



EMILY CHIU, CPA*/ABV/CFF/CGMA, CFE

Senior Vice President

Emily Chiu is responsible for overseeing the execution of a variety of litigation consulting engagements related to economic damages, financial forensics, and business value matters.

Ms. Chiu has over 20 years of experience in dispute consulting. She specializes in quantifying economic damages in complex commercial disputes and business litigation matters; analyzing business value issues; providing solvency and capital adequacy analyses in bankruptcy adversarial proceedings; measuring business interruption claims and/or lost profits; and conducting financial forensic investigations related to SEC investigations and/or securities litigation matters. She frequently provides consulting services in financial matters. In addition, she has significant experience in the litigation, discovery, and testimony processes. She has testified at deposition and at bench trial.

Ms. Chiu has worked on numerous national and international engagements in a diverse range of industries, including insurance, petrochemical/energy, telecommunications, manufacturing, retail, finance, construction, technology, restaurant and food distribution, hospitality and health care, among others.

Significant representative engagements include:

- Quantified damages relating to a multi-billion dollar telecommunication dispute in Mexico
- Determined benefit-of-the-bargain damages in a post-acquisition dispute involving a national plastic packaging company
- Calculated damages in a shareholder dispute involving a minority shareholder who was fraudulently induced to invest in a company
- Provided rebuttal opinions relating to an early termination fee associated with the telecom industry in a class action matter
- Assisted Unsecured Creditors' Committee on solvency and fraudulent transfer in a multi-billion dollar leveraged buyout involving a media conglomerate
- Analyzed adequacy of accounting disclosures relating to a nearly \$3 billion investment fraud by a health care financier
- Conducted financial forensic investigation relating to a \$1.5 billion fraud that destroyed a brokerage firm

She is a Certified Public Accountant (CPA)* licensed in the state of Texas and a Certified Fraud Examiner (CFE). She has also earned the Accredited in Business Valuation (ABV), the Certified in Financial Forensics (CFF) and the Chartered Global Management Accountant (CGMA) credentials from the American Institute of Certified Public Accountants.

Prior to joining BVA, Ms. Chiu was a Senior Director in Alvarez & Marsal's Global Forensic and Disputes practice. Preceding that, she was an Associate Director in the Dispute and Investigations practice at Navigant Consulting, a Senior Consultant in the Securities and Finance practice at National Economics Research Association (NERA), and a Director at FTI Consulting and at KPMG, LLP.

Ms. Chiu received a Master in Professional Accounting and a Bachelor of Business Administration degree in Accounting from the University of Texas, where she graduated with honors. She is a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, and the Dallas Chapter of Women in White Collar Defense Association. She is proficient in English, Cantonese, and Mandarin.

*Although BVA employs CPAs, it is not a CPA firm.