

## **Mark R. Torchiana, CPA, MBA**

### **Education and Professional**

- **Certified Public Accountant, California**
- **UCLA Anderson School of Management**  
M.B.A., Dean's Fellowship
- **University of California, Santa Barbara**  
B.A. with Highest Honors, Economics and Political Science

### **Professional Activities**

- **American Institute of Certified Public Accountants**  
Member
- **Association of Certified Fraud Examiners**  
Member
- **California CPA Education Foundation**  
Litigation Services Conference Speaker
- **California Society of Certified Public Accountants**  
Statewide Litigation Sections Steering Committee  
San Francisco Chapter Litigation Services Committee, Co-Chair  
Member
- **The State Bar of California**  
Associate Member, Environmental Law Section

### **Summary of Expert Testimony**

- Testified as an expert witness in the Superior Court of California.  
  
[Specific testimony history is available upon request.]

## **Mark R. Torchiana, CPA, MBA**

### **Employment History**

2003 – Present	<b>Harry ♦ Torchiana LLP</b> Partner
2001 – 2002	<b>Office of Everett P. Harry, CPA</b> Manager
2000	<b>WebEI, Inc.</b> Director of Business Development
1997 – 1998	<b>Office of Everett P. Harry, CPA</b> Senior Consultant
1995 – 1997	<b>LECG, Inc.</b> Associate

### **Publications**

- “Discounting Future Damages” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.
- “White Collar Crime Where Least Expected” by Everett P. Harry and Mark R. Torchiana, *The Marin Lawyer*, June 2007.