

BRUCE G. O'HEIR

CERTIFIED PUBLIC ACCOUNTANT
ACCREDITED IN BUSINESS VALUATION
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BACKGROUND

University of Baltimore – 1980, MS in Taxation
University of Denver – 1974, BS in Business Administration
Certified Public Accountant (CPA – State of Maryland) – 1979
Certified Valuation Analyst (CVA – NACVA) – 1997
Accredited in Business Valuation (ABV – AICPA) – 1999

WORK HISTORY

Bruce G. O'Heir CPA, PA (Since 1997)

Sole practitioner primarily providing litigation support services in business valuations and commercial and personal damages. Also provide tax and other financial consulting services to select individual and commercial businesses. Associated with Regis F. Burke CPA – Corporate Transaction Consulting Services.

Central Atlantic Contractors, Inc. (1985-1997)

Highway and airport repair contractor located in Aberdeen, Maryland. Contractor performed concrete repairs in the Southeast United States with an annual volume of \$13 million. President and part owner from 1994-1997, Executive Vice President from 1992-1994, Vice President from 1985 – 1992.

Touche Ross & Co. (1978-1985)

Director of Tax Operations for the Baltimore office of a major international accounting firm.

PROFESSIONAL ASSOCIATIONS AND CIVIC ACTIVITIES

Member AICPA (American Institute of Certified Public Accountants)
Member MACPA (Maryland Association of Certified Public Accountants)
Member NACVA (National Association of Certified Valuation Analysts)
Completed AICPA's eight-course program in Advanced Business Valuations
Attended NACVA's seminars on Valuation of Professional and Medical Practices
Board Member – MACPA Litigation Support Committee
General Manager of Loyola Blakefield's Club Lacrosse Program

LITIGATION SERVICES

Types of business valued – The following is a sample of business valuation engagements:

Travel Plaza	Medical practices
Insurance agencies	Accounting firms
Industrial suppliers	Restaurants
Construction companies	Printing companies
Retail companies	Distributors
Preferred stock – NYSE Company	Law firms
Brokerage firms	Trucking companies
Manufacturers	Stock options
Money Purchase Notes	Limited Partnership Interests
Property management companies	Travel agencies
Computer consulting firms	Moving and storage companies
Electrical contractors	Bank
Marine operation	Mortgage loan company

Litigation Support Services – The following is a sample of litigation support services provided:

- Lost Profit Analysis – The following cases are examples of projects in this area:
- Provided assistance to a Fortune 500 company, which was involved in a dispute on the sale of a subsidiary.
 - Provided assistance in a dispute of \$9 million concerning the sale of a subsidiary.
 - Provided assistance in a dispute for the lost profits of a restaurant that was destroyed due to an automobile accident.

Personal Injury Analysis
Wrongful Termination Analysis