

Peter L. Lohrey, Ph.D.

Present

Position: Director, ERE Litigation & Valuation Services

Expertise:

Litigation
Loan Workouts
Expert Witness Matters
Mergers and Acquisitions
Valuation

Industries:

Accounting Firms
Attorneys
Banks
Broker-Dealers
Corporations, Publicly Traded and Privately Held
Family-Owned Businesses
Financial Service Companies
Private Equity Firms
Securities Firms

Selected Valuation

Experience:

Valued tax-exempt website for purposes of corporate spin-off under Section 501(c) 3 of the U.S. Tax Code

Determined licensing fees for products to be sold by newly formed companies

Analysis of local phone service cost for national client

Negotiated sale of ownership rights of state building association's annual trade show

Performed strategic financial analysis, including tax-related research and valuation of a wholly owned private subsidiary of a publicly traded computer software company in conjunction with equity carve out of private subsidiary

Provided valuation and re-financing advice to largest taxicab insurer in Washington, D.C.

Provided business planning advice to start-up company leading to \$5 million first round financing

see next page

Prior**Experience:**

RSM McGladrey, Director of Litigation Consulting and Valuation Services; NY, NY, 2007-2008

LECG, LLC, Principal; NY, NY, 2005-2007

Marshall & Stevens, Senior Vice President, Northeast Consulting Region Valuation Consulting; NY, NY 2005-2007

Arthur Andersen, LLP, Manager, Litigation Support Practice; Washington, DC, 2000-2002

US Securities and Exchange Commission; Washington, DC, 1998-2000

Peter L. Lohrey Associates; Washington, DC, 1994-1998

Price Waterhouse, Senior Consultant; Baltimore, MD, 1985-1988

Ferris, Baker, Watts & Company, Associate, Corporate Finance; Baltimore, MD, 1982-1985

Professional Affiliations:

Financial Executives Institute (FEI)

United States Naval Air Reserve, Lieutenant, 1981-1991

Publications:

Lee, Joanne, Lohrey, Peter L., MacDonald, John, and Eric Terry, (2008), "Do You Want the Good News or the Bad News First? Outcome and Order Framing," *Working paper*

Lohrey, Peter L., MacDonald, John, Meyer, David G., and Bradley A. Stevenson (2007), "The Limits of Banking Performance," *Credit & Financial Management Review*, Vol. 13(2), pp. 31-40.

Myer, David G., and Peter L. Lohrey, (2006), "Exploring Banking Performance: Where are the Limits?" *Credit & Financial Management Review*, Vol.12 (3), pp.45-57.

Presentations:

Lohrey, Peter L., (2006), "Intellectual Property Valuation Techniques: Is There Life After EBIDTA?" Fourth Annual IP Structured Finance Conference, World Research Group, NY, NY, March 21, 2006

Lohrey, Peter L., Ruth Bernice-McKay, and Ed Chung (2004), "Towards a Model to Benchmark Entrepreneurial Survival," Decision Sciences Institute 2004 Annual Meeting, Boston, MA

Lohrey, Peter L., Vandenberg, Amy, and Raj Devasagayam (2004), "Brand Equity Under GAAP And Its Role in Market Valuation,"

see next page

Decision Sciences Institute 2004 Annual Meeting, Boston, MA

Lohrey, Peter L., (2004), "An Empirical Analysis of Trade Execution Costs for Nasdaq Stocks on Alternative Trade Mechanism (ATMs)," Northeast Business and Economics Association 2004 Annual Conference, Sy Syms School of Business, Yeshiva University, NY, NY

Lohrey, Peter L., and Jeff Ritter (2003), "A Comparative Analysis of U.S. GAAP vs. International Accounting Standards," Midwest Business Administration Association 2003 Annual Conference, Chicago, IL

Education:

PhD, Finance and Accounting, George Washington University
MS, Finance, Loyola University
MBA, Loyola University
BS, Business Administration, University of Delaware

Ph: 646.519.7151

Fax: 646.519.7152

plohrey@ere-cpa.com