

## **HEIKO ZIEHMS**

**BERKELEY RESEARCH GROUP, LLC**

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## **SUMMARY**

Heiko Ziehms focuses on commercial disputes, including matters related to merges and acquisitions, joint ventures, infrastructure, and insolvency, as well as transaction advisory services. He is a financial and accounting expert and has been listed in *Who's Who Legal* among the most recognised expert witnesses in international arbitration and leading forensic and litigation consultants.

Heiko has been appointed as expert in multiple disputes, both commercial and investment arbitrations, and is experienced in giving oral expert testimony. He has worked on matters in ICC, DIS, LCIA, ICSID, and SIAC arbitration forums, ad hoc arbitrations, and the courts. He has worked on some of the most complex corporate disputes in Europe, with values up to several billion euros.

Heiko also provides transaction advisory services and advises on completion mechanisms. He has advised on several hundred transactions, including "landmark deals." He is the author of the book *M&A Disputes and Completion Mechanisms* (Wolters Kluwer, December 2018) and numerous articles on forensic accounting and damages valuation.

Heiko has lived and worked in the United Kingdom, Germany, and the United States. He is a Certified Fraud Examiner and qualified and previously worked as a Certified Public Accountant. He holds an MBA from the Haas School of Business at the University of California at Berkeley and a graduate degree in business (Diplom-Kaufmann) from the University of Bamberg, Germany.

## **EDUCATION**

MBA	University of California at Berkeley, Haas School of Business, 1999
Dipl.-Kfm.	Otto-Friedrich Universität Bamberg, Germany, 1995

Certified Fraud Examiner, Institute of Certified Fraud Examiners  
Qualified as a Certified Public Accountant (now inactive)

## **PRESENT EMPLOYMENT**

Managing Director, Berkeley Research Group LLC, 2016–present

## **PREVIOUS POSITIONS**

Partner, Accuracy, 2011–2016

Director, Accuracy, 2010–2011  
Director, EquityGate (capitalmind), 2008–2010  
Senior Manager, KPMG, 2003–2007  
Manager, KPMG, 1999–2002

## PROFESSIONAL AWARDS, RECOGNITION, AND PRIZES

- 2017 Ranked among the world's foremost expert witnesses in the tenth edition of Global Arbitration Review's GAR 100
- 2017 Who's Who Legal, Expert Witness, Arbitration – listed among the leading Expert Witnesses worldwide
- 2016 Who's Who Legal, Consulting Expert – Forensics & Litigation Consulting, Accountants.
- 2016 Who's Who Legal Germany, Expert Witness, Arbitration – listed as one of the four most highly regarded Expert Witnesses for Arbitration in Who's Who Legal, Germany, 2016.

## PROFESSIONAL AFFILIATIONS

Institute of Certified Fraud Examiners  
Deutsche Institution für Schiedsgerichtsbarkeit

## PUBLICATIONS

- (1) *M&A Disputes and Completion Mechanisms*, Wolters Kluwer International Arbitration Law Library series, December 2018.
- (2) “The leading causes of post-M&A disputes” (with Erik van Duijvenvoorde and Edmond Richards), *The Global Legal Post*, May 2016.
- (3) “An Autopsy of Cross-Border M&A Disputes” (with Edmond Richards and James Lumley), *A Research Paper by Accuracy*, November 2015.
- (4) “Post-M&A Disputes” (with Dr. Ekaterina Lohwasser), *Dispute Resolution Magazin*, September 30, 2015.
- (5) “Streit nach der Transaktion? Lehren fuer die Due Diligence” (with Dr. Ekaterina Lohwasser and Reiner Schuster), *Unternehmeredition*, August 28, 2015.
- (6) “Reduciendo el riesgo de litigio en un ajuste de precio” (with Eduard Saura), *Revista Espanola de Capital Riesgo*, Number 3, 2013.
- (7) “Fallstricke im Nachgang zu M&A-Transaktionen” (with Dr. E. Lohwasser), *Unternehmeredition Private Equity M&A*, 2013.

- (8) “Streitfall M&A – Unternehmenstransaktionen auf dem Prüfstand” (with S. Herrmann and Dr. E. Lohwasser), *M&A Review*, December 2012.
- (9) “Handwerkliche Fehler bei Bilanzierung und Unternehmensbewertung: wie daraus M&A-Streitigkeiten entstehen” (with S. Herrmann and Dr. E. Lohwasser), *M&A Review: Mergers & acquisitions; Beteiligungen, Allianzen, Restrukturierungen, Divestments, Private equity* 23, 2012.
- (10) “Genau hingeschaut: Lehren fuer die Financial Due Diligence” (with W. Mickerts), *FINANCE*, Bundesverband fuer Mergers & Acquisitions, July 1, 2011.
- (11) “Geplante Aenderungen bei der Bilanzierung des Goodwill nach US GAAP,” *Internationale Wirtschafts-Briefe (IWB)* 14, 2001.
- (12) “In der Krise werden Übernahmeverträge flexibler,” interview, *Börsen-Zeitung*, May 5, 2010.