

# Warren R. Fischer, C.P.A., C.G.M.A

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QSI Consulting, Inc.**

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## Biography

Mr. Fischer is a QSI partner and currently serves as Chief Financial Officer. Mr. Fischer has 25 years of experience with regulated utilities including telecommunications, energy, and shipping companies. Mr. Fischer is also certified as both a C.P.A. and Chartered Global Management Accountant. Mr. Fischer's professional experience includes two years in public practice with Deloitte LLP and over 30 years of managing financial analysis, reporting and forecasting processes for various multi-national corporations.

During his career, Mr. Fischer has focused his attention on external financial statement and internal management reporting analyses, forecasting, historical and forward-looking economic cost methodologies, operational and jurisdictional cost analyses, merger reviews, multi-state tax sourcing of income through cost of performance determination, financial and management audits, billing disputes, forensic accounting analyses, and damages assessment.

Mr. Fischer is an experienced and effective expert witness who has provided expert testimony and reports in over 60 proceedings before 35 state utility commissions, state and federal courts, and other administrative agencies. The most recent four years of cases that Mr. Fischer testified in is listed here.

Mr. Fischer holds active C.P.A licenses in the States of Colorado and California. He earned his Bachelor of Science degree in Business Administration with an emphasis in Accounting from the University of Colorado at Boulder. He is also a member of the American Institute of Certified Public Accountants (AICPA) in the Forensic and Valuation Services Section.

## Educational Background

### **Bachelor of Science, Business Administration (emphasis in Accounting)**

University of Colorado at Boulder, Boulder, Colorado

1984

## Certifications / Memberships

Certified Public Account in the States of Colorado and California

Chartered Global Management Accountant

Member of the AICPA

Member of the Forensic and Valuation Services Section of the AICPA



## Professional Experience

**QSI Consulting, Inc.**  
2000 - Current  
Chief Financial Officer

**AT&T Corp.**  
1997 - 2000  
Financial Manager  
1996 - 1997  
Supervisor  
Network Services Division

**AT&T Wireless Services**  
1995 - 1996  
Marketing Analyst / Planner  
Cellular Division

**E. & J. Gallo Winery**  
1994 - 1995  
Senior Financial Analyst  
1991 - 1994  
Operations Accountant

**Century 21 Real Estate Corporation**  
1987 - 1991  
Financial Analyst

**Deloitte LLP**  
1985 - 1987  
Audit-in-Charge

## Expert Testimony – Profile

*The information below is Mr. Fischer's best effort to identify all proceedings wherein he has either provided pre-filed written testimony, an expert report or provided live testimony in the last four years.*

### In the United States District Court for the Northern District of Iowa, Central Division

#### Case No. 3:18-cv-03075

*BTC, Inc. d/b/a BTC, Plaintiff v. AT&T Corp., Defendant*

On behalf of Plaintiff

Expert Report

August 30, 2019

Rebuttal Expert Report

October 31, 2019

### In the District Court, City and County of Denver, State of Colorado

#### Case Number: 2018CV31548

*CoreSite Denver, LLC, Plaintiff v. DGEB Management, LLC, DGEB MMR, LLC, and Nancy Casados, Defendants. DGEB Management, LLC and DGEB MMR, LLC, Counterclaimants v. CoreSite Realty Corporation, CoreSite Denver, LLC, CoreSite, L.P., and John and Jane Does 1-10.*

On behalf of Defendants and Counterclaimants

Expert Report

June 7, 2019

Supplemental Expert Report

July 5, 2019

Deposition

July 18, 2019

Jury Trial

August 20, 2019

### In Support of Cross Telephone Company, L.L.C.'s Request for Review of Decision of The Universal Service Administrative Company (USAC Audit ID: HC2016BE031)

On behalf of Cross Telephone, L.L.C.

Declaration

January 4, 2019

**In the Matter of an Arbitration Under the Arbitration Rules of the ADR Institute of Canada Inc.**

*Between Zayo Canada Inc. and Zayo Group LLC, Claimants, and Bell Canada and Manitoba Telecom Services Inc., Respondents*

On behalf of Claimants

Expert Report

July 28, 2017

**In the United States District Court of the Western District of Arkansas**

**Civil Action No. 5:14-cv-5275-TLB**

*In Re Global Tel\*Link Corporation ICS Litigation*

On behalf of Plaintiffs

Expert Report

June 26, 2017

Deposition

December 20, 2017

**In the United States Bankruptcy Court, District of Nevada**

**Bankruptcy Case Number: 15-11680-ABL**

**Adversary Proceeding Number: 16-01003-ABL**

*Qwest Communications Company, LLC, Plaintiff v. MegaMedia, LLC; Warren Jason; Ted Shpack; David Goodale; David Glickman; Cliff Kaylin; Off The Hook Productions; Synchronet, Inc.; Stock Management Group, LP; Joy Enterprises, Inc; (JEI); Glickman Capital, Inc.; Does 1-10; and Roe Corporations 11 -20, Inclusive, Defendants*

On behalf of Defendants

Expert Report

January 20, 2017

Rebuttal Expert Report

February 17, 2017

Deposition

April 6, 2017

**In the Circuit Court, Fifth Judicial Circuit, State of South Dakota, County of Brown**

**Case Number: 06CIV15-000134**

*James Valley Cooperative Telephone Company, et. al. Plaintiffs vs. South Dakota Network, LLC, et. al., Defendants*

On behalf of Plaintiff

Expert Report

January 11, 2017

Deposition

March 3, 2017

**In the United States District Court for the Southern District of New York**

**Civil Action No. 15-CV-870-(VM) (DF)**

*Peerless Network, Inc., et. al., Plaintiffs / Counter-claim Defendants, vs. AT&T Corp., Defendant*

On behalf of Plaintiffs

Expert Report

August 26, 2016

Rebuttal Expert Report

November 23, 2016

Deposition

January 31, 2017

**In the United States District Court for the District of South Dakota, Northern Division**

**Case Number: 1:14-CV-01018-RAL**

*Northern Valley Communications, L.L.C., a South Dakota Limited Liability Company; Plaintiff, vs. AT&T Corp., a New York Corporation; Defendant*

On behalf of Plaintiff

Expert Report

August 3, 2015

Supplemental Expert Report

January 8, 2016

Rebuttal Expert Report

March 4, 2016

First Supplemental Rebuttal Expert Report

May 11, 2016

Deposition

May 26, 2016

Affidavit

June 15, 2017

**In the United States District Court for The Middle District of Florida, Jacksonville Division  
Civil Action No. 3:13-CV-29-J-32JRK**

*James D. Hinson Electrical Contracting Co., Inc.; Blythe Development Company; and Calloway Grading, Inc.; Individually and On Behalf Of All Others Similarly Situated; and National Utility Contractors Association, Plaintiffs v. AT&T Services, Inc. and BellSouth Telecommunications, LLC*

On behalf of Plaintiffs

Declaration (summary of data within AT&T's CAMS database)

February 13, 2015

Declaration (analysis of claims within AT&T's CAMS database)

July 10, 2015

**In the United States District Court for the Northern District of Iowa  
Case Number: 5:13-cv-4117**

*Great Lakes Communication Corporation, an Iowa corporation, Plaintiff, v. AT&T Corp., a New York corporation, Defendant*

On behalf of Plaintiff

Expert Report

August 18, 2014

Rebuttal Expert Report

November 5, 2014

Deposition

November 17, 2014

**In the United States District Court for the District of Minnesota  
Case No. 10-cv-00490-MJD-SER**

*Qwest Communications Company, LLC, Plaintiff, v. Free Conferencing Corp.; Audiocom, LLC; Global Conference Partners; Basement Ventures, LLC; Vast Communications, LLC; Ripple Communications, Inc., Defendants*

On behalf of Defendants

Expert Report

June 26, 2014

Deposition

September 12, 2014

Supplemental Expert Report

October 19, 2015

Deposition

February 5, 2016

Trial

August 2, 2016

**In the United States District Court for the Southern District of Iowa  
Case Number: 4:07-cv-00078-JEG-RAW**

*Qwest Communications, Corporation, Plaintiff, v. Superior Telephone Cooperative, et al., Defendants*

On behalf of Defendants

Expert Report

August 30, 2013

Damages Phase On behalf of Free Conferencing Corp.

Expert Report

September 21, 2015

**Before the New Mexico Public Regulation Commission**

Case No. 15-00058-UT

*In the Matter of the Petition of Sacred Wind Communications, Inc. for Support from the New Mexico Rural Universal Service Fund*

On behalf of The New Mexico Attorney General's Office

Direct

June 12, 2015

Rebuttal

June 30, 2015

**Selected Reports, Presentations and Publications**

"The Efficiency and Effectiveness of the Kansas Universal Service Fund"

*Management audit report prepared on behalf of the Kansas Legislature addressing: (1) the adequacy of state statutes and administrative rules governing the operation of the Kansas Universal Service Fund ("KUSF"), (2) a detailed analysis of how monies distributed from the KUSF have been used by the telecommunications carriers for capital investment and operating expenses over a 17-year period, and (3) a detailed assessment of the economic benefit the KUSF has provided to the State of Kansas.*

October 2014

"Assessment of the Vermont Universal Service Fund"

*Management audit report on the administration of the Vermont Universal Service Fund prepared on behalf of the Vermont Department of Public Service.*

May 2013

"Telecommunications Cooperatives: Cost of Capital Issues"

*Whitepaper prepared on behalf of the Utah Office of Consumer Services to identify cost of capital and patronage capital issues that are unique to cooperative rural local exchange carriers and the impact of these issues on state universal service fund support requests made by these carriers.*

April 2013

"Weighted Average Cost of Capital Issues and Recommendations"

*Whitepaper prepared on behalf of the Utah Office of Consumer Services to examine Utah telecom cost of capital issues and to prepare a confidential white paper on the recommended cost of capital and capital structure for the rural incumbent local exchange carriers operating in Utah.*

April 2013

"Status of Competition in CenturyLink QC's Certificated Areas in New Mexico"

*Expert report prepared on behalf of the New Mexico Attorney General's Office evaluating the status of competition within CenturyLink QC's certificated area in New Mexico. The report was filed along with expert testimony in Case No. 11-00340-UT.*

August 2012

"Chicago Clean Energy Coke/Coal Gasification to SNG Project - Analysis of Return on Equity per Section 9-220(h-3)(1)(B) of Public Act 97-96"

*Whitepaper prepared on behalf of the Illinois Power Agency to recommend an appropriate return on equity for the Chicago clean energy coke/coal gasification to synthetic natural gas project proposed by Chicago Clean Energy, a subsidiary of Leucadia National Corporation.*

October 2011

"In-Band Auction Cap: Promoting Sustainable Competition in the Canadian Mobile Wireless Industry Through An Equitable Auction Design."

*Expert Report filed in Canada Gazette Notice No. SMSE-018-10 Consultation on a Policy and Technical Framework for the 700 MHz Band and Aspects Related to Commercial Mobile Spectrum, in support of the Comments of Videotron G.P., a wholly-owned subsidiary of Quebecor Media Inc. and Shaw Communications (filed April 6, 2011).*

On behalf of Videotron G.P. and Shaw Communications

April 2011.

"Management Audit of the Connecticut Light & Power Company"

*Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) on behalf of the Connecticut Department of Public Utility Control to (1) investigate and assess the utility's business processes, procedures, and policies relating to management operations and system of internal controls in place, and (2) an identification of areas of the utility that might require further investigation.*

May 2009

QSI Final Report to the District of Columbia Public Service Commission. "Confidential Analysis and Recommendations Related to Case No. 1040."

*In the Matter of the Investigation of Verizon Washington DC, Inc.'s Universal Emergency 911 Service Rates in the District of Columbia*

March 2009

Report and Conclusions and Recommendations on the Financial Audit of the Columbia Gas of Ohio, Inc. in Regard to Case No. 08-0074-GA-AIR.

*Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 08-0074-GA-AIR In the Matter of the Application of Columbia Gas of Ohio, Inc. for Authority to Amend Filed Tariffs to Increase the Rates and Charges for Gas Distribution Service.*

August 2008

Report and Conclusions and Recommendations on the Financial Audit of the East Ohio Gas Company d/b/a Dominion East Ohio in Regard to Case No. 07-0829-GA-AIR.

*Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-0829-GA-AIR In the Matter of the Application of The East Ohio Gas Company d/b/a Dominion East Ohio for Authority to Increase Rates for its Gas Distribution Service*

April 2008

Report of Conclusions and Recommendations on the Financial Audit of Duke Energy Ohio, Inc. in Regard to Case No. 07-0589-GA-AIR.

*Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) in relation to Public Utilities Commission of Ohio Case No. 07-589-GA-AIR In the Matter of the Application of Duke Energy Ohio, Inc. for an Increase in Gas Rates.*

November 2007

QSI Technical Report No. 052507A "The State of Wireless Technologies in Canada: A Comparison of Wireless Technologies in Canada and the United States of America."

*Expert Report filed in Canada Gazette Notice No. DGTP-002-07 Consultation on a Framework to Auction Spectrum in the 2GHz Range including Advanced Wireless Services, in support of Bell Canada's Reply Comments (filed June 27, 2007).*

On behalf of Bell Canada Enterprises.

May 2007.

"Blue Ridge Consulting Services, Inc. Examination of NW Natural's Rate Base and Affiliated Interests Issues In Support of Oregon Public Utilities Commission Docket UM 1148"

*Audit Report prepared by Blue Ridge Consulting Services, Inc. (with QSI serving as independent contractors) to assess the utility's rate base treatment and affiliated interest transactions to ensure they comply with orders, rules, and regulations of the Commission, with the utility's policies, and with Generally Accepted Accounting Principles.*

December 2005.

QSI Final Report to the Hawaii Public Utilities Commission "Analysis and Recommendations Related to Docket No. 04-0140 Merger Application Of Paradise Mergersub, Inc. (n/k/a Hawaiian telecom Mergersub, Inc.), Verizon Hawaii, Inc. and Related Companies"

February 7, 2005

QSI Technical Report No. 012605A "IP-Enabled Voice Services: Impact of Applying Switched Access Charges to IP-PSTN Voice Services"

*Ex Parte filing in FCC dockets WC Dockets No. 04-36 (In the Matter of IP-Enabled Services), 03-266 (In the Matter of Level 3 Communications LLC Petition for Forbearance Under 47 U.S.C. § 160(c) from Enforcement of 47 U.S.C. § 251(g), Rule 51.701(b)(1), and Rule 69.5(b); IP Enabled Services)*

Washington DC, January 27, 2005

QSI Report to the Wyoming Legislature “The Wyoming Universal Service Fund. *An Evaluation of the Basis and Qualifications for Funding*” December 3, 2004

QSI Management Audit Reports to the Wyoming Public Service Commission on the Wyoming Universal Service Fund:

1. For the period October 28, 1999 through December 31, 2001 (issued May 15, 2002)
2. For the period January 1, 2002 through December 31, 2004 (issued January 31, 2006)