

Curriculum Vitae
P. Dermot O'Neill, CPA ABV CFF CVA MAFF ABAR
Suite 3-174
391 Wilmington West Chester Pike
Glen Mills, PA 19342
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POSITION P. Dermot O'Neill, CPA PC, President (2013- Present)

EDUCATION B.S., Economics, Villanova University
Graduate courses in Taxation – Villanova University School of Law
Graduate courses in Economics – West Chester University Graduate School of Business

PROFESSIONAL AFFILIATIONS American Institute of Certified Public Accountants
AICPA BV/FLSC and Tax Sections
Pennsylvania Institute of Certified Public Accountants
National Association of Certified Valuators and Analysts

RANGE OF EXPERIENCE Experience includes extensive accounting, auditing, tax and computer systems work in addition to testimony in the accounting, financial, tax, economic and business valuation issues in civil litigation.

LICENSES AND DESIGNATIONS Certified Public Accountant - Pennsylvania
Accredited in Business Valuation
Certified in Financial Forensics
Certified Valuation Analyst
Master Analyst in Financial Forensics
Accredited in Business Appraisal Review

ACADEMIC ACTIVITIES Adjunct Lecturer, Villanova University (1972-1981)
Continuing Education Faculty, Penn State Abington – 1998
Panelist – Lehigh University, College of Business and Economics – Intellectual Property: Management and Valuation – 2001
Guest Lecturer – Widener University, Graduate School of Business Administration – Business Valuation in Litigation – 2004
Guest Lecturer – Rider University College of Business Administration, Graduate Studies – Business Valuation in Litigation - 2009
Adjunct Lecturer, Rider University, College of Business Administration, Graduate Studies (2010- Present)
Extension Faculty, The National Judicial College (2015-Present)

SEMINARS AUTHORED & PRESENTED *Business Valuations in Adversarial Relationships* - Erie County Chapter PICPA, Erie PA 2005
Being a BV Expert – Deposition and Trial – AGN North American Regional Meeting, Philadelphia, PA 2006
Reading Financial Statements for Lawyers (ALI-ABA) 2007 – In House CLE at various law firms.

**SEMINARS
AUTHORED &
PRESENTED
(Continued)**

Be Prepared – Handling Daubert Challenges and Other Motions in Limine©, (Co-author) NACVA 2007 - Webinar
The Evolving View of the IRS on Business Valuations, PICPA Annual Meeting, State College, PA, 2007
Measuring Damages, PICPA Student Forum, King of Prussia, PA, 2007
IRS Business valuation Guidelines, Definitions, and Penalties, PICPA 2008 Business Valuation Conference, Harrisburg, PA
Business Valuation for Lawyers – In House CLE at various law firms- 2010
Business Valuation for Lawyers & Accountants Neumann University Continuing Professional Education Division, 2010, Aston, PA
Upholding the Integrity of the Practitioner, Greater Philadelphia Chapter, PICPA , Philadelphia, PA 2010
Valuation Issues, Pennsylvania Bar Institute, December 2010, Philadelphia, PA and Mechanicsburg, PA (simulcast)
Business Valuation in Litigation (Co-author) Consultants Training Institute, Chicago Il, 2012
Revenue Recognition (Co-author) PICPA Forensic and Litigation Services Conference, King of Prussia, PA, 2012
Due Diligence in a Tax Practice Environment Pennsylvania Society of Tax and Accounting Professionals, Springfield, PA 2015
Adequate Disclosure, IRS Business Valuation Guidelines, and Other Issues Delaware County Attorney CPA Forum, Media, PA, 2015
Is it “Value” or is it “Price” – Rotary Club of Concordville – Chadds Ford, Glen Mills, PA - 2015

**SEMINARS
PRESENTED**

Discussion Leader – Maryland Association of CPA's – 2007
The Market Approach, Discounts and Premiums
Reports, Standards, and Tax Valuations
Valuation of Specialized Areas
Advanced Cost-of-Capital Computations in a Complex World
PICPA – 2008 Forensic and Litigation Services Conference, King of Prussia, PA *Daubert Revisited: Is your Report Qualified and Personal Injury and Wrongful Death Damages: Don't be the Apprentice*
PICPA – 2009 Business Valuation Conference , Harrisburg, PA
BV Case Update
AICPA – Panelist – *Ethics: Will You Know It When You See It*, AICPA Forensic Services Conference – Boston, MA – October 2010
NACVA/IBA Annual Consultants' Conference – San Diego, CA – June 2011 – with Michael Kaplan – *When Retaining Counsel Becomes an Expert's Greatest Risk*
NACVA/IBA Annual Consultants' Conference – Washington DC – June 2013 – with Howard Zandman – *Litigation Report Writing Clinic*
NACVA/IBA Annual Consultants' Conference – Las Vegas NV – June 2014 – *Establishing Lost Profits in the Context of Violating a Non-Compete Agreement*

**SEMINARS
PRESENTED
(Cont'd)**

NACVA/IBA Annual Consultants' Conference – Las Vegas NV – June 2014 – with Howard Zandman – *Litigation Report Writing Clinic*
The National Judicial College and New Jersey Courts – Newark, NJ – February 2015 – *Experts and Business Damages*
NACVA/CTI Annual Consultants' Conference – New Orleans LA- June 2015 – *Taking a Deeper Dive into the Lost Profits "But-For" World*
NACVA/CTI Annual Consultants' Conference – New Orleans LA – June 2015 – Panelist *Financial Forensics Foundations*
NACVA/CTI Specialty Conference – Houston TX- October 2015 – *Taking a Deeper Dive into the Lost Profits "But-For" World*

**PROFESSIONAL
AND BUSINESS
HISTORY**

EisnerAmper, LLP – Director, Business Valuation/
Litigation Support Services Group (2008-2013)
Bederson & Company LLP – Director Valuation/Litigation Services Group
(2002-2008)
Sole Practitioner – Litigation/Valuation (2001-2002)
CBIZ Business Solutions, Inc. (1998-2001)
Senior Manager, Valuation/Litigation Support Services Group
Klatzkin & Company LLP (1997 - 1998)
Senior Manager, Taxation, Litigation Support and Business
Valuations
P. Dermot O' Neill, CPA, Sole Practitioner (1995 - 1997)
Rose & Kupferman, PA (1989 - 1995)
Senior Manager, Taxation and Special Projects
Samuel M. Fisher Company (1988-1989)
Manager, Taxation
Maillie Falconiero (1986-1988)
Manager, Taxation
GrantThornton (1984 -1986)
Manager, Taxation - Technical and Operations
P. Dermot O' Neill, CPA Sole Practitioner (1981-1984)
Shea, Oesterle, Siana & Deegan
Partner, 1972 -1981
Staff, 1966 – 1972

**PROFESSIONAL
ACTIVITIES**

Member -PICPA Philadelphia Chapter Committee on Relations
with the Bar 1998 - 2013
Co-Chair - Valuation 2000 Program, PICPA
Co-Chair – Financial Recovery From Casualty Losses – PICPA &
Montgomery Bar Association - 2002
Chair – PICPA Forensic and Litigation Services Conference –
2007-2008, Co-Chair 2005-2006
Member – PICPA Philadelphia Chapter Business Valuation
Committee 2003-2009
Member – National Association of Certified Valuation Analysts –
State Chapters Committee 2003 - Present
Member – PICPA Forensic and Litigation Services Committee 1999 -
Present
Member – PICPA Business Valuation Committee, 2007- Present

**PROFESSIONAL
ACTIVITIES
(Cont'd)**

Managing Editor – *National Litigation Consultants Review*, 2009 - Present
(Listed in Cabell's), Editorial Advisory Board Member 2004-2008
Member – Delaware County Attorney/CPA Forum
Member – Litigation and Forensics Advisory Board – National Association
of Certified Valuation Analysts, 2008 – Present (Advisor)
Co-Chair – NACVA and the IBA Annual Consultants' Conference – Litigation
Track 2009 – 2011)
Member – AICPA Forensic and Litigation Services Ethics Task Force - 2010 -
Present

**HONORS AND
AWARDS**

National Association of Certified Valuation Analysts (NACVA) –
Outstanding member second quarter - 2009

National Association of Certified Valuators and Analysts (NACVA) –
Thomas R. Porter Lifetime Achievement Award - 2015

**ARTICLES
PUBLISHED**

Personal Injury Case Analysis, National Litigation Consultants' Review,
March 2005, Published by Litigation Consultants, LLC

Working Together, National Litigation Consultants' Review, May 2005,
Published by Litigation Consultants, LLC
Projections/Forecasts in Litigation Valuations, National Litigation
Consultants' Review, October 2005, Published by Litigation Consultants,
LLC

Know Your Sources ... Completely, National Litigation Consultants'
Review, December 2005, Published by Litigation Consultants, LLC

Overview of FRCP Rule 26 and Spoliation, National Litigation Consultants'
Review, March, 2006, Published by Litigation Consultants, LLC

Occasions for Solemnly Swearing, National Litigation Consultants'
Review, May, 2006, Published by Litigation Consultants, LLC

Mind Set of the Trier of Fact, National Litigation Consultants' Review,
October, 2006, Published by Litigation Consultants, LLC

In the Mind of a Jury, National Litigation Consultants' Review, December,
2006, Published by Litigation Consultants, LLC

Motions in Limine, Daubert and Frye, National Litigation Consultants'
Review, May 2007, Published by Litigation Consultants, LLC

Should I take The Engagement? National Litigation Consultants' Review,
December 2007, Published by Litigation Consultants, LLC

Daubert, What Hath Thou Wrought? National Litigation Consultants'
Review, March 2008, Published by Litigation Consultants, LLC

**ARTICLES
PUBLISHED
(Continued)**

There's a First Time for Everything, National Litigation Consultants' Review, May 2008, Published by Litigation Consultants, LLC

Times, They Are a Changin', National Litigation Consultants' Review, October 2008, Published by Litigation Consultants, LLC

Statistics Here and Now, National Litigation Consultants' Review, December 2008, Published by Litigation Consultants, LLC

Challenges To Financial Experts Continue To Increase, National Litigation Consultants' Review, April 2009 Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

NACVA And IBA'S Annual Consultants' Conference, National Litigation Consultants' Review, June 2009 Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

Excel's Descriptive Statistics , National Litigation Consultants' Review, July 2009 Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

Excel's Data Analysis, National Litigation Consultants' Review, August 2009 Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

Another Application For The Forensic Analysts' Skill Sets?, National Litigation Consultants' Review, October 2009 Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

Litigation Lessons from Richmond, National Litigation Consultants' Review, 2014, Vol. 2, Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

The Income Tax Treatment of Economic Damages Awards – Part 1 National Litigation Consultants' Review, 2015, Vol. 3, Published by the Litigation Forensics Board of the National Association of Certified Valuation Analysts

Curriculum Vitae of P. Dermot O’Neill, CPA ABV CFF CVA MAFF ABAR (Continued)

CASE	MATTER	COURT	TESTIMONY
State Farm Mutual Automobile Insurance Company, et al. v. Arnold Lincow, D.O., et al.	Retirement Plan Qualification and Operation under the Internal Revenue Code and ERISA	United States District Court for the Eastern District of Pennsylvania	Trial – Adequacy of records to prove plans were qualified and operated in a manner that avoided disqualification. Adequacy of record retention under ERISA.- 2010
Paul G. Christy v. RDP Technologies, Inc. and Richard W. Christy	Shareholder Oppression	American Arbitration Association	Deposition – Fair Value of RDP Technologies, Inc. – 2010; Hearing – 2011
ChampionsWorld, LLC v. United States Soccer Federation, Inc., Major League Soccer, LLC, et al.	Violations of RICO, the Sherman Act, and related state laws	United States District Court, N.D. Illinois, Eastern Division	Deposition – Calculation of value of the Plaintiff - 2011
In the Matter of: Shapes/Arch Holdings, L.L.C., <i>et al.</i> , Reorganized Debtors.	Recover Avoidable Transfers	United States Bankruptcy Court For The District Of New Jersey	Deposition – Review and Critique of Insolvency Analysis - 2012

Curriculum Vitae of P. Dermot O’Neill, CPA ABV CFF CVA MAFF ABAR (Continued)

CASE	MATTER	COURT	TESTIMONY
<p>Marvin Roffman</p> <p>v.</p> <p>Roffman Miller Associates, Inc., R Peter Miller, III , Robert Hofmann, Paulette Greenwell, Roy Goren, And Louis Marckesano</p>	<p>Indicators of Oppression and Business Valuation</p>	<p>Arbitration – Philadelphia, PA</p>	<p>Hearing – Indicators of Oppression and Business Valuation of a minority interest - 2012</p>
<p>Universal Enterprises Group, L.P. et al.</p> <p>v.</p> <p>Duncan Petroleum Corporation, Inc., et al.</p>	<p>Damages, Diminished Value</p>	<p>In the Court of Chancery of the State of Delaware</p>	<p>Deposition – Diminished Value – 2012 Trial – Diminished value - 2012</p>
<p>Samuel Limor, CPA and Lawrence M. Goodman, CPA</p> <p>v.</p> <p>Stephen B Ratner CPA, John Lynn, CPA and Ratner Lynn and Associates</p>	<p>Damages in partnership termination, recomputation of profits allocation</p>	<p>Arbitration – Philadelphia, PA</p>	<p>Hearing - Damages in partnership termination, recomputation of profits allocation - 2012</p>
<p>Michael J, Willner,</p> <p>v.</p> <p>Cafferty Clobes Meriwether & Sprengel LLP,</p>	<p>Damages regarding termination of a partner</p>	<p>Court of Common Pleas Chester County, Pennsylvania</p>	<p>Trial - Damages in partnership termination - 2014</p>

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CASE	MATTER	COURT	TESTIMONY
Wean v. Wean	Divorce – Cash flow available for support	Court of Common Pleas Monroe County Pennsylvania	Hearing – Cash flow available to the parties. 2015
Brookworth Partners, LP Plaintiff v. Frankford Machinery, Inc., Nicholas Kashkashian, Jr., and Ronald Kashkashian Defendants	Bankruptcy transfer for less than equivalent value	Court of Common Pleas, Delaware County, Pennsylvania	Trial – Value of Intangible Assets - 2016