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**Peter W. Brown, CPA, ABV, CFF**  
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## Professional Experience

Peter W. Brown is a Partner and Forensic Services Practice Leader for Green Hasson Janks LLP. He has over 30 years of experience as a forensic accountant and investigator. Mr. Brown has extensive experience quantifying damages in commercial litigation and conducting internal investigations. Mr. Brown also regularly serves as a third party neutral regarding accounting matters and purchase disputes.

Mr. Brown has served as a litigation consultant and testified as an expert witness in many different disputes. Mr. Brown's experience encompasses numerous industries including real estate, financial services, professional services, healthcare, technology, gaming and entertainment. Mr. Brown's expert assignments have involved numerous complex issues including breach of contract claims, post-acquisition disputes, partnership disputes, business valuations, business interruption and lost profit calculations.

## Practice Areas

- Internal investigations
- Expert witness and litigation support
- Royalty disputes
- Purchase price & post-acquisition disputes
- Lost profits/economic damages
- Class action litigation
- Valuation
- Breach of contract claims
- Partnership disputes
- Business interruption

## Employment Experience

- Senior Managing Director, PwC (2008-2020)
- Managing Director – KPMG (2004-2008)
- Senior Manager – Ernst & Young (2002-2004)
- Senior Manager – Arthur Andersen (1991-2002)

## **Recent Testimony**

- California Gambling Control Commission v. Fortiss, LLC et al. Case No. CGCC-2020-0227-11A-F. (hearing testimony on behalf of Fortiss, LLC and Knighted Ventures, LLC)
- Oakland Bulk and Oversized Terminal, LC and Oakland Global Rail Enterprise, LLC v. City of Oakland Case Nos. RG18930929/RG20062473 (deposition, expert for the plaintiff)
- BC2 Environmental, LLC v. BEKS Acquisition , Inc. – JAMS Case No. 1110026147 (deposition, expert for the respondent)
- Romo v. Costco – Case No. 19-CV-1120-JAH-MSB (deposition, expert for the defendant)
- Young v. D-Elia - Case No. 30-2013-00659963-CU-NP-CJC (deposition, expert for the plaintiff)
- Frontier Communications v. DIRECTV - Arbitration (arbitration , expert for the respondent)
- Cleven v. Mid America – Case No. 1:16-CV-00820-RP (deposition, expert for the defendant)
- CCI, Inc. v. Chico’s Retail Services, Inc. – Case No. CACE-16-008825 (deposition, expert for the defendant)
- Catfish Ventures v. Silverstream Capital –Case no. 01-16-0004-4665 (deposition and arbitration, expert for the respondents)

## **Credentials and Affiliations**

- Certified Public Accountant, currently licensed in:
  - California
  - Arizona
  - Colorado
- Accredited in Business Valuation
- Certified in Financial Forensics
- California Society of CPA’s (CalCPA)
  - Chair – Forensic Services Section (2020- term expires 2023)
  - Statewide Council (2020-term expires 2026)
  - Board of Directors (2020-2022)
- American Institute of Certified Public Accountants (AICPA)
  - AICPA Forensic & Valuation Services Executive Committee (2020-term expires 2023)

## **Education**

- BS, University of California Davis, Managerial Economics (1986)
- MBA, Loyola Marymount University (1991)

### **Articles & Publications**

- Brown, Peter W., “Fraud,” The Witness Chair (Issue 58, Fall 2012), p. 3.
- Brown, Peter W., “Fraud,” The Witness Chair (Issue 59, Spring 2013), p. 3.
- Brown, Peter W., “Fraud,” The Witness Chair (Issue 60, Summer 2013), p. 3.
- Brown, Peter W., “Fraud,” The Witness Chair (Issue 62, Summer 2014), p. 3.
- Brown, Peter W., “Fraud,” The Witness Chair (Issue 61, Winter 2014), p. 3.
- Brown, Peter W. “A Ramp Up in CARES Act Enforcement is Underway, Given Signs that Relief Programs are Riddled with Massive Fraud” The Los Angeles Business Journal (Volume 43 Number 13, March 29, 2021)
- Brown, Peter W. “What is the Government Doing to Combat Fraud in 2022?” The Los Angeles Business Journal (Volume 44 Number 12, March 24, 2022)
- Lost Profits Damages, Second Edition (2022), Chapter 26 – The Admission of Expert Testimony: Daubert and Related Issues, chapter co-author