

Peter Skomorowsky
25 East 86th Street
New York, NY 10028
Tel: (212) 369-2324
Fax: (212) 410 4123
E-mail: pskomorowsky@msn.com

File Last Updated: 5/31/07

<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
CPA	New York	1962
Attorney	New York	1992

<u>II. Professional Organization</u>	<u>Date of Admission</u>	<u>Active/Inactive</u>
Amer. Inst. of CPAs	1962	Active

III. General professional experience:

From 1967 to 1988 and from 1992 to 1998 as partner in Grant Thornton LLP, a national accounting and auditing firm, with extensive experience in audits of clients in a wide variety of industries including brokerage, manufacturing, management consulting, etc. From 1991 to 1992 as bankruptcy associate with Stroock & Stroock & Lavan. From 1998 to the present, active as arbitrator, business consultant and expert witness.

IV. General pertinent experience:

More than 30 years' experience in accounting, finance, tax and cost accounting. One year as bankruptcy associate in major New York law firm. Member ADR Commercial panel of State Supreme Court, New York County.

V. Mediation training:

Nineteen hours training by Endispute, Inc. and the Center for Public Resources, Inc. Certified Mediator, Bankruptcy Court, S.D.N.Y. Member, Arbitration Panel of NASD Regulation, Inc. Member, Commercial Panel, American Arbitration Association.

VI. Pertinent bankruptcy training:

MBA, City College of New York, 1962. JD, New York Law School, 1991.

VII. General pertinent business or legal experience:

Expert witness testimony in state and federal courts and before arbitration panels.