

# ABOUT THIS DIRECTORY

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— THE 1999 NYSSCPA FORENSIC AND LITIGATION SERVICES DIRECTORY —



## About this Directory

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**C**ertified public accountants (CPAs) are increasingly providing forensic accounting and litigation services to the legal profession, investigative agencies and insurance companies. This specialized area combines the CPA's traditional accounting disciplines such as audit, review and compilation of financial statements with investigative skills to help resolve significant financial disputes.

The role of the licensed CPA, who must maintain the highest professional standards and integrity and meet CPE requirements each year, is to help quantify and bring objectivity to cases involving damage assessment, divorce/domestic relations, fraud investigation, business valuation and appraisal. Not uncommonly, CPAs have also appeared as expert witnesses.

This Directory is an outgrowth of the increased interest of members of the New York State Society of CPAs (NYSSCPA) who want to convey their forensic accounting and litigation skills and experience to the legal profession and the public at large. It was prepared with the participation of the NYSSCPA's Litigation Services Committee, which spearheads the efforts of New York's CPA profession in the growing area of providing services to the legal community.

There are three sections to the Directory. The first is an alphabetical listing of all individuals and firms including vital statistics such as name, main address, phone, fax, e-mail, website, and county locations as well as a description of the qualifications, experience and expertise. The second section is an alphabetized listing by each area of expertise. The third are alphabetized listings by New York State counties.

The sole requirement for individuals and firms advertising in this Directory is that they are members in good standing of the NYSSCPA. The publisher has not verified the representations of any of the advertisers listed in this Directory. Parties wishing to engage the services of any of the CPAs in this Directory are encouraged to undertake due diligence to verify qualifications and to find the right fit to accomplish the assignment.

The Society hopes that this Directory will be an effective tool in locating CPAs who provide forensic accounting and litigation services. Going forward, because this is the first of planned annual editions, the Society welcomes suggestions to help improve this publication. Please forward your comments to:

Forensic Litigation  
The New York State Society of CPAs  
530 Fifth Avenue  
New York, NY 10036-51021  
Telephone: (212) 719-8374  
Fax: (800) 605-4392  
Website: [www.nysscpa.org](http://www.nysscpa.org)



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# ALPHABETICAL LISTING OF CPAS AND FIRMS



**Mark A. Alimena, CPA, Marden Harrison & Kreuter, CPAs, PC**

One Gateway Plaza  
Port Chester, NY 10573

Phone: (914) 934-2400

Fax: (914) 937-0344

E-mail: 76105.2336@compuserve.com

Website: www.mhkcpaspc.com

**Counties:** Nassau, New York City (five boroughs), Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Forensic Accounting/Fraud Investigation

**Description:**

Mark is a CPA and Certified Fraud Examiner, who with his fellow shareholders have developed a proven consulting capability to provide value-added, critical services such as: litigation support, business viability reorganization, loan and investment due diligence, field exams, loan workouts, forensic investigations, fraud examinations and expert witness testimony.

**Apfol, Levy, Zlontnick and Company, PC, CPAs**

450 Seventh Avenue  
New York, NY 10123-1199

Phone: (212) 736-3300

Fax: (212) 564-7318

E-mail: alzpc@aol.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Litigation Support Services

**Description:**

Richard Blumethal, CPA - Real Estate

Paul Dann, CPA - Special Investigations

Anton A. Weiss - Closely held companies

**Bailey & Co., CPAs**

2565 Brighton-Henrietta Townline Road  
Rochester, NY 14623

Phone: (716) 272-9870

Fax: (716) 272-0041

E-mail: cbailey@baileyandcompany.com

Website: www.baileyandcompany.com

**Counties:** Monroe, Ontario, Steuben, Wayne

**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

Our firm has been involved in litigation support since 1984. Our firm contains one principal who has earned the Certificate of Educational Achievement in Business Valuations, two principals who are Certified Fraud Examiners and, in addition, one principal is a member of the NYSSCPA litigation support committee. Also, we provide litigation support for Divorce, Criminal Tax Matters, Insurance Loss and Fraud Prevention and Detection.

**Barback Uliano & Company P.C. CPAs**

1025 Westchester Avenue

White Plains, NY 10604

Phone: (914) 428-1800

Fax: (914) 428-0826

E-mail: sbarback@bucpas.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Extensive experience in working with attorneys in matrimonial matters, we analyze all financial situations, determine most favorable tax outcome, assist attorneys in developing their position. We assist in preparation of net worth statements. We can perform valuations for legal matters and estate planning.

**Charles A. Barragato, CPA, CFE, Charles A. Barragato & Co., LLP**

9 Brookside Drive

Smithtown, NY 11787

Phone: (516) 724-7900

Fax: (516) 724-7975

E-mail: cbarragato@cabcpa.com

Website: www.cabcpa.com

**Counties:** New York City (five boroughs), Nassau, Suffolk**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Have provided forensic accounting and fraud investigation services relating to white collar crime and tax evasion. Worked directly with attorneys in litigation matters under Kovel arrangements and have provided expert testimony in court proceedings on Federal and State levels.

**Charles J. Barrett, CPA, CFE**

9 Washington Avenue

P.O. Box 7113

Endicott, NY 13761-7113

Phone: (607) 786-9070

Fax: (607) 786-9071

**Counties:** Broome, Tompkins, Cortland, Tioga**Areas of Expertise:**

Forensic Accounting/ Fraud Investigation

Taxation and Accounting / FASB

**Description:**

Specializes in the detection/deterrence of a vast variety of fraudulent conduct, white collar crime and tax evasion. Experience in providing direct assistance to attorneys in various areas of litigation support/document review/deposition. Worked with major law firms and district attorney's office.

**S. David Belsky, CPA, CFE**

21 W. 47th Street

New York, NY 10036

Phone: (212) 869-0052

Fax: (212) 869-5573

E-mail: [sdbelsky@sdbelskycpa.com](mailto:sdbelsky@sdbelskycpa.com)

**Counties:** New York (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Forensic Accounting/Fraud Investigation

**Description:**

Litigation support, including discovery and fraud investigations; bankruptcy fraud; extensive expertise in the real estate area, including ownership and operation of real estate; testified in U.S. District Court, U.S. Bankruptcy Court, NYS Supreme Court and AAA; provided accounting services for unsecured creditors' committees and debtors; bankruptcy investigation on behalf of secured creditors.

**David Berdon & Co., LLP**

415 Madison Avenue

New York, NY 10017

Phone: (212) 832-0400

Fax: (212) 371-1159

Website: [www.dberdon.com](http://www.dberdon.com)

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Nationally recognized experts in our full-service accounting and consulting firm bring a practical, businessperson's perspective to the financial aspects of every case. We offer extensive experience in forensic accounting/fraud investigation, damages, valuations, bankruptcy and insolvency, intellectual property, shareholder disputes, arbitration, estate and gift tax, mergers and acquisitions, royalty and licensing recovery and claims administration. Contact Marc Kaplan or Terry Korn.

**Bernhardt, Karlitz, Hayden & DeCruze LLP**

709 Westchester Avenue

White Plains, NY 10604

Phone: (914) 949-2990

Fax: (914) 949-2910

E-mail: gmk@bkhd.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic &amp; Liability Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

**Description:**

Accredited by AICPA in business valuations (ABV). Co-chair of Litigation Support committee of the NYSSCPAs (Westchester Chapter). Testified in various courts as well as having served as a court appointed Special Referee. Member of the faculty of the Practising Law Institute and the CLE division of the Pace Law School.

**Biscotti Toback & Co., CPAs, PC**

100 Merrick Road

Rockville Centre, NY 11570

Phone: (516) 256-7100

Fax: (516) 256-7108

E-mail: lbiscotti@cpabtc.com

Website: www.cpabtc.com

mtoback@cpabtc.com

jsalvator@cpabtc.com

**Counties:** Nassau, New York City (five boroughs), Westchester**Areas of Expertise:**

Damage Assessment/Economic &amp; Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Louis J. Biscotti, CPA, MBA; Michael P. Toback, CPA, MBA, PFS; Joseph M. Salvator, CPA. Litigation support involving economic and tax consequences, experienced expert witness, fraud investigations and privileged communications. Flexible, experienced, rapid turnaround time, reasonably priced professional services, client representation in most industries. Well-versed in all types of financing.

**Callaghan Nawrocki LLP**

225 Broad Hollow Road

Suite 110E

Melville, NY 11747

Phone: (516) 756-9500

Fax: (516) 756-9818

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Area of Expertise:**

Bankruptcy & Insolvency/Reorganization

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

Damage Assessment/Economic & Liability Analysis

Divorce/Domestic Relations

**Description:**

Callaghan Nawrocki LLP has provided forensic accounting and other related litigation support services to its clients for over 12 years. Our expertise and dedication to serving the needs of each client have been noted in numerous litigation and litigation related matters throughout New York State. Complementary to our areas of expertise (Forensic Accounting/Fraud investigation, Damage Assessment/Economic & Liability Analysis, Divorce/Domestic Relations, Bankruptcy & Insolvency/Reorganization, and Business Valuation and Appraisal Services), we provide deposition and trial testimony as a fact and expert witness.

**Chris Campos, CPA, Campos & Stratis Economic Consulting and Litigation Services**

310 Cedar Lane

Teaneck, NJ 07666

Phone: (212) 285-1010

Fax: (201) 692-0722

E-mail: ccampos@campos-stratis.com

**Counties:** New York City (five boroughs), Orange, Rockland, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/ Economic & Liability Analysis

Forensic Accounting/ Fraud Investigation

**Description:**

Forty years of diversified international business and accounting experience, specializing in the assessment of damages and losses for attorneys in legal proceedings and in investigative accounting matters. Has given testimony as an expert witness in legal proceedings throughout the United States. Total number of investigations is over 3,000.

**Cerini & Associates, LLP**

11 Oval Drive

Suite 108

Islandia, NY 11722

Phone: (516) 582-1600

E-mail: ceriniassociates.com

Fax: (516) 582-1714

Website: www.ceriniandassociates.com

**Counties:** Nassau, New York City, Suffolk**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Medicaid Review

Taxation and Accounting/FASB

**Description:**

We are a full service professional service firm specializing in litigation support services; lost revenues/profits; forensic; accounting and fraud investigations; damage assessments; all aspects of financial planning including estate planning; estate inheritance and gift tax returns; pension assessments and recalculations; Medicaid reviews; and business consulting.

**Ciaschi, Dietershagen, Little & Mickelson, LLP**

118 Prospect Street

Suite 103

Ithaca, NY 14850

Phone: (607) 272-4444

E-mail: John.D@cdlm.com

Fax: (607) 273-8372

Website: www.cdlm.com

**Counties:** Cortland, Schuyler, Tompkins**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Certain partners in the Firm provide litigation support and fraud investigation services in the Southern Tier counties of Central New York. We have substantial experience in matrimonial matters as well as pension valuations and fraud investigations. Inquiries should be directed to John H. Dietershagen, CPA, who holds Certification of Educational Achievement in Business Valuation, sponsored by the AICPA.

**Joseph P. Cipolla, CPA, Cipolla Sziklay Zak & Co.,LLC**

470 Prospect Avenue

West Orange, NJ 07052

Phone: (973) 243-9400

Fax: (973) 243-7810

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Economic Damages, Tax Fraud

**Description:**

Has testified in Federal District Court; extensive experience; former Senior Tax Manager with "Big 5" firm; extensive tax & forensic background.

**Ralph Conti Jr., CPA, CFE, DABFA**

950 Franklin Avenue  
Garden City, NY 11530

Phone: (516) 873-7600

Fax: (516) 747-1552

E-mail: rcontijr@aol.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

Forty years of diverse experience in Public Accounting. Education Certificates of Achievement in related consulting areas. Court appointed valuations. Forensic work with major bonding companies. Certified Fraud Examiner; Diplomat of the American Board of Forensic Accounting; Officer Litigation Support Committee Nassau Chapter NYSS; Former chair NYSS Continuity Committee.

**D'Arcangelo & Co., LLP**

120 Lomond Court  
Utica, NY 13502

Phone: (315) 735-5216

Fax: (315) 735-5210

**Counties:** Herkimer, Lewis, Madison, Oneida

**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Scott Miller is a partner with D'Arcangelo & Co., LLP, in Utica, New York. He has an extensive background in income tax and commercial accounting and auditing. His prior experience as a revenue agent with the Internal Revenue Service has proven valuable in all forensic accounting and fraud investigation engagements.

**DDK & Company, LLP**

1500 Broadway  
New York, NY 10036

Phone: (212) 997-0600

Fax: (212) 997-0466

E-mail: ddkcpas@aol.com

**Counties:** Hudson Valley, Nassau, New York City (five boroughs), Westchester

**Areas of Expertise:**

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

*LITIGATION SUPPORT SERVICES.* Strategy consultation, forensic accounting, expert testimony. The partners and staff provide expertise in the application of accounting principles and theory to the complex financial and economic issues arising from litigation. Our expert witnesses provide critical support throughout all phases of litigation from the pre-complaint and theory-development phase through discovery, depositions and trial. Call Allen R. Dorkin or Edward M. Kaplan for more information.

**DeJoy, Knauf & Blood, LLP**

39 State Street

Suite 600

Rochester, NY 14614

Phone: (716) 546-1840

E-mail: DeJoy@IBM.NET

Fax: (716) 546-4486

Website: TEAMDKB.COM

**Counties:** Genesee, Monroe, Ontario, Wayne**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Rapidly growing business valuation practice, focused on estate planning, buy/sell agreements, divorce, child support, and purchase/sale of the business. Experienced in valuing professional practices, manufacturing, and service enterprises. Also experienced in assisting attorneys in bankruptcy matters, lost earnings, damages calculation, and structuring transactions.

**Deloitte & Touche, LLP, Tohmatsu & Co.**

Two World Financial Center

New York, NY 10281-1414

Joseph W. Koletar

Phone: (212) 436-4017

Fax: (212) 436-5951

E-mail: jkoletar@dtus.com

Website: www.dttus.com

Kenneth G. Yormark

Phone: (212) 436-4506

Fax: (212) 436-5951

E-mail: kyormark@dtus.com

Website: www.dttus.com

**Counties:** Albany, Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Damage Assessment/Economic &amp; Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Fraud and Forensic/Corporate Investigative Services - We help clients assess and minimize the impact of fraud and other kinds of malfeasance on their business. Our Certified Public Accountants, Certified Fraud Examiners, and former law enforcement professionals (FBI, Justices, etc.) offer unsurpassed credibility and skill in a number of areas including: corporate investigations, fraud inquiries, economic espionage, location/protection of assets, money laundering, intellectual property protection, diversion/gray market

**Allen Dokovna, CPA, CVA**

50 West 34th Street

Suite 5A14

New York, NY 10001

Phone: (212) 268-0015 or (877) DOKOVNA (Toll Free)

Fax: (609) 275-5661

E-mail: TaxAccountant@MSN.com

**Counties:** Nassau, New York City (five boroughs)

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Twenty-four years practicing in the field of accounting and taxation to high net worth clients, including tax and estate planning, gifting of closely held stock, acquisitions and sales of businesses. Support for clients and attorneys in “growing their businesses besides counting beans,” with a specialty in valuation analysis, alternative dispute, divorce, litigation support and gift and estate tax valuations.

**Dorfman-Robbie, CPAs, PC**

401 New Karner Road

Albany, NY 12205

Phone: (518) 464-4080

Fax: (518) 464-4087

E-mail: aduffy@dorfmanrobbie.com

**Counties:** Albany, Fulton, Hudson Valley, Mohawk Valley, Rensselaer, Saratoga, Schenectady

**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic & Liability Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Over thirty-five accounting professionals and six partners representing a large pool of diversified experience in every type of closely held business. Two valuation experts head a litigation support division, providing a customized team to answer the need in each particular circumstance.

**Richard A. Eisner & Company, LLP**

575 Madison Avenue

New York, NY 10022

Phone: (212) 891-4067

Fax: (212) 891-6033

Website: www.rae.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Damage Assessment/Economic &amp; Liability Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Securities and Tax

**Description:**

Eisner's Legal Support Services Department has extensive expertise in financial and accounting services including: fraud investigations, damage calculations, matrimonial issues, securities and tax disputes.

**Ellenbogen, Rubenstein, Eisdorfer & Co., LLP**

440 Park Avenue South, 5th floor

New York, NY 10016

Phone: (212) 576-1400

Fax: (212) 576-1414

E-mail: info@ere-cpa.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Suffolk, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

We are a full service CPA firm with a special expertise in business valuation for companies in diversified industries including advertising and public relations, distribution, retail, professional services, real estate management, construction and development, apparel manufacturing and wholesale. Our litigation support services include divorce proceedings, forensic accounting and fraud investigation. Please contact Jack M. Brill or Martin J. Lieberman for further information.

**Stuart Fleischer Associates**

386 Park Avenue South

New York, NY 10016

Phone: (212) 686-0220

Fax: (212) 686-0219

E-mail: stulflei@aol.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Alternative Dispute Resolution

Bankruptcy &amp; Insolvency/Reorganization

Damage Assessment/Economic and Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Specialists in and practice limited to problem situations requiring a high level of sophisticated investigation and analysis

Contact: Stuart Fleischer

**Howard Foster, CPA, CVA, Foster & Schmalkuche, CPA, PC**

P.O. Box 300

Gardiner, NY 12525

Phone: (914) 255-1813

Fax: (914) 255-4507

E-mail: fandscpa@aol.com

**Counties:** Columbia, Dutchess, Orange, Ulster

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Certified Valuation Analyst qualified as an expert witness in New York State. Experienced in license and degree valuations, as well as various types of business valuations.

**Freed Maxick Sachs & Murphy, PC**

800 Liberty Building

Buffalo, NY 14202

Phone: (716) 847-2651

Fax: (716) 847-0069

E-mail: fmsm@fmsmpc.com

Website: www.fmsmpc.com

**Counties:** Erie, Genesee, Monroe, Niagara

**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

Our Litigation Support Services Department has extensive experience in preparing business valuations for a wide range of businesses and has provided expert witness testimony relating to contract disputes, bankruptcy accounting, liquidation and other reorganization, lost profits analyses and forensic accounting engagements where fraud and embezzlement had occurred.

**Friedman Alpren & Green, LLP**

1700 Broadway

New York, NY 10019

Phone: (212) 582-1600

Fax: (212) 265-4761

E-mail: rmeier@nyccpas.com

Website: www.nyccpas.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Business Valuation and Appraisal Services

**Description:**

Friedman Alpren & Green's Forensic Accounting Services Group provides comprehensive bankruptcy and workout services, as well as fraud investigations and business valuation services. The firm also provides due diligence services and collateral audits on behalf of lending institutions, commercial banks and governmental agencies.

**Gentile Wiener Penta & Company, CPAs, PC**

42 Memorial Plaza  
Pleasantville, NY 10570

Phone: (914) 741-0800

Fax: (914) 741-1034

E-mail: gentile@computer.net

**Counties:** Nassau, New York City (five boroughs), Putnam, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services  
Damage Assessment/Economic & Liability Analysis

**Description:**

Experienced in insurance claim analysis, personal injury, business valuations, divorce, fraud investigations and lost profits analysis. Members of the Forensic Accountants Society of North America (FASNA) and the National Association of Certified Valuation Analysts (NACVA). CVA and CFE designations are bestowed on members qualified as expert witnesses.

**Kenneth Giambagno, CPA, RGL Gallagher PC**

One World Trade Center  
Suite 5265

New York, NY 10048

Phone: (212) 321-3200

Fax: (212) 321-9475

E-mail: rglpcnj@aol.com

Website: www.rglint.com

**Counties:** Albany, Nassau, New York City (five boroughs), Westchester

**Areas of Expertise:**

Damage Assessment/Economic & Liability Analysis  
Forensic Accounting/Fraud Investigation

**Description:**

Mr. Giambagno has over 17 years of forensic and investigative accounting experience and has provided expert witness testimony for plaintiffs and defendants on numerous occasions. Mr. Giambagno has worked on over 1,000 cases involving business interruption losses, fidelity claims, product liability matters and environmental damage assessments.

**Robert L. Goecks, CPA**

243 East 77th Street Apt. 2A  
New York, NY 10021

Phone: (212) 879-0247

Website: niche45@aol.com

**Counties:** New York City (five boroughs)

**Areas of Expertise:**

Forensic Accounting/ Fraud Investigation  
Taxation and Accounting/ FASB

**Description:** Twenty-six year career with the IRS Criminal Investigation Division. Current Chair, Litigation Support Committee, NYSSCPA.

**Seymour L. Goldman, CPA**

111 Great Neck Road - Suite 212

Great Neck, NY 11021

Phone: (516) 487-0044

Fax: (516) 466-5836

(212) 687-1000

E-mail: slgcpa@ix.netcom.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Taxation and Accounting/ FASB

**Description:**

Mr. Goldman provides a broad range of tax and financial services to sophisticated clients, including tax consulting and litigation services relating to matrimonial and business valuation-appraisal matters. Mr. Goldman serves on the NYSSCPA Litigation Support Committee and is a frequent lecturer on tax issues. He is a former chairman of the NYSSCPA New York State, Municipal and Local Tax Committee and has served on numerous committees, including Federal Taxation and Taxation of Estates and Trusts.

**Goldstein Golub Kessler LLP**

1185 Avenue of the Americas

Suite 500

New York, NY 10036-2602

Phone: (212) 372-1800

Fax: (212) 372-8101

E-mail: info@ggk.com

Website: www.ggk.com

**Counties:** New York City (all five boroughs), Nassau, Suffolk, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Business Valuations/Damage Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Founded in 1964, we rank among the most widely known and highly regarded accounting firms. our Litigation Consulting & Support Services Group provides forensic accounting and fraud investigations, damage assessments, business valuations, statistical analyses, bankruptcy/reorganization services and document management. Our CPAs, certified fraud examiners, accredited valuation experts and bankruptcy/reorganization specialists analyze and interpret financial, tax, statistical and economic data, evidence and documentation, and furnish expert witness testimony.

**Goodman & Mizrach CPAs PC**

342 Madison Avenue

New York, NY 10173

Phone: (212) 947-3360

Fax: (732) 283-3436

E-mail: sgoodman@goodmizcpas.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Goodman & Mizrach CPAs PC provides forensic accounting, valuation services and other litigation support services to our clients. It is our responsibility to stay one step ahead of the ever-changing business climate, anticipate client needs and address potential pitfalls before they become issues.

**Goodman, Kahn, Hoffman, Nonenmacher & Hochman Consulting Co., LLP**

81 Main Street

White Plains, NY 10601

Phone: (914) 681-7177, (212) 749-3800

Fax: (914) 761-9774

E-mail: khnh@ucs.net

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Bankruptcy &amp; Insolvency/Reorganization

Business Valuation and License Valuations

**Description:**

Certified valuation analysis, litigation support, mediation and expert witnesses (independently retained and court appointed), in partnership with national authority Stanley L. Goodman, of licenses, businesses, and professional practices, for divorces, estate/gift tax, shareholder/partner disputes and acquisitions; debt restructuring, mediation and tax advice for Chapter 11 debtors and trustees.

**Louis C. Grassi, CPA, CFE, Grassi & Co., CPAs, PC**

2001 Marcus Avenue

Lake Success, NY 11042

Phone: (516) 256-3500

Fax: (516) 256-3510

E-mail: cpas@grassicpas.com

Website: www.grassicpas.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Grassi & Co., CPAs, PC, is a highly qualified and experienced provider of fraud, forensic and litigation consulting services, with local, national and international capabilities. Our experienced staff of CFEs provide services to law firms, insurance companies, institutions, governmental and commercial entities.

**D.P. Healy, CPA, P.C.**

150 Broadhollow Road  
Suite 104

Melville, NY 11747

Phone: (516) 424-4077

Fax: (516) 547-6654

E-mail: dphealy@yahoo.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

**Qualifications:** CPA

**Experience:** Insurance claim analysis for insurance companies and self-insured businesses; litigation support for law firms; and independent appraisals for the arbitration process.

**Expertise:** Loss of business income and lost profits, business personal contents and property damage losses, employee dishonesty and fidelity losses, third party and product liability, copyright and patent infringement, arson, fraud, lost earnings and wages, valuable papers

**Contact:** Dan Healy, CPA

**Stanley M. Heller, CPA, Peare & Heller, CPAs, PC**

525 Town Line Road

Hauppauge, NY 11788

Phone: (516) 360-1700

Fax: (516) 360-1789

Website: www.peareheller.com

**Counties:** Nassau, New York City (five boroughs), Suffolk

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Stanley Heller has 10 years experience in providing forensic litigation services. He is an IBA member, an ASA Candidate and is on the Board of Directors of the Long Island Chapter of the ASA. He served on the New York State Society of CPAs Litigation Support committee for three years.

**Hermele & Kozin, LLP**

98 Cutter Mill Road

Great Neck, NY 11021

Phone: (516) 466-4000

Fax: (516) 466-6262

E-mail: info@hklp.com

Website: www.hklp.com

**Counties:** Nassau, New York City (five boroughs), Suffolk

**Areas of Expertise:**

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

**Description:**

Forensic accounting and litigation support require creativity, determination and communication skills as well as technical expertise. With over 40 years combined experience, Barry Kozin (Managing Partner) and Frank Scala (Chairman of the Litigation Support Committee of the NYSSCPAs Nassau Chapter) form a uniquely qualified team.

**Integrated Management Solutions**

32 Broadway

New York, NY 10004

Phone: (212) 509-7800

Fax: (212) 509-8347

E-mail: ehrpop@erols.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Alternative Dispute Resolution

Damage Assessment/ Economic Liability Analysis

**Description:**

Securities industry specialists. We offer expert testimony and support for mediation, arbitration and litigation in all aspects of the securities industry. Our managing directors average 20 to 30 years experience with securities firms of all sizes and types. The firm has performed significant work for both defendants and plaintiffs.

**Contact:** Paul Ehrenstein

**Edward Isaacs & Company, LLP**

380 Madison Avenue, 15th Floor

New York, NY 10017

Phone: (212) 687-2006

Fax: (212) 661-6156

E-mail: eiconyc@aol.com

Website: www.eico.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

**Description:**

Edward Isaacs & Company, LLP has had an extensive forensic litigation and consulting practice for more than 25 years including matrimonial, insurance claims, trust and estate, litigation and audits and other related services. Contact either Messrs. Deutsch, Henning, Lesser, Schapiro or Skiber, four of whom are Diplomats of the American Board of Forensic Accounting.

**Israeloff, Trattner & Co., CPAs, PC**

11 Sunrise Plaza  
Valley Stream, NY 11580  
Phone: (516) 872-3300  
Fax: (516) 872-3128  
E-mail: marketing@israeloff.com

Empire State Building  
350 Fifth Avenue  
New York, NY 10118-1099  
Phone: (212) 239-3300  
Fax: (212) 239-4979  
Website: www.israeloff.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services  
Divorce/Domestic Relations  
Professional Liability

**Description:**

Our forensic accounting professionals handle the financial analysis through expert witness testimony for equitable distribution, shareholder dissenting actions, estate and gift tax settings and litigation-related corporate valuations. For more information, please call Michael J. Garibaldi, CPA/ABV, at 516-872-3300 or e-mail at mgaribaldi@israeloff.com.

**Ives & Sultan, LLP**

Stephen A. Linker, CPA, Director of Litigation Services  
100 Crossways Park Drive West  
Suite 206  
Woodbury, NY 11797  
Phone: (516) 496-9500  
E-mail: markives@luca.com

Fax: (516) 496-9508

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation  
Damage Assessment/Economic & Liability Analysis  
Divorce/Domestic Relations  
Expert Witness Testimony  
Forensic Accounting/Fraud Investigation

**Description:**

More than 200 business, professional practice and license valuations; expert witness testimony; excellence in the detection of fraud; engaged as expert by plaintiffs/defendants/court; damages calculations: breach of warranty, breach of patents/trademarks, personal injury, wrongful death, and many others; serving all counties. Member, Association of Certified Fraud Examiners and American College of Forensic Examiners.

**John R. Johnson, CPA, CBA, BCFE, Bollam, Sheedy, Torani & Co., LLP. CPAs**

26 Computer Dr. West  
Albany, NY 12205  
Phone: (518) 459-6700 or (800) 724-6700  
Fax: (518) 459-8492

1285 Avenue of the Americas, Suite 3531  
New York, NY 10019  
Fax: (212) 554-4087

E-mail: [bstco@bstco.com](mailto:bstco@bstco.com)

Website: [www.bstco.com](http://www.bstco.com)

**Counties:** Albany, New York City (five boroughs), Rensselaer, Rockland, Schenectady, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services  
Damage Assessment/Economic & Liability Analysis

**Description:**

Certified Public Accountant, Certified Business Appraiser (IBA) Diplomate of the American Board of Forensic Accountant. Extensive experience in the valuation of closely held business, professional practices and enhanced earnings, for domestic relations cases, mergers and acquisitions, gifts and estates, dissenting shareholder disputes. Economic damage analysis, personal injury, wrongful death.

**Kahn Consulting, Inc.**

152 West 57th Street  
Suite 4500  
New York, NY 10019

Phone: (212) 247-1010

Fax: (212) 841-9350

E-mail: [kci-usa.com](mailto:kci-usa.com)

Website: [www.kci-usa.com](http://www.kci-usa.com)

**Counties:** Nassau, New York City (five boroughs), Suffolk

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization  
Damage Assessment/Economic & Liability Analysis  
Forensic Accounting/Fraud Investigation  
Professional Liability

**Description:**

Kahn Consulting, Inc., is a boutique financial consulting firm specializing in forensic accounting, litigation, strategic advisory, bankruptcy and turnaround consulting. Our litigation consulting practice includes providing the following services: quantifying damages and providing expert testimony on accounting, industry and financial matters and providing forensic and investigative services in cases involving allegations of fraud.

**Stanley Katz, CPA, Berenson & Company, LLP**

135 West 50th Street

21st Floor

New York, NY 10020

Phone: (212) 977-6800

Fax: (212) 245-3808

Website: www.berenson.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Alternative Dispute Resolution

Business Valuation Services

**Description:**

Stanley Katz, partner at Berenson & Company, has actively served in Dispute Resolution work with the American Arbitration Association, has been active in both committee and professional service in Divorce and Domestic Relations assignments, and has served as Appointed Receiver by Supreme Court Justice in disputes involving Business Valuation.

**Klapper & Glassman, CPA, PC**

10 Plympton Street

New Windsor, NY 12553

Phone: (914) 565-2727

Fax: (914) 565-2866

E-mail: wkg@compuserve.com

**Counties:** Orange, Ulster, Dutchess

**Areas of Expertise:**

License and Professional Degree Valuation

Medical Practices

Small Businesses

**Description:**

Eileen Glassman, CPA/CVA, is experienced in Business Valuation and Litigation Support. Performs valuations of licenses and professional practices for marital disputes and values businesses and assets for estate tax purposes and buy/sell agreements. Experienced in court testimony. Centrally located in Orange County, NY. Reasonable rates, timely service.

**Klein Lipton**

100 Crossways Park West

Woodbury, NY 11797

Phone: (516) 364-3232

Fax: (516) 364-3186

E-mail: klvalue@aol.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

KLEIN LIPTON and its partners - Joan A. Lipton, CPA/ABV, PhD, and Ronald J. Klein, CPA/ABV - specialize in litigation support services and the valuation of business interests. The Firm, supported by a staff of CPAs and accredited valuers, has particular expertise in matrimonial cases and business valuations for corporate and shareholder litigation, estate/gift matters, financial and business planning and ESOP transactions.

**Dennis B. Kremer, CPA, CFE, CVA, Marshall Granger & Company, CPAs, PC**

660 White Plains Road

Tarrytown, NY 10591

Phone: (914) 332-7770

Fax: (914) 332-7772

E-mail: dbk@aol.com

Website: www.grangercpa.com

**Counties:** Nassau, New York City (five boroughs), Putnam, Rockland, Suffolk, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

Extensive experience in litigation support and forensic investigations, expert testimony, fraud audits, damage analysis, commercial disputes, business valuations and solvency analysis. Served as expert witness in both Federal and local courts; served as expert witness for and consulted with the Securities and Exchange Commission; consultation and investigation for Fortune 50 company.

**Ralph H. Kroner, CPA**

450 Seventh Avenue

Suite 1500

New York, NY 10123

Phone: (212) 967-2108

Fax: (212) 268-2753

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

The firm has over 20 years of experience in Koval work and assisting attorneys with fact-finding in criminal and civil tax investigations. Complicated federal and state audits are referred to us by attorneys as well as preparation of unfiled tax returns and amended tax returns.

**Leon Lebensbaum, CPA, MBA, CFE, DABFA, Leon Lebensbaum, PC**

3601 Hempstead Turnpike

Suite 210

Levittown, NY 11756

Phone: (516) 579-7700

Fax: (516) 579-7945

**Counties:** Nassau, New York City (five boroughs), Suffolk**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting

**Description:**

Retired Internal Revenue Service Special Agent of the Criminal Investigation Division. Attorney with MBA degree, CPA and CFE. Retired Associate Professor of Accounting and Taxation, Adelphi University. Experienced expert witness. Private practice concentration with over 35 years experience in tax fraud cases as well as matrimonial and other forensic investigations.

**Lazar Levine & Felix LLP**

350 Fifth Avenue, Suite 6820

New York, NY 10118

Phone: (212) 736-1900

Fax: (212) 629-3219

E-mail: [hguberman@lazarcpa.com](mailto:hguberman@lazarcpa.com)

Website: [lazarcpa.com](http://lazarcpa.com)

**Counties:** Nassau, New York City (five boroughs), Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic & Liability

Divorce/Domestic Relations

Expert Witness Testimony

Forensic Accounting/Fraud Investigation

Professional Liability

Taxation and Accounting/FASB

**Description:**

Winning cases means having experienced, professional, FORENSIC CPAs on your team to advise you on case preparation, conduct investigations and analyze data for its impact upon judges and juries. Lazar Levine & Felix LLP gives you *a committed team of recognized experts that specialize in forensic consulting and expert witness services for trial attorneys.*

**Anthony J Maltese, CPA, ABV, Maltese Potter & LaMarca, LLP**

1911 Richmond Avenue Ste. 200

Staten Island, NY 10314

Phone: (718) 370-0303

Fax: (718) 370-0572

E-mail: [cpa@I-2000.com](mailto:cpa@I-2000.com)

Website: [www.mplcpa.com](http://www.mplcpa.com)

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

CPA, Accredited in Business Valuation by AICPA. Qualified expert in New York State Supreme Court. Extensive specialized appraisal and litigation training in valuation of closely-held companies and professional practices, litigation support, fraud auditing and investigative accounting, expert witness testimony, divorce-related taxation and planning, mediation, arbitration and dispute resolution, and business succession planning.

**Marcum & Kliegman LLP**

130 Crossways Park Drive

Woodbury, NY 11797

Phone: (516) 390-1000

Fax: (516) 390-1001

E-mail: jashe@mkllp.com

Website: www.mkllp.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

James T. Ashe, Partner and Director of Litigation Services for Marcum & Kliegman LLP, possesses expertise in business valuation, fraud detection, historical analyses, personal economic loss, and business interruption cost determination. His capabilities include investigating various types of transactions related to bankruptcies and dissolution of businesses, developing strategies for legal action, conducting market/industry studies and providing expert testimony.

**Margolin, Winer & Evens LLP**

Corporate Office

New York City Office

400 Garden City Plaza

1211 Avenue of the Americas

Garden City, NY 11530

Suite 1502

Phone: (516) 747-2000

New York, NY 10036

Fax: (516) 747-7512

Phone: (212) 284-1000

E-mail: dwomack@mwellp.com

Fax: (212) 284-1005

**Counties:** Nassau, New York City (five boroughs)**Areas of Expertise:**

Bankruptcy &amp; Insolvency/Reorganization

Business Valuation and Appraisal Services

Damage Assessment/Economic &amp; Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

The professionals at Margolin, Winer & Evens LLP (MW&E) combine their litigation consulting and forensic accounting expertise with the latest state-of-the-art technology to optimize your litigation results. Specializing in white-collar crime, securities law, professional liability and real estate disputes, we can be relied upon for responsive, thorough and cost-effective professional services.

**James J. Mazarin, CPA, CVA, Mazarin and Pados, LLP**

10 Lexington Road

New City, NY 10956

Phone: (914) 332-1000

Fax: (914) 708-7834

E-mail: mazandpad@aol.com

**Counties:** New York City (five boroughs), Putnam, Rockland, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

My firm has extensive experience in business valuation and appraisal services, including substantial trial experience. Often selected by attorneys and appointed by courts as an impartial valuation expert, our services include valuations for divorce, shareholder disputes, damage claims, estate/gift taxes, and enhanced earnings for professional licenses and degrees.

**Robert T. Michaelson, CPA, CFE, CMC, Weissbarth, Altman & Michaelson LLP**

156 West 56th Street

New York, NY 10019

Phone: (212) 265-7500

Fax: (212) 265-7638

E-mail: wamintl@aol.com

Website: www.wamintl.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester; Bergen, NJ; Fairfield, CT

**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

I am a CPA as well as a CFE and CMC with over 30 years of experience in both domestic and international consulting, accounting and taxation. Our firm specializes in real estate and manufacturing industries as well as mergers and acquisitions, due diligence and transaction structuring.

**Moss Adams, LLC/ The Royalty Compliance Organization**

590 Madsion Avenue

Suite 2100

New York, NY 10022

Phone: (212) 521-4200

Fax: 521-4202

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Intangible Asset Valuations

Royalty to Profit Participation Examinations

**Description:**

Moss Adams, LLC and The Royalty Compliance Organization, with offices in New York, Los Angeles, Nashville and London, specializes in performing royalty audits with respect to patent, trademark and/or brands licenses, sports licensing, music publishing, music recording, tour accounting, book publishing and film/television participations; valuations of intangible assets for estates taxes, buy/sell arrangements and securitizations, due diligence reviews and litigation support.

**Most Horowitz & Company, LLP**

1133 Avenue of the Americas

Suite 3830

New York, NY 10036

Phone: (212) 764-4910

Fax: (212) 575-2017

E-mail: ehorowitz@aol.com

**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester**Areas of Expertise:**

Business Valuation and Appraisal Services

Forensic Accounting/Fraud Investigation

**Description:**

Experience in specialty accounting engagements cannot be replaced. Our six partners have experience that includes expert testimony, tests of transactions for accounting and contract compliance, searches for assets, bankruptcy reporting, business valuation, tax consulting and insurance recovery. Holder of AICPA Certificate of Achievement in Business Valuation.

**Paneth, Haber & Zimmerman, LLP**

600 Third Avenue

New York, NY 10016

Phone: (212) 503-8853

Fax: (212) 370-3759

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Professional Liability

**Description:**

The firm has extensive experience consulting with litigators and providing expert testimony with concentrations in securities litigation, accounting malpractice and forensic accounting/fraud investigations. Its team of litigation services consultants is headed by Robert W. Berliner, a former Arthur Young audit partner, who has served on the Auditing Standards Board and the FASB Emerging Issues Task Force and has testified in major lawsuits throughout the United States.

**Pannell Kerr Forster PC**

420 Lexington Avenue

New York, NY 10170

Phone: (212) 867-8000

Fax: (212) 687-4346

E-mail: hfreire@pkfny.com

Website: www.pkfnewyork.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

PKF's litigation support services range from pre-trial investigatory work to expert testimony. We have particular expertise in the hospitality, real estate and not-for-profit areas due to our many years' experience as accountants, auditors, consultants and tax advisors to numerous clients in these sectors.

**Perelson Weiner**

One Dag Hammarskjold Plaza  
Suite 4200  
New York, NY 10017

Phone: (212) 605-3100

Fax: (212) 605-3128

E-mail: sally@pwcpa.com

Website: www.pwcpa.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

Professional Liability

Taxation and Accounting/FASB

**Description:**

Perelson Weiner Litigation Services offers effective, comprehensive support in all phases of litigation consulting, including financial and fraud investigations, damages calculations, application of accounting and auditing standards in SEC investigations, accountants' mal-practice cases, and purchase/sales disputes. Experienced in providing expert testimony in court, depositions and ADR proceedings. Contact: Sally L. Hoffman, CPA, CFE. E-mail: sally@pwcpa.com or (212) 605-3117.

**Arthur Place, CPA, Arthur Place & Company, PC**

1218 Central Avenue  
Albany, NY 12205

Phone: (518) 459-8395

Fax: (518) 459-8399

E-mail: arthurpl@global2000.net

**Counties:** Adirondacks, Capital District, Hudson Valley, Rensselaer

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

**Description:**

Twenty-five years of experience in and around courtrooms as the expert witness and advisor to clients and counsel as to where the truth is. BSBA, Bucknell University; 1st Lt., Military Police; CPA, member of the Institute of Business Appraisers.

**PricewaterhouseCoopers LLP**

1177 Avenue of the Americas

New York, NY 10036

Phone: (212) 596-8000

Fax: (212) 596-8910

Website: www.pwcglobal.com

**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester**Areas of Expertise:**

Alternative Dispute Resolution

Bankruptcy &amp; Insolvency/Reorganization

Business Valuation and Appraisal Services

Damage Assessment/Economic &amp; Liability Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Professional Liability

Securities

Taxation and Accounting/FASB

**Description:**

PricewaterhouseCoopers LLP is the largest dedicated bankruptcy, valuation, forensic and litigation services practice in the world.

For assistance, please call:

**Dispute Analysis & Investigations:** Laks Lakshmanan, (212) 596-7510; Ted Martens, (212) 596-7340; Kevin Bandoian, (212) 520-2058**Business Recovery Services:** Dom DiNapoli, (212) 596-7501; Debbie Smith, (212) 520-2313**Valuation Services:** Steve Gerard, (212) 597-3055; Gerry Creagh (212) 597-3036**Robert Preston, CPA**

57 North Street

Suite 322

Danbury, CT 06810

Phone: (203) 790-4556

Fax: (203) 790-4170

E-mail: rpreston@compuserve.com

**Counties:** Hudson Valley, New York City (five boroughs), Putnam, Westchester**Areas of Expertise:**

Divorce/Domestic Relations

**Description:**

CPA (NY, NJ, CT) and pension actuary available for pension valuations, employee benefit evaluation including stock options (Black-Scholes) and nonqualified deferred compensation analysis; QDRO drafting and interpretation; sophisticated tax problems related to divorce; experienced expert witness in divorce proceedings (references from leading CT attorneys available)

**Leon M. Reimer, CPA, Leon M. Reimer & Co., PC, Certified Public Accountants**

81 Main Street

White Plains, NY 10601

Phone: (914) 421-7700

Fax: (914) 421-7780

**Counties:** New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Forensic Accounting/Fraud Investigation

Taxation and Accounting/FASB

**Description:**

Over 20 years experience providing law firms and corporate clients with forensic accounting expertise and assistance in identifying, analyzing and resolving problems in areas such as fraud, civil and criminal tax matters, accounting malpractice, and civil disputes. Have provided expert testimony in a wide variety of cases. Richard Barbash, CPA, CFE; Peter M. Tilkin, CPA, JD.

**Reminick, Aarons & Company LLP**

685 Third Avenue 19th Floor

New York, NY 10017

Phone: (212) 697-6900

Fax: (212) 490-1412

E-mail: podgor@reminick.com

Website: www.reminick.com

**Counties:** New York City (five boroughs), Nassau, Suffolk, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Taxation and Accounting Services/FASB

**Description:**

An increasingly important part of our practice — and a separate department at Reminick, Aarons — is litigation support. Often, legal matters — especially those related to bankruptcy, tax liability, commercial and tax fraud, divorce and forensic accounting — can have a major financial impact. Reminick, Aarons' partners are often asked to play a vital role in developing our clients' litigation strategies, offering financial expertise and assisting with tactical planning and negotiation. We work closely with attorneys to ensure that financial implications of legal solutions are fully understood. Our efforts in this area can help reduce costs, protect assets and mitigate future risks.

**Roy, Cole & Speranza, CPAs**

32-75 Steinway Street

Suite 208

Astoria, NY 11103

Phone: (718) 956-0801

Fax: (718) 626-3516

E-mail: roycole@aol.com

**Counties:** New York City (five boroughs), Westchester**Areas of Expertise:**

Bankruptcy &amp; Insolvency/Reorganization

Forensic Accounting/Fraud Investigation

**Description:**

Thirty years cumulative experience in accounting, auditing and taxation. Extensive knowledge in litigation consulting, insolvency, business reorganization and valuation, forensic accounting.

**Tax Help Associates**

140 Broadway

Suite 4636

New York, NY 10005

Phone: (800) 889-7774

Fax: (716) 634-9570

E-mail: taxhelp@tax-help.net

Website: www.tax-help.net

**Counties:** Erie, Nassau, New York City (five boroughs), Westchester**Areas of Expertise:**

IRS Tax Representation

Taxation and Accounting/FASB

**Description:**

Tax Help Associates solves Federal and State Tax problems. Our financial professionals know the IRS, as well as their regulations and operations, from the inside out. As former IRS Revenue Officers and Agents with over 100 years experience, specializing in Audit Representation, Penalty Abatement, Installment Agreements, Offer in Compromise and Payroll tax problems. We have the knowledge and expertise to obtain the best possible settlement with Taxing Authorities.

**Vicki L. Tobias, CPA**

80 Washington Street, Suite 102

Poughkeepsie, NY 12601

Phone: (914) 473-1400

Fax: (914) 471-4106

E-mail: vicki37920@aol.com

**Counties:** Dutchess, Hudson Valley, Ulster, Westchester**Areas of Expertise:**

Business Valuation and Appraisal

Forensic Accounting/Fraud Investigation

**Description:**

Ms. Tobias is a member of the Association of Certified Fraud Examiners and is a diplomate of the American Board of Forensic Accounting. Areas of expertise include fraud investigation and prevention, litigation support, expert testimony, and business valuation and appraisal services.

**Urbach Kahn & Werlin PC**

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**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic & Liability/Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

Healthcare Litigation

**Description:**

Urbach Kahn & Werlin PC litigation service specialists provide expert analysis, testimony and business consulting for complex matters involving financial, economic, accounting, taxation and valuation issues. We perform forensic accounting, analytical review, research and other investigative procedures to identify and evaluate key financial issues to assist legal counsel. Acknowledged as one of the 40 largest firms in the United States, Urbach Kahn & Werlin PC serves its diverse client base from six offices located throughout the Northeast, Los Angeles and Washington, DC.

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**Counties:** Broome, Cortland, Delaware, Tioga

**Areas of Expertise:**

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

Providing expert witness and consulting services in the areas of business interruption, wrongful death, personal injury and employee fraud.

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**Counties:** Livingston, Monroe, Ontario, Seneca, Wayne

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Divorce/Domestic Relations

Estate and Trust Tax Accounting for attorneys and executors

Taxation and Accounting/FASB

**Description:**

For over 25 years we have operated from offices in the heart of the legal and financial district in Rochester, New York. Our 10-person staff, of which six are CPAs, offers personalized and specialized services at sensible fees. John Coughaine, EA, former bank Trust Officer, is our Trust and Estate Tax Manager.

**Mark. S. Warshavsky, CPA, MBA, CVA, CFE, Ambrico, Warshavsky, Orbuch & Co. P.C.**

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**Counties:** Nassau, New York City (five boroughs), Suffolk

**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

**Description:**

Mark S. Warshavsky is a shareholder and director of the litigation and valuation consulting services for the firm. With 25 years experience in accounting, he has assisted clients in business valuations, divorce and marital dissolution and litigation support. The firm also provides services related to fraud investigations and forensic matters (both civil and criminal).

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**Counties:** Nassau, New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Forensic Accounting/Fraud Investigation

**Description:**

The partner in charge of Forensic and Litigation service is both a Certified Fraud Examiner (CFE) and a member of the American College of Forensic Examiners. The firm has extensive experience in various areas including commercial fraud, fraud investigations for insurance companies as well as extensive experience in bankruptcies.

**M.R. Weiser & Co., LLP**

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**Counties:** New York City (five boroughs), Rockland, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Damage Assessment/Economic & Liability Analysis

Forensic Accounting/Fraud Investigation

**Description:**

M.R. Weiser's Business Investigation Services Group provides forensic accounting and consulting services to all parties involved in potential or actual court proceedings. We use accurate financial intelligence to strengthen a case or defense, reveal risks associated with lending and investment decisions, and assess the viability of financially troubled companies.

**Maryann M. Winters, CPA, MS, Baasch & Winters, PC**

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**Areas of Expertise:**

Business Valuation and Appraisal Services

Divorce/Domestic Relations

Professional Liability

**Description:**

Maryann has practiced public accounting for 20 years. She holds an undergraduate degree (BA) from Syracuse University in mathematics. Her mathematical training has enabled her to assist attorneys in a variety of litigation arenas by providing her with the skills to analyze complex situations and to develop articulate, well-reasoned strategies for solutions.

**Wolfson, Milowsky, Melzer, Wieselthier & Ackereizen, CPAs P.C.**

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**Counties:** Nassau, New York City (five boroughs), Suffolk, Westchester

**Areas of Expertise:**

Bankruptcy & Insolvency/Reorganization

Forensic Accounting/Fraud Investigation

**Description:**

Recommended by several law firms specializing in bankruptcy and insolvency on both the creditor and debtor side. Consultants to several major financial institutions on new business, problem loans, and collateral compliance examinations.

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**Counties:** New York City (five boroughs), Orange, Rockland, Westchester

**Areas of Expertise:**

Business Valuation and Appraisal Services

Damage Assessment/Economic & Liability Analysis

Divorce/Domestic Relations

Forensic Accounting/Fraud Investigation

**Description:** Twenty years of diversified international business and consulting experience, specializing in the assessment of damages and losses for attorneys in legal proceedings and investigative accounting matters. Has given testimony in legal proceedings throughout the United States.

# AREAS OF EXPERTISE

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## Alternative Dispute Resolution

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## Bankruptcy and Insolvency/Reorganization

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**Counties:** Albany, Fulton, Hudson Valley, Mohawk Valley, Rensselaer, Saratoga, Schenectady**Ellenbogen, Rubenstein, Eisdorfer & Co., LLP**

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