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EDUCATION

MBA, Finance and Accounting,
University of Chicago Graduate
School of Business

BA, Economics, Carleton College

GREG KIPPER

Managing Director

**Commercial Damages; Forensic Accounting;
Healthcare Policy & Disputes**

Greg Kipper is a Managing Director at Ankura, based in Seattle. He has over 35 years of experience with the analysis of financial, accounting, and economic issues. Greg has worked with a wide variety of clients from both the public and private sectors including state and federal governmental agencies, Fortune 500 firms and privately held corporations, and partnerships.

Greg's professional experience includes:

- **Forensic Accounting:** Determined net contributions by partners in a joint venture real estate partnership. Analysis of contemporaneous accounting records and supporting documentation to determine amounts contributed, amounts withdrawn, and partnership expenses paid by each partner.
- **Forensic Accounting:** Assisted in the defense of an "alter-ego" claim made by the United States Department of the Treasury Internal Revenue Service (IRS) in which the IRS claimed that the defendant utilized a company to conceal personal income. Project included a detailed review of the company's financial statements and other accounting documentation.
- **Commercial Damages:** Analyzed economic damage claims associated with alleged unjust termination of senior executive officer. Reviewed employment terms, base salary, and incentive/bonus earnings capacity, as well as potential opportunities for new employment and mitigation.
- **Commercial Damages:** Analyzed lost profits claims resulting from delayed construction activities at numerous gasoline service stations. Construction activities analyzed include replacement of underground storage tanks, conversions of stations to mini-mart operations, and general renovation/refurbishment activities.
- **Commercial Damages:** Calculated lost profits and increased costs for a professional sports team's displacement from its home stadium. Identified and accumulated increased direct costs including increased travel expenses for team, staff, and broadcasting crew. Determined forgone revenues from lost

home games including decreased ticket revenues, broadcasting revenues, and concession revenues.

- Public Utility Accounting: Developed testimony on behalf of a major West Coast electric and gas utility in response to the state Public Utility Commission's investigation of the utility's allocation of administrative costs to regulated and deregulated operations.
- Commercial Damages / Public Utility: Calculated direct and indirect costs related to the extended construction schedule of a fossil-fired electric generation plant. Specific costs investigated included increased costs of replacement power and direct construction expenditures.
- Commercial Damages / Intellectual Property: Determination of the revenues earned as a result of trademark infringement by a distributor of safety and access equipment used in the construction, restoration, and maintenance industries. Reviewed and analyzed financial statements and tax returns of the defendant company to calculate revenues associated with the alleged trademark infringement.
- Financial Institutions: Reviewed loan files of allegedly questionable real estate transactions targeted as part of a suit against an institution's directors and officers. Review included comparison of the analyses performed by loan officers with the analyses which were required by the institution's policies and procedures, comparison of actual loan characteristics to the types of loans permitted under the institution's charter, and analyses of the loans' economics based upon available appraisals and cash flow projections.
- Financial Institutions: Analyzed allegedly improper trading of mortgage-backed securities as part of a suit against an institution's directors and officers. Analyses included a review of all mortgage-backed securities trades made by the institution over a three-year period, a summary of the institution's gains and losses on each trade and a comparison of the institution's trading activities in relation to trading activities of comparable financial institutions.
- Healthcare / Medicaid: Retained by state Medicaid agencies responding to legal challenges brought under the Americans with Disabilities Act (ADA). Work has included the analysis of costs associated with providing care to Medicaid recipients in hospital-based settings, nursing facility settings, and home, and community-based settings. This work has resulted in the submission of expert reports in federal district court.
- Healthcare Payor / Provider Disputes: Retained by a commercial insurance company to calculate overpayments to two hospital systems resulting from charge master increases instituted by hospitals outside of contract terms. Analyzed multiple years of paid claims data, reviewed contract terms, and analyzed payments based on billed charges.
- Healthcare / Medicaid: Assisted a state Medicaid develop "voluntary self-disclosure" policies and procedures for healthcare providers to follow when investigating and reporting incorrect billing for services to Medicaid patients. Developed detail protocols for statistical sampling approaches to be used by providers for voluntary disclosures and the calculation of appropriate repayments.