



CURRICULUM VITAE OF LUKE M. GARY, CVA

BRIEF OUTLINE OF EXPERIENCE

Mr. Gary specializes in the valuation of business enterprises and litigation support services. Mr. Gary has performed business valuations for estate and gift taxes, marital dissolution, buy-outs, mergers and acquisitions, and subchapter-S conversions. He has also performed analyses of income available for support, marital standard of living, tracing, Pereira/Van Camp, and Moore-Marsden calculations.

Mr. Gary has a Bachelor of Science degree in business administration, with an emphasis in strategic management, from California State University, Sacramento, and is a Certified Valuation Analyst (CVA).

PROFESSIONAL AFFILIATIONS

- National Association of Certified Valuators and Analysts (NACVA)
- Climbing Resource Advocates for Greater Sacramento (CRAGS) – Board of Directors