

MICHAEL J. KELIHER

Experience

- 2005-present Keliher Consulting LP Dallas, Texas
Provision of business and litigation advice. Expert testimony on accounting and damages issues. Forensic investigations including white collar crime issues, embezzlement, fraud, Sarbox internal control issues, copyright issues, and construction issues. Due Diligence related to mergers and acquisitions, business breakups, and exit strategies.
- 2007-present Castle Oaks Advisors LP Dallas, Texas
Registered Investment Advisor. In 2006, identified and warned clients and others of the impending collapse of structured finance and related derivatives structure. Utilized valuation and forensic skills in determining that entities such as New Century Financial, Washington Mutual, Countrywide, Wachovia, Bank United, and Corus would fail.
- 1988 to 2005 Gibson, Dunn & Crutcher LLP
Los Angeles, California & Dallas, Texas
Represented Big Four CPA firms in securities litigation primarily involving accounting malfeasance. Involved with all aspects of defense work from civil and criminal investigations through trial. Cases were complex litigation, involving legal issues such as RICO, securities violations, financing fraud, Sarbox issues and accounting malpractice. Represented healthcare entities in civil and criminal litigation and with regard to governmental investigations. Interesting cases include the *Exxon Valdez* case, *Willie Nelson vs. Price Waterhouse* and *Bush vs. Gore*.
- 1979 to 1987 Worked as a certified public accountant, both as an internal auditor and for a CPA firm. Work was primarily in auditing, but also included tax experience. Worked as an independent CPA and for local law firms while attending law school.

Education

- 2007-8 University of Michigan
MBA
- 1985-8 University of Houston
J.D.; member Houston Law Review
- 1975-9 Miami University
B.S. – Major: Accounting

Interests/Activities

Guest Judge - University of Michigan Business Plan Competitions
Guest Speaker - Miami University Entrepreneur Program
Writing on financial topics including weekly *Other Side of the Street* newsletter and *Common Cents* column
Active in Golden Retriever Rescue organizations

Securities Licenses

Series 3 (commodities), 63, 65 & 66

Licenses/Expert Certifications

Certified Fraud Examiner
Certified in Financial Forensics by AICPA
Accredited in Business Valuation by AICPA
CPA – Texas and Ohio
Member State Bar – California and Texas

Articles (hot linked on computer version of CV)

Should you buy a used equity recommended by these guys?

Southern Vanity June/July 2008 Issue

So, What's Priced In?

Southern Vanity April/May 2008 Issue

So, How did you do?

Southern Vanity Feb/March 2008 Issue

Outside the Headlines

Southern Vanity December 2007/January 2008 Issue

Encountering a Bear...

Southern Vanity October/November 2007 Issue

When a Million Wasn't Much...

Southern Vanity August/September 2007 Issue

What Boat Are You On?

Southern Vanity June/July 2007 Issue

Why Subprime Problems Matter to Everyone

Southern Vanity April/May 2007 Issue

Spending - An Important Investment Choice

Southern Vanity February/March 2007 Issue

The Financial Highway - A Risky Drive

Southern Vanity December 2006/January 2007 Issue

Who Is Watching Your Nest Egg?

Southern Vanity October/November 2006 Issue