

LAURENCE G. THOMA, BBA, JD, CFE, CPA/ABV, DABFA

Present Position: **Partner**
Director of Firm Litigation/Valuation/Forensic Accounting Services
Member of the Board of Directors

WithumSmith+Brown, a Professional Corporation
Certified Public Accountants & Consultants
331 Newman Springs Road, Suite 125
Red Bank, NJ 07701
Phone: (732) 842-3113
Fax: (732) 741-7292
E-mail: lthoma@withum.com
Website: www.withum.com

Former Positions Aronson & Thoma, CPA's
Partner/Director of Litigation Support Services
Laurence G. Thoma, CPA, PA (Sole Shareholder)
Gein, Thoma, Connolly & Switaj, CPA's (Partner)
Touche Ross & Company, NYC – Tax Department
Eisner & Lubin, CPA's, NYC – Tax Dept./Audit Staff
Internal Revenue Service – NYC – Intern

Professional Degrees and Credentials:

CPA - Certified Public Accountant in NJ & NY State

JD - Attorney-At-Law admitted to NYS Bar, Federal District Courts – Southern and Eastern Districts NYS, and U.S. Tax Court

CFE - Certified Fraud Examiner - Association of Certified Fraud Examiners

DABFA - Diplomat of the American Board of Forensic Accounting of the American College of Forensic Examiners

ABV - Accredited in Business Valuation by the American Institute of Certified Public Accountants

Court-Approved Mediator (N.J.S.C.) for Economic Aspects of Family Law Cases. Admitted to NJ Roster of Mediators by the Joint Credentials Committee of the Supreme Court Committee on Dispute Resolution, and the Supreme Court Family Practice Committee Administrative Office of the Courts – State of New Jersey

LAURENCE G. THOMA, BBA, JD, CFE, CPA/ABV, DABFA

Education:

J.D. Juris Doctor 1974 – Fordham University School of Law

B.B.A. – Bachelor of Business Administration – 1969
Accounting Major – Bernard M. Baruch School of Business, City University of New York

Divorce Mediation Training Seminar, Seton Hall Law School Institute for Dispute Resolution

AICPA Business Valuation Program – Certificate of Educational Achievement; Completed 64+ Credit Hours of Advanced Training in Business Valuation During 1994 – 1996.

Association of Certified Fraud Examiners – 1995 - Upon Completing Education and Education in Fraud Examinations, Auditing and Forensic Accounting

A.B.V. – January 1998, Received ABV (Accredited Business Valuation) Designation from the A.I.C.P.A. Upon Passing Written Examination, Education and Experience Requirements.

**Additional
Continuing
Professional
Education/
Presentations
Etc.:**

All continuing professional education is current through 2006 to maintain all professional/state licenses, advanced degrees, certifications, and accreditations.

A.I.C.P.A. - Participant in National Seminars on the “CPA’s Role in Divorce and Litigation Support”

N.J.S.C.P.A. - Instructor - 1990 Statewide Course on the CPA’s Role in Divorce”, Roseland, NJ

N.J.S.C.P.A. (M/O Chapter) - Instructor – 1990 – “The CPA’s Role in Litigation Support Services”

A.L.I.-A.B.A. – Participant in 1990 National Seminar on “Valuation Techniques in Equitable Distribution”, - Philadelphia, PA

A.C.I. – Participant in 1991 National Seminar on Taxation – “Issues in Family Law” - NYC, NY

N.J.S.C.P.A. – Participant in 1991 Seminar – “Errors, Fraud & Illegal Acts”, Cape May, NJ

N.J.S.C.P.A. – Participant in 1991 Seminar – “Corporate Fraud”, Cape May, NJ

F.A.E. – Participant in 1991 “CPA’s Role in NYS Divorce Process”, NYC, NY

N.J.I.C.L.E./N.J.S.C.P.A. – Participant in 1991 Seminar on the “Accounting Aspects of Divorce”, Fairfield, NJ

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:
(Continued)**

N.J.S.C.P.A. – Instructor – 1992 “Accounting Opportunities in Litigation Support”

N.J.I.C.L.E./N.J.S.C.P.A. – Participant in 1992 Seminar on “Dealing with Professional Practices in Equitable Distribution”

N.J.S.C.P.A. – Participant in 1993 Tax Conference – Sponsored By the Matrimonial Accounting Sub-Committee of the NJSCPA Litigation Services Committee

N.J.I.C.L.E./N.J.S.C.P.A. – Participant in 1993 Seminar on the “Legal and Accounting Aspects of Divorce”

M.C.B.A. – Monmouth County Bar Association – Family Tax Committee Instructor – “The Impact of Contingent Liabilities for Income Taxes (Corporate and Personal), Penalties and Interest and the Sheridan Case on Business Valuations and Divorce Settlements” (May 1, 1993)

N.J.S.C.P.A. – Instructor/Lecturer – 1994 White Collar Crime – “The Financial Investigation for its Prosecution and Defense”, Meadowlands Racetrack, Secaucus, NJ

HANNOCH WEISMAN TAX INSTITUTE – Participant in 1994 – “The Role of the Accountant in Litigation”

ILLINOIS CPA SOCIETY & FOUNDATION – 1994 Business Valuation Certificate of Education Achievement Series – “Valuation of Businesses and Practices, Understanding the Value of Tangible Property, The CPA and Litigation Support Services and Investigations in Business”

N.J.S.C.P.A. – Instructor – “Tax Fraud, Undisclosed Tax Problems and/or Contingent Tax Liabilities – Their Impact on Business Valuations and Divorce Settlements”

A.A.M.L. – American Academy of Matrimonial Lawyers – 1994 Family Law Forum – Instructor – “Reviewing the Other Expert’s Report” - Atlantic City, NJ (September, 1994)

N.J.S.C.P.A. (M/O Chapter) – 1994 Participant in the “CPA’s Role in Alternative Dispute Resolution”

I.C.L.E./N.J.S.C.P.A. – 1996 Participant – “Bankruptcy and Family Law” (Including Tax Update)

N.J.S.C.P.A. (M/O Chapter) – Instructor – Litigation Support Services Committee – “The CPA’s Role in Matrimonial Disputes and Related Tax and Financial Issues” – Presented to Ocean County Family Court Judges (Winter/Spring 1995)

N.J.S.C.P.A. (M/O Chapter) – 1995 Participant – “Is the CPA Guilty of Malpractice?”

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:
(Continued)**

A.C.F.E. ASSOCIATION OF CERTIFIED FRAUD EXAMINERS -
Completed 20 Hour Course – “Cooking the Books” on Fraud Auditing
and Forensic Accounting - 1995

N.J.S.C.P.A. – Participant in 1995 Matrimonial Accounting Conference

A.A.M.L. – “American Academy of Matrimonial lawyers” – Instructor –
“Fair Market Value – Is the Concept Outdated”?; “The Variations from
this Standard in these Changing Times”, 1995 Family Law Forum,
Atlantic City, NJ

A.C.P.E. THE ACADEMY FOR CONTINUING PROFESSIONAL
EDUCATION – Presented 2-Hour Course – “Investigative Accounting in
a Divorce Setting”

ILLINOIS CPA SOCIETY AND FOUNDATION – 1995 Business
Valuation Certificate of Educational Achievement Series – “Data
Research and the Market Approach to Valuation, The Income Approach
and the Asset-Based Approach to Valuation”

ILLINOIS CPA SOCIETY AND FOUNDATION – 1996 Business
Valuation Certificate of Educational Achievement Series – “Special
Issues in Business Valuation, Valuations on Transfers: Acquisition
Settings and Federal Estate and Gift Tax Settings”

N.J.S.C.P.A. – Instructor – 1996 Basic Matrimonial Tax and Accounting
Conference – “The Matrimonial Accounting Engagement”

N.J.S.C.P.A./Monmouth/Ocean – Participant – “The Equitable
Distribution Value of Small Closely Held Businesses and Professional
Practices”

I.C.L.E./N.J.S.C.P.A. – 1996 Participant – “Bankruptcy and Family Law”
(Including Tax Update)

Certificate of Education Achievement in Business Valuation Awarded in
1996 by the American Institute of Certified Public Accountants

N.J.S.C.P.A. – Instructor – 98th Annual Meeting in Boston, MA – May
1996 – “Investigative Accounting – The Determination and Proof of Lost
Profits and Related Damages for Litigation Purposes”

N.J.S.C.P.A. – Instructor – 1996 Advanced Matrimonial Accounting
Conference – “The Divorcing Executive – Equitable Distribution and
Support Issues” – June 1996

A.C.P.E. – Academy for Continuing Professional Education – “Forensic
(Investigative) Accounting” – Seminar Instructor – July 1996

WITHUMSMITH + BROWN, P.C. – Instructor - September 1996 – “A
Practical Approach to Business Valuation and Other Litigation Support
Activities”

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:
(Continued)**

A.A.M.L. – American Academy of Matrimonial Lawyers – 1996 –
Advanced Family Law Forum – Atlantic City, NJ – September 1996

N.J.S.C.P.A. – Instructor – Mercer Chapter – “The CPA’s Role in
Divorce” – October 1996

N.J.S.C.P.A. – Instructor – 1996 All Day Tax Seminar –
Middlesex/Somerset/Hunterdon/Warren Chapters – “Tax Issues and
Consideration in Divorce Engagements” – December 1996

N.J.S.C.P.A. – 1997 2nd Annual Basic Matrimonial Tax and Accounting
Conference – “Other Special Reports – Beyond the Case Information
Statement” – February 1997

N.J.S.C.P.A. – 1997 Advanced Matrimonial Tax and Accounting
Conference, Conference Chairman, and Instructor on “Equitable
Distribution – What Assets Are Exempt and/or Immune, Applicable Case
Law and Other Related Issues” – June 1997

WITHUMSMITH + BROWN, P.C. – CPE – Participant in “The New Role of
the Auditor in Fraud Detection” and “Risk Assessment Requirement
for Audits” – June 1997

WITHUMSMITH + BROWN, P.C. – CPE – Instructor – “Forensic and
Matrimonial Accounting – June 1997

A.I.C.P.A. – Participant – ABV Review Course

A.A.M.L. – American Academy of Matrimonial Lawyers – September
1997 Advanced Family Law Forum – Atlantic City, NJ

JUDICIAL COLLEGE – Instructor – Business Valuation Course for New
Jersey Judges – November 1997

N.J.S.C.P.A. – Annual Basic Matrimonial Tax and Accounting
Conference – January 1998

A.A.M.L. – American Academy of Matrimonial Attorneys – Advanced
Family Law Forum – Instructor – “Innocent Spouse Relief and the 1997
and 1998 Tax Law Update” – September 1998

A.C.P.E. – Academy for Continuing Professional Education – Seminar –
Instructor – “Forensic (Investigative) Accounting” – November 1998

JUDICIAL COLLEGE – Instructor – Business Valuation Course for New
Jersey Judges – November 1998

N.F.F.O.S. – Non-Ferrous Founders Owners Society – October 1998 –
“Value is in the Eyes of the Beholder” – Merger & Acquisition Valuation
Issues

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:**
(Continued)

N.J.I.C.L.E. – Institute of Continuing Legal Education – “Innocent Spouse Relief Under the 1998 Tax Law – Instructor – December 1998

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Annual Invite to Attorney Dinner – Speaker – “Innocent Spouse Relief” – January 1999

Suburban CPA’s – Speaker – “Forensic Accounting” – February 1999

N.J.S.C.P.A. – Speaker – “Top 10 Reasons to Use a CPA in a Divorce” – March 1999

N.J.S.B.A. – New Jersey State Bar Association – Attendee – Annual Conference – May 1999

A.T.L.A. – Association of Trial Lawyers of America – Annual Conference Wrote Presentation for “Innocent Spouse Relief” – April 1999

CPE Presentation to Stark & Stark, Attorneys at Law – “Reading Financial Statements – Princeton – June 1999

A.A.M.L. – Participant – 1999 Annual Family Law Forum – Atlantic City – October 1999

A.C.P.E. – Academy of Continuing Professional Education – Lecturer – “Litigation/Matrimonial/Business Valuation” – October 1999

N.J.S.C.P.A. – Matrimonial Accounting Mega Conference – Speaker – “Standards of Value” – October 1999

A.I.C.P.A. – Participant – National Advanced Litigation Support Services Conference – Atlanta, Georgia – October 1999

PELUSO & STAUFENBERG, P.C. – Attendee – “Elder Law Conference” November 1999

WITHUMSMITH + BROWN, P.C. – Speaker – “Fraud” – Flemington, NJ December 1999

PELUSO & STAUFENBERG, P.C. – “Selecting the Business Entity, Changing the Business Entity and the Sale of a Business” – Conference Participant – January 2000

PAINE WEBBER – Speaker – “Forensic (Investigative) Accounting” – January 2000

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Participant – “Fraud Investigations and White Collar Crime” – March 2000

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Participant – “Taxation Issues in Litigation Support and Valuation” – May 2000

I.C.L.E./A.A.M.L. – Speaker – “Estate Planning and Divorce” – September 2000

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:
(Continued)**

N.J.A.C.F.E. – New Jersey Association of Certified Fraud Examiners – Participant – “Money Laundering” – October 2000

A.C.P.E. – Academy of Continuing Professional Education – Lecturer – “Forensic Accounting and Business Valuation” – October 2000

WITHUMSMITH + BROWN, P.C. – CPE – Lecturer – “Matrimonial Accounting” – December 2000

N.J. – I.C.L.E. – 2001 Family Law Symposium – Participant – January 2001

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Participant – “Economic Mediation in Divorce” – August 2001

N.J.S.C.P.A. – Instructor/Speaker – Annual Matrimonial Accounting Conference – “Personal Financial and Estate Planning Post Divorce” – May 2001

A.C.P.E. – Academy of Continuing Professional Education – Instructor – “Forensic Accounting and Business Valuation” – June 2001

N.J. – I.C.L.E. – Participant – “Best Practices for Family Lawyers” – August 2001

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Instructor – “Best Practices Impact on Forensic/Matrimonial Accountants” – September 2001

WITHUMSMITH + BROWN, PC – “The Tax Law and You” – Participant – September 2001

WITHUMSMITH + BROWN, PC – “Bankruptcy and Insolvency” – Participant – October 2001

WITHUMSMITH + BROWN, PC – “Business Valuation and Forensic Accounting” – Instructor – October 2001

N.J.S.C.P.A. – Participant – “The Use of Accountants in Chancery Cases” – November 2001

N.J.S.C.P.A. – Monmouth/Ocean Chapter – Participant – “Recent Case Law Update” – Matrimonial/Valuation – November 2001

N.J. – I.C.L.E. – 2002 Family Law Symposium – Participant – January 2002

WITHUMSMITH + BROWN, PC – “Testing for Impairment (To Goodwill) Under SFAS 142” – Participant/Discussion Leader – March 2002

A.A.M.L./I.C.L.E. – “Brown v. Brown – The New Standard for Matrimonial Business Valuations” – Panel Moderator – Annual Family Law Forum – September 2002

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:**
(Continued)

N.J.S.C.P.A. – “Evaluation of Pass-Through Entities” (S-Corps, Partnerships, LLC’s, etc.) – November 2002

N.J.S.B.A./N.J.S.C.P.A. – “Earn-Outs – The Good, The Bad and the Ugly!” Speaker/Panelist – January 2003

N.J.-I.C.L.E. – 2003 Family Law Symposium – “Dealing with Brown” – Panelist/Participant – January 2003

N.J.-I.C.L.E. – 2003 Family Law Symposium – Participant – January 2003

N.J.S.C.P.A. – 2003 Matrimonial Accounting Conference – Participant – May 2003

N.J.-I.C.L.E. - “Earn-Outs – The Good, The Bad and The Ugly!” – Instructor – May 2003

N.J.S.C.P.A. – “The Accountant in Court/Reports for Counsel – A Judicial Perspective” – Presented by The Honorable Robert Feldman, JSC (ret.) – Participant – July 2003

N.J.S.C.P.A. – Matrimonial Accounting – “Case Law Update” – Participant – August 2003

N.J.-I.C.L.E. – “What Tax Returns Really Tell You – A Primer for Judges/Practitioners” – Participant – August 2003

WITHUMSMITH + BROWN, P.C. – CPE – “Analytical Procedures and Fraud Assessment Techniques” – Participant – September 2003

N.J.-I.C.L.E./A.A.J.L. – 2003 Family Law Forum – Presented “Tax Affecting the Pass-Through Entity (i.e., Sub-S, Corps, LLC’s and Partnerships)” – Instructor/Participant – September 2003

Academy of Continuing Professional Education – “Business Valuations – The Simple to the Extremely Complex and How to Tell the Difference” – Instructor – October 2003

2003 A.A.M.L. Forum – The Market Approach to Evaluating Businesses, Tax Affecting the Pass-Through Entity, et al – N.J.I.C.L.E. – Participant – September 12, 2003

Business Valuation .– Simple to the Extremely Complex. – Morgan Stanley Inc. – Instructor – October 28, 2003

Professional Ethics for New Jersey CPA’s – WithumSmith+Brown – Participant – November 11, 2003

Tax Update 2003 – WithumSmith+Brown – Participant – November 11, 2003

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**Additional
Continuing
Professional
Education/
Presentations
Etc.:
(Continued)**

SAS 99 Consideration of Fraud in a Financial Statement Audits – N.J.S.C.P.A – Participant – November 19, 2003

Family Law Symposium – N.J.I.C.L.E.– Participant – January 23-24, 2004

Tax Update 2004 – WithumSmith+Brown – Participant – November 18, 2004

Forensic Investigations – Lessons Learned – N.J.S.C.P.A. – Participant – January 20, 2005

Family Law Symposium – I.C.L.E. – Participant – January 28-29, 2005

Comparison of Economic Damages and Business Valuation Methodologies – Business Valuation Resources, LLC – Participant – February 17, 2005

Hot Tips in Family Law – I.C.L.E. – Participant – February 26, 2005

How the Uniform Mediation Act Affects Your Mediation Practice – N.J.A.P.M. – Participant – April 20, 2005

Business Valuation and Damage Modeling in Determining Lost Profits – N.J.S.C.P.A. – Participant – April 28, 2005

Business Valuation Issues in Damage Models & Loss Profit – N.J.S.C.P.A. – Instructor – May 5, 2005

Proposed A.I.C.P.A. Statement on Standards for Valuation Services – N.J.S.C.P.A. – Participant – May 18, 2005

New Jersey Lawyer – Published Article – “Tracing Exempt or Immune Assets: (14NJL1186)

Valuing Intellectual Property and Other Intangible Assets – Business Valuation Resources, LLC – Participant – June 22, 2005

Transmutation of Marital Assets – N.J.S.C.P.A. – Participant – August 18, 2005

2005 A.A.M.L. Forum – I.C.L.E. – Participant – September 29, 2005

UBS Financial Services – Forensic (Investigative) Services – Instructor – January 2006

N.J.I.C.L.E. – Family Law Symposium – Participant – January 2006

N.J.I.C.L.E. – Hot Tips in Family Law – Participant – February 2006

N.J.I.C.L.E. – Complex Commercial & Business Litigation from the Masters – Participant – April 2006

LAURENCE G. THOMA, BBA, JD, CFE, CPA/ABV, DABFA

**Professional
Organizations/
Memberships/
Directorships:**

New Jersey Society of CPA's
New York State Society of CPA's
American Institute of CPA's
Association of Certified Fraud Examiners
Institute of Business Appraisers

New Jersey Association of Professional Mediators

New Jersey Society of CPA's, M/O Chapter – Past President – June 1993

New Jersey Society of CPA's M/O Chapter – Former Chairman, Litigation Services Committee

New Jersey Society of CPAs M/O Chapter – Former Director

New Jersey Society of CPA's M/O Chapter - Former Chairman, Federal Tax Committee

New Jersey Society of CPA's – Former Member of Federal Taxation Committee

New Jersey Society of CPA's – Member of Matrimonial Accounting Committee and 1996-1997 Seminars Chairman

New Jersey Society of CPA's – Member of Litigation Services Committee

New Jersey Society of CPA's – Member Matrimonial Accounting Committee

New York State Society of CPA's – Member of Domestic Relations Committee

New York State Society of CPA's – Member of Litigation Support Committee

U.S. Tax Court

American Bar Association

N.Y.S. Bar Association

American College of Forensic Examiners

Association of Trial Lawyers of America

Faculty of the Academy for Continuing Professional Education (NJ Sponsor 00271) 1996-2000

N.J. CPA Divorce Practitioners Group – Member

International Association of Financial Planners – Former Active Member

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**Professional
Organizations/
Memberships/
Directorships:
(Continued)**

Estate Planning Council of Central N.J. – Former Active Member

Baruch College Alumni Association

Fordham Law School Alumni Association

Rotary Club of Red Bank, N.J.

Monmouth-Ocean Development Council – Former Active Member

Eastern Monmouth Area Chamber of Commerce – Former Active Member

United Way of Monmouth County – Former Member of Board of Directors

Director of Holding Company (CPC Human Services) for CPC Behavioral Healthcare Services, Inc. and CPC Foundation

Eisner Institute - Former Member of Board of Directors

Y.M.C.A. – Red Bank, .N.J.– Former Active Member

Borough of Little Silver, N.J. – Former Member & Chairman of Zoning Board

Borough of Shrewsbury, N.J. – Member & Former Chairman of Local Board of Ethics

Borough of Shrewsbury, NJ – Former Member of Zoning Board

Shrewsbury Board of Education – Former Member/Chairman of Finance Committee – 3 Terms

“Divorce” Magazine – Member of Advisory Board – 2001 to Present

Count Basie Theater – Red Bank, N.J. – Treasurer & Member of Board of Directors and Executive Committee

Representation:

Court-Appointed Accountant – throughout the State of New Jersey for chancery law and family court matters, business split-ups, etc.

Court Appointed Accountant – Federal District Court – Newark, N.J.

Appointed to value various closely-held business and professional interests, determine family assets and disposable income, assist in pre-trial settlement process and provide expert reports and expert testimony at trial.

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**Representation:
(Continued)**

Represented clients, both plaintiffs and defendants, in most NJ counties and in Federal District Court in family and civil court matters, including matrimonial actions, tort actions, contract actions, insurance matters, personal injury cases, lost profit calculations, business split-up, white collar crime, estate and gift tax matters, negligence cases, and other matters. Clients included entrepreneurs, appraisers, doctors, dentists, brokers, lawyers, accountants, advertisers, small business owners, advertising, publishing, manufacturers, technology companies, real estate firms and other professionals, business entities and their executives and/or their spouses.

Represented clients in Federal Courts and other state courts including both jury and non-jury cases.

Assisting in the divorcing process, determining the assets and liabilities of the parties, their net disposable income, valuing various business and professional interests, valuing interests in retirement plans, ESOPS, stock options and intangible assets, assisting in the pre-trial mediation and settlement conferences, appearances in court, tax planning and expert witness testimony.

Various forensic accounting, fraud and investigative accounting matters including investigative business valuations for buy-outs, purchasers, sellers, spouses, state and local government, the U.S. Government Department of Commerce, various federal and state prosecutors, and the courts.

Business valuations and business investigations involving commercial fraud, tax fraud, embezzlement, bankruptcy, partnership review split-ups, shareholder disputes, internal controls of closely-held businesses and professional practices, personal tax fraud, insurance fraud, professional malpractice, insurance claims and other related matters.

Representation of plaintiffs and defendants in intellectual property matters including litigation and disputes involving patents, copyrights, compliance audits of license/royalty agreements for international operations, damage calculation for patent infringement involving lost profits, etc., valuation of intangible/intellectual properties and related assets.

Involvement in developing and making damage calculations for personal injury, lost business profits, contracts, insurance claims and tort cases.

Providing expert witness testimony in both federal and state courts, in alternative dispute resolution matters, plenary hearings and motions, etc. on the above claims and on various business and tax matters including damage estimates in jury and non-jury cases.

Critiquing other valuation damage expert reports for cross examination and rebuttal testimony, insurance companies' claims, to discredit, refute, and/or point out weakness in other expert reports, etc.

Assisting counsel in producing trial exhibits and litigation support for various small, medium, large and extremely large cases.