



JAMES HERR

SENIOR DIRECTOR

HOUSTON

quick facts

- Specializes in valuation of public and privately held businesses and intangible assets for financial and tax reporting, litigation support, and mergers and acquisitions
- Expert witness testimony for marital dissolutions and economic damage cases
- Significant oil and gas and mining valuation experience



James Herr is a Senior Director with Alvarez & Marsal Valuation Services in Houston. He has provided valuation and financial modeling consulting services for more than 20 years.

Mr. Herr has performed hundreds of valuations, including business and asset valuations (tangible and intangible) under ASC 350, 360, 805, 820, 932; financial instrument valuations under IRC 409A, ASC 718, and 825; tax valuations under IRC 338, 351 / 367 / 368 (reorg), 382 (NOLs), 754, 897 (FIRPTA), 1060; valuations for transaction and strategic planning support; valuation and economic damage analyses in litigation; and fairness and solvency opinions.

With more than ten years specializing in energy and mining, Mr. Herr has performed valuations related to exploration and production, midstream (including MLPs), oilfield service, downstream (oil refineries and petrochemical plants), and petroleum product distribution sub-sectors, and handled valuations and financial models related to gold, coal (thermal and coking), lithium, platinum, nickel, aluminum/bauxite, trona, copper, iron ore, steel, titanium, potash, uranium, rare earth minerals, and zinc. He has also performed numerous valuations in the technology, telecommunications, and healthcare industries.

Prior to joining A&M, Mr. Herr was a Director at PricewaterhouseCoopers, where he specialized in performing valuations for clients in the Energy and Mining Sectors. Prior to that, he was a Corporate Finance Director in KPMG's Moscow office. He also served as a Vice President at BDO in Los Angeles. Mr. Herr began his career in litigation, working for an economics consulting practice in the Bay Area, where he supported and performed work as an expert witness. He has wide experience in international financial modeling building and reviewing and has led basic and advanced financial modeling courses out of London.

Mr. Herr earned a bachelor's degree (magna cum laude) in economics and Russian from Brigham Young University, a master's degree in economics from the University of California at Berkeley, and an MBA from California State University at East Bay. He is a Certified Public Accountant (CPA), Chartered Financial Analyst (CFA) and Accredited Senior Appraiser (ASA). He is accredited in Business Valuation (ABV) and holds the Certified in Entity and Intangible Valuations (CEIV) credential. He is a member of the American Institute of Certified Public Accountants (AICPA), the CFA Institute and the American Society of Appraisers.