

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

**Chief Financial Officer
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Biography

Mr. Fischer is a QSI partner and currently serves as Chief Financial Officer. Mr. Fischer has over 22 years of experience in the telecommunications industry and joined QSI after five years of service within AT&T's Local Service & Access Management and Wireless Services divisions. 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 cost analyses, multi-state tax sourcing of income through cost of performance determination, financial and management audits, Telecommunications Act policy and compliance issues, universal service fund administration and policy issues, 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 is an active Certified Public Accountant who is licensed in the States of Colorado and California. Mr. Fischer is also certified as a Chartered Global Management Accountant. Mr. Fischer's professional experience as a C.P.A. includes two years in public practice with Deloitte LLP and over 20 years of managing financial analysis, reporting and forecasting processes for various multi-national corporations.

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 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; (JEL); 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

In the District Court of the Fourth Judicial District of the State of Idaho, County of Ada

Case No. CV OC 1103406

Cable One, Inc. v. Idaho State Tax Commission

On behalf of Defendant

Expert Report	September 23, 2011
Trial	February 25-27, 2013

Before the Office of Administrative Hearings for the Minnesota Public Utilities Commission**MPUC P-5096, 5542/C-09-265, OAH Docket No. 12-2500-21151-2***In the matter of the Complaint by Qwest Communications Company, LLC against Tekstar Communications Inc. regarding Traffic Pumping.*

On behalf of Tekstar Communications, Inc.

Direct

October 3, 2011

Rebuttal

March 30, 2012

Surrebuttal

April 18, 2012

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

Before the Maine Public Utilities Commission

Docket No. 2013-00340

*NORTHERN NEW ENGLAND TELEPHONE OPERATIONS LLC d/b/a FAIRPOINT**COMMUNICATIONS-NNE, Request for Increase in Rates and for Maine Universal Service Fund Support for Provider of Last Resort Service*

Advisor to the Maine Public Utilities Commission

Examiner's Bench Analysis

May 13, 2014

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)