Math, Harvard University, 1975

### EMPLOYMENT

#### HISTORY:

Senior Partner, White, Zuckerman, Warsawsky, Luna & Hunt, 1993 – Present (*in charge of Commercial Litigation Practice*)

Partner, Coopers & Lybrand, 1988 – 1993 (*Financial Advisory Services*)

National Director of Litigation Consulting, Kenneth Leventhal & Co. 1986 - 1988

Manager and Partner, Pannell Kerr Forster, 1983 – 1986 (*in charge of Litigation Practice in Los Angeles*)

Senior Consultant to Senior Manager, Price Waterhouse, 1977 – 1983 (*Litigation Consulting, Financial Advisory Services, Auditing*)

Associate, Warburg Paribas Becker, 1975 – 1977 (*Investment Banking – Corporate Finance*)

### TEACHING

#### EXPERIENCE:

UCLA Graduate School of Management, 1980 – 1987 (*Taught Working Capital Management and Business Finance*)

California State University at Northridge, 1979 – 1980, 2013 (*Taught Business Finance and Forensic Accounting*)

Pepperdine University MBA Program, 1987 – 1988 (*Taught Intermediate Accounting*)

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### PROFESSIONAL

#### AFFILIATIONS:

AICPA, 1983 – Present  
California Society of CPAs, 1983 – Present (*also Society's Economic Damages, Fraud and Business Valuation Common Interest Member Services Committees*)  
Association of Certified Fraud Examiners, 1995 – Present  
American Society of Appraisers, 1990 – Present  
National Association of Valuation Analysts, 1995 - Present  
National Association of Real Estate Appraisers, 1995 – Present  
Institute of Management Consultants, 1981 – Present  
Association of Business Trial Lawyers, 1986 – Present

#### CERTIFICATIONS:

Certified Public Accountant, California, 1983 – Present  
Certified Public Accountant, Arizona, 1990 – Present  
Certified Fraud Examiner, 1995 – Present  
Certified in Financial Forensics, 1990 - Present  
Master Analyst in Financial Forensics, 2000 - Present  
Accredited in Business Valuation, 1990 – Present  
Accredited Senior Appraiser in Business Valuation, 1990 – Present  
Certified Valuation Analyst, 1995 – Present  
Certified Management Consultant, 1981 – Present  
Certified General Real Estate Appraiser, California, 1995 – Present  
Certified Commercial Real Estate Appraiser, 1995 - Present  
Certified Residential Real Estate Appraiser 1995 - Present

#### PUBLICATIONS:

“Analyzing Damages - Perspectives of Plaintiffs and Defendants,”  
ABTL Report, November 1989

“Proposition 103 - Determining the Appropriate Responses,”  
Coopers & Lybrand Insurance Newsletter, December 1989

“Generators of Hazardous Waste,” Chapter 12, Environmental Dispute Handbook - Liability and Claims, John Wiley & Sons, Inc., 1992

“Determining Damages In Medical Malpractice Cases,”  
Coopers & Lybrand Briefs, 1991

“Analyzing Fraudulent Conveyances and Solvency,”  
Coopers & Lybrand Briefs, 1993

“Valuing Businesses,” Coopers & Lybrand Briefs, 1993

“Using Accountants as Expert Witnesses In Personal Injury Matters,”  
1996 Expert Witness Update, John Wiley & Sons, Inc., 1996

“Unjust Enrichment - An Alternative to Lost Profits,” Witness Chair,

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December 1997

“Employment Discrimination and Wrongful Termination,”  
Measuring Damages Involving Individuals - A CPA’s Service Guide with Case Studies, AICPA, 1998

“What is a Reasonable Time for Future Damages? Should Lost Profits or Lost Value of the Business Be Claimed?” White, Zuckerman, Warsawsky, Luna, Wolf & Hunt Newsletter, November 2004

“Valuing and Selling a Law Practice,” Guide for Senior Lawyers, Los Angeles County Bar Association, September 2008