

ROBERT W. BERLINER, CPA, CFE



PROFESSIONAL EXPERIENCE

1990 to Date **Marks Paneth & Shron LLP**

Managing Director, Securities Litigation & Forensic Accounting Services

1987 to 1990 **Spicer & Oppenheim**

National Executive Director of Accounting and Auditing
Chairman, National Accounting and Auditing Standards Committee
Member, International Audit Committee
National Director of Education
New York Office Director of Litigation Support Services

1954 to 1987 **Arthur Young (now Ernst & Young)**

1976 to 1987 National Director of Practice Development - Accounting and Auditing
Assistant National Director of Auditing (National Office)

1970 to 1976 Client-Handling Partner (New York Office)

1967 to 1970 Managing Partner (Sao Paulo, Brazil Office)

1958 to 1967 Audit Principal, Audit Manager & Senior Accountant (New York Office)

1956 to 1958 Military Service - U.S. Army

1954 to 1956 Staff Accountant (New York Office)

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PROFESSIONAL ACTIVITIES

American Institute of Certified Public Accountants:

1987 to 1991	Member of Forecasts and Projections Task Force
1982 to 1984	Member of Financial Feasibility Study Group
1982 to 1984	Chairman of Task Force on Auditor Involvement with Current Value Information
1980 to 1984	Chairman of Task Force on Materiality and Audit Risk
1979 to 1982	Chairman of Task Force on Required Supplementary Information
1979 to 1982	Member of Auditing Standards Board
1979 to 1982	Member of Planning Subcommittee of the Auditing Standards Board
1977 to 1978	Chairman of Task Force on Current Value Disclosures
1976 to 1979	Member of Task Force on Conceptual Framework of Accounting and Reporting
2003 to Date	Member of the Virtual Grassroots Panel

Financial Accounting Standards Board:

1987 to 1989	Member of Emerging Issues Task Force
1987 to 1989	Member of FAS 96 Implementation Task Force
1983 to 1985	Member of Task Force for the Review of SFAS 33

Securities and Exchange Commission:

1976 to 1978	Member of Replacement Cost Disclosure Advisory Committee
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New York State Society of Certified Public Accountants:

2002 to Date	Member of Auditing Standards and Procedures Committee
1992 to Date	Member of Litigation Services Committee
1989 to 1992	Member of General Committee on Accounting and Auditing
1987 to 1989	Chairman of Professional Ethics Committee
1983 to 1986	Member of Professional Ethics Committee

New York University Stern School of Business:

1986 to 1991	Adjunct Professor of Accounting
1984 to 1987	Member of Board of Management Development Laboratory
1976 to 1986	Member of Board of Editorial Advisors of Ross Institute of Accounting Research

Executive Enterprises:

1977 to 1987	Member of Corporate Accounting Advisory Council
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University of Michigan:

1983 to 1987	Member of Paton Accounting Center Advisory Board
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Community Activities

Cannon Point South, Inc. Cooperative Housing Corporation:

2002 to Present Treasurer, member of the Board of Directors and the Executive Committee

Florham on the Fairways Condominium Association:

1985 to 2000 President and Member of the Board of Trustees

New Philharmonic Orchestra of New Jersey:

1994 to 2000 Chairman of the Finance Committee

1993 to 2000 Member of the Board of Trustees

New York University:

1988 to 1989 Vice Chairman of the Alumni Council

1986 to 1989 Member of the Alumni Council

New York University Stern School of Business:

1987 to 1988 President of the Alumni Association

1973 to 1988 Member of the Board of Directors of the Alumni Association

Education

New York University Stern School of Business - M.B.A., 1961

Wharton School, University of Pennsylvania - B.S. in Economics, 1954

Beta Alpha Psi Honorary Accounting Fraternity, President

Beta Gamma Sigma Honorary Society

PROFESSIONAL CERTIFICATION

Certified Fraud Examiner, Association of Certified Fraud Examiners, 1995

Certified Public Accountant, New Jersey, 1992

Certified Public Accountant, New York, 1960

PROFESSIONAL MEMBERSHIPS

Accountants Club of America

American Accounting Association

American Institute of Certified Public Accountants

Institute of Management Accountants

New York State Society of Certified Public Accountants