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John is a senior chartered accountant who has had 25 years' experience as a partner in a 'big 4' firm, KPMG, latterly as a senior partner and for 13 years as chairman of its forensic accounting department. He has now retired from the KPMG partnership and acts as an expert witness or arbitrator as a self-employed consultant. He has testified orally as an expert witness on some 50 occasions in 10 jurisdictions on issues such as valuations and loss of profits.

Independent surveys by Commercial Arbitration, Who's Who Legal and Global Arbitration Review state:

*“John Ellison is the most highly nominated individual in the research overall. He has testified in more than 30 cases, and also garnered much praise for his work as an arbitrator.”*

*“....the most highly nominated individual in the research overall. Peers described him as the godfather of expert witnesses and praised his expertise as “unsurpassed and unsurpassable.””*

John also sits as an arbitrator and an independent expert to determine disputes. He has undertaken arbitrations as an arbitrator under the auspices of

- the London Court of International Arbitration,
- the American Arbitration Association,
- the International Court of Arbitration of the International Chamber of Commerce; and
- the Arbitration Institute of the Stockholm Chamber of Commerce

These have included appointments as chair of a 3-person tribunal in Cayman and as sole arbitrator for the LCIA.

He was also responsible for determining (in a sole capacity as expert) a \$120 million dispute in Africa.

## **Professional qualifications**

- Fellow of the Institute of Chartered Accountants in England and Wales
- Founder Member – Society of Share and Business Valuers
- Fellow of the Academy of Experts
- Founder Member – Expert Witness Institute

## **Representative experience**

- Expert witness on international arbitration or litigation assignments in the UK, Hong Kong, China, Russia, Ukraine, Turkmenistan, Lithuania, Kyrgyzstan, USA, Bahamas, Bermuda, Czech Republic, Saudi Arabia, Macedonia, Bosnia, Jordan, France, Sierra Leone, Gibraltar, Bahamas, Hong Kong, Singapore, Argentina, India, Pakistan, Singapore, Saudi Arabia, Sweden, Libya, Lebanon, France, Jersey and Denmark.
- IPO of 4 companies on London Stock Exchange.
- Responsible for audits of companies on the London Stock Exchange, Government owned bodies and the UK subsidiaries of major international groups such as BMW (GB), before setting up forensic.
- Non-executive director of a Canadian iron ore mining company (Quebec Cartier Mining) for 3 years.
- Appointed as an Arbitrator or “Independent Expert” in a quasi-judicial capacity to decide a dispute on some 20 occasions.
- Appointed by the Bahamas High Court and by an ICC Arbitral Tribunal as Court-appointed or Tribunal-appointed expert, respectively, on accounting issues.
- Appointed with statutory powers by the Financial Services Authority (and predecessor bodies) under s.106 FSA 1986 to investigate alleged wrongdoing with statutory powers and report, on several occasions. Findings in 2 cases were challenged but upheld by the English High Court on both occasions (see for example the Judgment in *Securities & Investment Board v Lancs and Yorks Portfolio Management* by Hoffmann J as he then was).
- Member ICAEW Appeal Committee 2006-12.
- Lay Vice-Chair of the Professional Conduct Committee for the English Bar Standards Board (2009 to 2015).

## Lawyers and regulators who have instructed John

- Allen & Overy (*London; Amsterdam*)
- Ashurst
- Baker & McKenzie (*Hong Kong; London*)
- Baker Botts
- Barlow Lyde and Gilbert (*Hong Kong; London*)
- CMS Cameron McKenna
- Clifford Chance
- Cleary Gottlieb (*Brussels; London*)
- Clyde & Co
- Conyers Dill & Pearman (*Bermuda*)
- Debevoise and Plimpton (*Paris*)
- Derains & Gharavi (*Paris*)
- Dechert
- Department of Trade & Industry (UK)
- DLA Piper
- European Commission (DG competition) (*Brussels*)
- Eversheds
- Financial Services Authority
- Freshfields Bruckhaus Deringer (*Paris; Frankfurt; New York; London; Tokyo*)
- Gadsby & Hannah (*Boston*)
- Gibson Dunn
- Herbert Smith
- Hogan Lovells (*Moscow; London*)
- Holman Fenwick & Willan
- Homburger (*Zürich*)
- Institute of Chartered Accountants/Joint Disciplinary Scheme
- Kirkland & Ellis
- Le Pera y Lessa (*Buenos Aires*)
- Lalive (*Geneva*)
- Latham and Watkins (*Paris*)
- Linklaters
- Mayer Brown (*Houston; Chicago; London*)
- Ministry of Defence Legal Department
- Mourant du Feu & Jeune (*Jersey*)
- Norton Rose
- Orr, Dignam & Co (*Karachi*)
- PCB Litigation
- Pinsent Masons
- Porter Wright Morris & Arthur (*Washington DC*)
- Quinn Emanuel
- Rajah and Tann (*Singapore*)
- Reynolds Porter Chamberlain
- Reed Smith Richards Butler
- Securities & Futures Authority
- Securities & Investments Board
- SG Archibald (*Paris*)
- Shearman and Sterling (*Paris*)
- Simmons & Simmons
- Simpson Thacher and Bartlett
- SJ Berwin
- Skadden Arps
- Slaughter and May
- Travers Smith
- White and Case

## Extracts from three Judgments / Awards

*“198. There was in my judgment a very marked difference in the quality of the expert accounting evidence. Mr Ellison prepared reports, in the case of Ellison 3 under very severe time pressure, which were thoroughly professional and objective. He gave his evidence in the same manner. Mr Bolton, I regret to say, appeared in some important respects to have as his target sustaining Pihsiang’s case with whatever arguments he could muster.”* Days Medical Aids Limited v Pihsiang Machinery Manufacturing Co Ltd and others. The full judgment is available at <http://www.bailii.org/ew/cases/EWHC/Comm/2004/44.html>

*“... the Tribunal is satisfied.....the expenditures attested by Mr Ellison were in fact incurred ... The Tribunal does not believe there was any serious challenge to his figures. Suggestions of “double-dipping” were effectively refuted by Mr Ellison”* Bridas SAPIC v Turkmenistan. The full Awards are available at <http://italaw.com/documents/bridas-final2-2.pdf>

*“The Tribunal accepts Mr Ellison’s assessment of [X]’s business, performance and prospects, which is amply borne out by other evidence before us. In short, in the true sense of the word, [X]’s estimates of lost profits are “fantastic”. While the Tribunal does not in any way fault [the opposing expert’s] professionalism or his heroic attempt to assert his client’s claim, the results are an example of the phenomenon known to one and all as “garbage in-garbage out” and are of no probative value.”* LCIA Award 6772. Not publicly available, so names redacted.