



Luke M. Gary, J.D., CVA
Shareholder and Manager
Wallace & Gary Valuation Advisors, Inc.
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SUMMARY CURRICULUM VITAE

- Experience** Mr. Gary is a Shareholder and Manager of the valuation and litigation support departments at Wallace & Gary Valuation Advisors, Inc. He has experience in providing valuations, financial opinions, and expert witness testimony. His practice focuses are estate and gift tax, mergers and acquisitions, charitable gifting, buy-outs, section 2000 proceedings (and associated sections for limited liability companies and partnerships), among others. Mr. Gary also provides litigation support and general business services in the form of reasonable compensation studies, the valuation of derivative claims, and economic damage calculations.
- Employment** Mr. Gary is a Shareholder at Wallace & Gary Valuation Advisors, Inc.
- Education** Mr. Gary has earned a Juris Doctor (J.D.) degree and a Bachelor of Science degree. His studies have focused on law, finance and mathematics.
- Professional Associations** Mr. Gary is a Certified Valuation Analyst (CVA), a designation granted by the National Association of Certified Valuators and Analysts, and he is a member of the American Society of Appraisers. Mr. Gary passed the California Bar exam and is being admitted to the CA State Bar.
- Testimony Experience** Mr. Gary has testified on valuation issues in California state courts. He has also served as a consultant to attorneys during the litigation and dispute resolution processes.
- Other/Volunteer Experience** Mr. Gary speaks and lectures for a variety of institutions on valuation issues and has published articles in on valuation issues.
- Mr. Gary has also volunteered at a number of organizations over the years. Currently, he volunteers with Tergar International as a community coordinator and advisor to the board of Tergar USA.