

**D. Gregg Dight, ASA (MTS - Machinery & Technical Specialties)**

Mr. Dight has been involved in the Machinery & Equipment segment of the valuation industry, including leasing transactions, residual studies, mergers & acquisitions, portfolio reviews, asset management, end-of-lease disposition, legal disputes and consulting work since 1985. His most recent position is Managing Director with Business Valuation Specialists (BVS) dba Equipment Appraisal Services (EAS).

Prior to joining EAS, Mr. Dight worked as an independent equipment appraisal contractor with banks, leasing companies, accounting firms and auction houses. For 3 years prior, he served as Director of Valuation Services with Vista Consulting Group, Inc. performing appraisals and managing relationships for leasing and bank clients.

Over his (36) year career, Mr. Dight has also served as a Senior Vice President for BDO Valuation ("BDO") and a Managing Director at Marshall & Stevens, responsible for overseeing the Capital Asset Valuation and Structured Finance Groups while based in New York City. His primary responsibilities included management of the operation, individual project management and business development. Valuation engagements included leasing transactions, mergers & acquisitions, ASC 820 & 840 appraisals, litigation for business & individuals, insurance & property tax negotiations and collateral based investment analysis.

Prior to his association with BDO and Marshall & Stevens, Mr. Dight served as a Fixed Asset Portfolio Manager with Phoenixcor, Inc. for five years and General Electric Capital Corporation for ten years, managing the company's off-lease and repossessed equipment portfolio and performing valuation assignments for residual and investment risk review.

He has attended and continues to attend seminars in equipment management, leasing and valuation, and has provided consulting services and published articles on related topics.

Mr. Dight has worked closely with law firms in the U.S. and Great Britain on various cases and is experienced in deposition and trial testimony.

He is a past President of the American Society of Appraisers (ASA) New York City Chapter.

**Recent Publications:** July 2018 Edition of *Finance Monthly Magazine*: Interview: *Ask the Experts-Valuation Services*

***Education and Affiliations:***

University of Connecticut, Storrs, CT; Bachelor of Science-Finance  
Accredited Senior Appraiser, American Society of Appraisers since 2002  
Equipment Leasing and Finance Association

**D. Gregg Dight, ASA**

Senior Accredited Appraiser with the American Society of Appraisers since 2002

**Owner and Managing Director:** Equipment Appraisal Services

**Main Offices**

241 W. Federal St. Suite 406  
Youngstown, OH 44503

**CT Offices**

84 Picketts Ridge Rd.  
Redding, CT 06896

**Email:** Gregg@equipmentappraisal.com

**Website:** Equipmentappraisal.com

**Cell:** 203-644-0006

**Office in Redding, CT 75 minutes from NY, NY (Manhattan)**

**Hourly Consulting & Testimony Rates**

- \$350.00 per hour: prep and pre-trial/deposition
- \$450.00 per hour actual testimony

**Recent Deposition and/or Testimony Work**

- *Concord Energy Group v. Johnson County* - Buffalo, WY (Sept. 2018)
- *Maxus Capital v. Fresh Acquisitions* - Cleveland, OH (Dec 2018)
- Large arbitration case involving \$500+ million dispute over computer leasing assets pertaining to ASC 840 rules (Accounting for Fair Value in Lease Transactions) - New York, NY (Feb 2019). Client awarded full damages August 2019
- *Metal Group USA and High Tech Equipment Logistics v. Seapack and Crowley Maritime* – New York, NY (May 2019)
- *Divorce Case* -Oakland County (MI) Circuit Court (September 2020)

**Ongoing Litigation Projects**

As of March 2020, working on a confidential large arbitration case involving Central American businesses and disputes over equipment usage, values and related damages.

Currently involved in several other ongoing litigation cases where appraisal reports have been submitted and litigation continues to develop.

On an annual basis over the past 6 years, 30-40% of my workload has involved working with independent legal counsel relative to various types of business disputes. The majority of these cases have settled or otherwise been deemed unnecessary to engage in formal testimony.