

DAVID H. GLUSMAN, CPA, DABFA, CFS, Cr. FA

CURRICULUM VITAE

Business:

Principal
Margolis & Company, PC
401 City Avenue Suite 600
Bala Cynwyd, PA 19004
610.667.6250 extension 112
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Director, Forensic & Litigation Services Group
Co-Director – Healthcare Services Group

Education:

Pennsylvania State University, B.S. Accounting, June 1971

CPA Certification:

Commonwealth of Pennsylvania, Certificate Number CA-010029-L
State of New Jersey, Certificate Number 20CC01804100

Professional Associations:

American Institute of Certified Public Accountants, Member, (1974 to present)
Communications Council (1986-1988)
Pennsylvania Institute of Certified Public Accountants, Member
Speakers' Bureau of the Philadelphia Chapter, Chairman (1979-1982);
Committee on Public Service, State Society, Member (1983-1986);
Committee on Public Service, State Society, Chairman(1986-1988);
Executive Committee Philadelphia Chapter, Member (1984);
Distinguished Public Service Award Committee, Chairman (1984-1985);
Committee on Forensic and Litigation Services, Member (1992-Present);
Chairman (1998 – present)
Conference on Forensic and Litigation Services, Chairman 1993;
Members Consultation Service Committee, Member 1993-1994;
American Society of Appraisers
Institute of Business Appraisers
Association of Certified Fraud Specialists, Certified Fraud Specialist

American Health Lawyers Association
Delaware Valley Healthcare Council
Medical Group Management Association
The American College of Forensic Examiners, Diplomat, Certified Forensic Accountant
(Cr. FA) Member - Editorial Advisory Board – *The Forensic Examiner* (2006-)
Editorial Advisory Board, Harcourt Brace's *The Health Niche Advisor*, Member – (1987 –
2000)
CPA Health Niche Advisor - Editorial Board
Practice Development Institute - Editorial Board
Litigation Support News Letter - Editorial Board

Publications and Presentations:

December 1979, Girard Bank (Philadelphia) Commercial Credit Managers "Inventory Valuation Methods"
September 1980, The Philadelphia County Medical Society Executive Council "Dealing with Third Party Insurance Carriers in Medical Practice"
December 1980, Pennsylvania Institute of Certified Public Accountants - Small Business Seminar; "Selection and Evaluation of Computers in a Small Business Environment" (Repeated, May 1981)
January 1981, American Diabetes Association "Tax and Insurance Considerations of Diabetes"
November 1981, WPVI Television, Philadelphia "Economic Recovery Tax Act of 1981 and Reaganomics; Questions and Answers" (Rebroadcast in December 1981)
November 1981, Sponsored by American Invesco "The Economic Recovery Tax Act of 1981 and How Its Advantages Affect Today's Real Estate Investors" (with Jay Lamont)
January 1982, Foundation for the Development of Health Care Management "Financial Considerations in the Hospital-Physician Relationship"
February 1982, Delaware Valley Group Medical Management Association, "Blue Shield and Medicare Profiles: How to Maximize Them" and "Credit Management in a Medical Office"
March 1982, Mid-Atlantic Intergovernmental Audit Forum "Economic Recovery Tax Act of 1981 - Review and Update"
May 1982, Philadelphia Watchmakers' Association "Recent Tax Changes and Business Planning Tools"
January 1983, 21st Ward (Philadelphia) Medical Society "Everything You Always Wanted to Know About the Tax Equity and Fiscal Responsibility Act of 1982 But Were Afraid to Ask"
February 1983, Delaware County Cable T.V. Company "Medical and Charitable Deductions and Individual Retirement Accounts"
April/May 1983, *Podiatry Management* "Why Be Short-Changed by Third Party Carriers?"

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- May 1983, Plastic Surgery Residents Committee of the Hospital of the University of Pennsylvania "Financial Planning in the Practice of Plastic and Reconstructive Surgery" (Repeated by Invitation, May 1984 and 1985)
- February 1984, Brotherhood Main Line Reform Temple - Beth Elohim, "Changes in Federal Tax Law, 1983-1984"
- February 1984, Delaware County Cable T.V. Company - "Preparation of Your 1983 Tax Return"
- February 1984, Honorable Robert Edgar's (Democrat, Delaware County) Town Meeting, "Changes in the Tax Law Affecting Your 1983 Tax Return"
- September 1984, *Physician's Money Management Letter*, Vol. 1, No. 1 "Being Your Own Consultant"
- October 1984, *Physician's Money Management Letter*, Vol. 1, No. 2 "Third Party Reimbursement Mechanisms"
- November 1984, *Physician's Money Management Letter*, Vol. 1, No. 3 "Medicine & Medicaid Budget Reconciliation Amendment"
- December 1984, *Physician's Money Management Letter*, Vol. 1, No. 4 "Accounts Receivable Collection Techniques"
- January 1985, *Physician's Money Management Letter*, Vol. 2, No. 1 "Computer Systems for Physicians"
- March 1985, *Physician's Money Management Letter*, Vol. 2, No. 2 "Computer Systems for Physicians - Part Two"
- June 1985, *Physician's Money Management Letter*, Vol. 2, No. 5 "Using a Computer Service Bureau"
- September 1985, *Physician's Money Management Letter*, Vol. 2, No. 8 "Computer Systems for Physicians - Software Selection"
- October 1985, Jersey Association of Medicare Equipment Supplies ("JAMES") "Current Concerns Regarding Medicare Reimbursement in Durable Medical Equipment Rentals and Sales"
- November 1985, *Physician's Money Management Letter*, Vol. 2, No. 10 "Computer Systems for Physicians - Hardware Selection" (with William C. Garrow, CPA)
- February 1986, *Physician's Money Management Letter*, Vol. 3, No. 2 "How to Give Your Medical Practice a Financial Examination" (with William C. Garrow, CPA)
- May 1986, *Physician's Money Management Letter*, Vol. 3, No. 5 "Contract Negotiations" (with Charles Williamson)
- November 1986, Pennsylvania Institute of Certified Public Accountants - Joint Presentation with the Philadelphia Bar Association - Witness in a Mock Trial Involving the Valuation of a Business April 1987, Medical Group Management, "Stop Fraud and Abuse"
- May 1987, Pennsylvania Institute for Certified Public Accountants - Moderator for Marketing Seminar, "Marketing CPA Services"
- June 1987, *Pennsylvania Medicine*, Vol. 90, No. 6 "Congress Explores Reimbursement Alternatives" (with Thomas W. Reinke, MBA and William C. Garrow, MBA, CPA)

- June 1987, Practice Development Institute, Ltd. - Health Care Seminar, Chicago, IL, "Building a Health Care Practice"
- June 1987, International Group of Accounting Firms - Semi-Annual Conference, Baltimore, MD, "Litigation Support Services"
- October 1987, *Physician's News Digest*, Vol. 1, No. 1 Medicine & Business, "Claims Forms Used To Profile Practices"
- January 1988, *Physician's News Digest*, Vol. 1, No. 3 Medicine & Business, "Strategic Issues in Joint Ventures" (with John Kepner, Esquire)
- January 1988, *Pennsylvania Medicine*, Vol. 91, No. 1 "Strategies for Fees" (with Thomas W. Reinke, MBA and William C. Garrow, CPA)
- March 1988, Amicus, Inc. "Dollars and Sense" Seminar, Harrisburg Hospital, Harrisburg, PA
- May 1988, The PICPA Foundation for Education and Research "The \$\$\$ and Sense of Marketing CPA Services" Seminar, Chairman and Moderator, Hershey, PA
- November 1988, Medical Group Management "Strategies for Fees" (with Thomas W. Reinke, MBA and William C. Garrow, CPA)
- November 1988, *Pennsylvania Medicine*, Vol. 91, No. 2 "Cost Controls Lead to Increased Claim Reviews" (with Thomas Reinke, MBA and Barbara A. Harris, BS)
- November 1988, *Physician's News Digest*, "The Use of Guidelines in Utilization Review" (with Thomas Reinke, MBA and Barbara A. Harris, BS)
- February 1989, *Pennsylvania Medicine*, Vol. 92, No. 2 "Looking Beyond Cost Containment" (with Thomas W. Reinke, MBA and William C. Garrow, CPA)
- February 1989, *Physician's Money Management Letter*, "How to Give Your Medical Practice an Annual Financial Checkup" (with William C. Garrow, CPA)
- March 1989, "Medicare Billing Regulations Seminar", Kennedy Hospital of NJ
- February 1990, *Physician's Money Management Letter*, "Surviving a Medicare Audit" (with William C. Garrow, CPA)
- April 1990, *Pennsylvania Medicine*, "Advance in Computerized Practice Management" (with Thomas W. Reinke, MBA and William C. Garrow, CPA)
- April 1990, *Taxation for Accountants* "Front Loading of Alimony Payments Can Result in the Deductions Being Disallowed" (with Bruce T. Royal, Esquire) Vol. 44, No. 4
- April 1990, *Physician's Money Management Letter*, "Economics of Medical Office Management"
- May 1990, *Physician's News Digest* "More Cuts for Physicians in Budget Proposal" (with Thomas W. Reinke, MBA)
- May 1990, Pennsylvania Society of Internal Medicine - "Accountant's Role in Reducing the Risk of Fraud and Abuse" - White Haven, PA
- June 1990, Pennsylvania Society of Internal Medicine - "Fraud and Abuse", White Haven, PA
- August 1990, Practice Development Institute, Ltd. - Health Care Seminar - "Billing Review Procedures", Chicago, IL
- November 1990, Professionals Choice Services - Series for Physicians - "Medicare Office

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- Policy and Procedures", Scranton, PA
- November 1990, Medical Society of New Jersey Committee of Young Physicians - "State of the Art", New Brunswick, NJ
- January 1991, *Physician's Money Management Letter*, "Managing Your HMO and PPO Relationship" (with William C. Garrow, CPA)
- April 1991, *Physician's Money Management Letter*, "Surviving a Medicare Audit" (with William C. Garrow, CPA)
- April 1991, Montgomery County Medical Society Newsletter, "The Most Common Coding Errors"
- June 1991, *Physician's Money Management Letter*, "Understanding the Impact of RBRVS Fees on Your Practice" (with William C. Garrow, CPA)
- July 1991, Pelino & Lentz Litigation Support Department Presentation, "Opportunities and Problems in Valuation of Businesses"
- February 1992, Widener Law School, "Tax Aspects of Financing Law School"
- February 1992, Philadelphia Bar Association, Family Law Section Newsletter, "Income Tax Filing for Divorced Individuals"
- April 1992, Blank, Rome, Comisky & McCauley, Corporate Department Presentation on Valuation of Physician Practices
- April 1992, Scheie Eye Institute Alumni Meeting, Panelist
- May 1992, American Institute of Certified Public Accountants, PCPS National Conference, "Is The Team on Your Side?" - Orlando, FL
- May/June 1992, *Podiatry Management*, "Counting Those Coding Errors"
- November 1992, *Podiatry Management*, "How Much Is Your Practice Worth?"
- November 1992, College of Medicine and Dentistry, NJ Department of Medicine, "RBRVS and Its Impact on Practice Management"
- December 1992, Shotz, Miller & Glusman, P.C. with Stradley, Ronon, Stevens & Young and United Valley Bank, "State of the Art of Fraud & Abuse"
- January 1993, Philadelphia Bar Association, Family Law Section Seminar - "Accountants Role in Litigation Support Matters"
- January 1993, *Podiatry Management*, "Give Your Practice a Financial Examination"
- March 1993, Cooper Hospital/University Medical Center - Department of Pediatrics, "Physician Responsibility for Proper Billing"
- March 1993, *Podiatry Management*, "Will the IRS Think You're Paid More Than You're Worth?"
- April 1993, Montgomery County Medical Society, "When Looking for a Phone System, Let Your Fingers Do the Walking"
- May 1993, Montgomery County Medical Society, "Repercussions of RBRVS Still Felt; Physicians Prepare for More Changes"
- May 1993, Delaware Valley Medical Group Management Association, "Panel Discussion Re: Physician Contracting, Productivity and Compensation"
- Spring 1993, *Physician's Money Management Letter*, "Maximizing Collection of Your Accounts Receivable"

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- May 1993, Pennsylvania Institute of Certified Public Accountants - Committee on Forensic and Litigation Support Services, Conference Chairman - "CPAs in Forensic and Litigation Services"
- June 1993, Shotz, Miller & Glusman, P.C., Continuing Education Course, "Litigation Support Services and Marketing"
- July 1993, Meridian Bank - Private Banking Group, "Bankers Review of Financial Statements for Service Organizations"
- October 1993, Montgomery County Medical Society, "Careless Systems Management Can Mean More Than a Loss of Data"
- October 1993, Meridian Bank - Private Banking Group, "The Impact of the Revenue Reconciliation Act of 1993"
- October 1993, *Physician's Money Management Letter* - "Economics of Medical Office Management"
- November 1993, PICPA, King of Prussia, PA - "Accounting Conference for Tax and MCS Professionals"
- December 1993, Temple University - School of Dentistry, "Retirement Plans and Fringe Benefits Update"
- May 1994, PICPA, Forensic and Litigation Services Annual Conference, Philadelphia, PA, Mock Trial Witness
- June 1994, *Physician's News Digest* article regarding "Financing the Various Stages of Practice Growth"
- October 1994, Bucks County Association of Certified Public Accountants - CPA's Role in "The Accountant's Role in Litigation Support"
- February 1995, *CPA Health Niche Advisor* Article - Appraisals Containing Goodwill Value: "Where Can I Run, Where Can I Hide?"
- Spring 1995, Guest Lecturer, The Wharton School of the University of Pennsylvania, Department of Legal Studies - Non-Profit Entities: Law and Policy - Board Involvement, Responsibilities and Composition in a Non-Profit Board
- January 1996, *CPA Litigation Service Counselor* - "Treat Every Court Appearance as Important"
- February 1996, Guest Lecturer, The Wharton School of the University of Pennsylvania, Department of Legal Studies, "Leadership of Non Profit Boards"
- June 1996, Guest Lecturer, Crozer-Keystone Medical College, E&M Coding Seminar
- Fall 1996, American Bar Association Family Advocate - "Sale of Principal Residence and Exclusive Possession"
- November 1996, Lecturer, PICPA, Conshohocken, PA - Divorce Conference
- August 1997, *Medical Practice Communicator* - "How to Explain Fees to Speed Up Payment"
- September - October 1997, *Medical Practice Communicator*, "How to Communicate About Overdue Accounts"
- October 1997, PICPA, Moderator, Philadelphia, PA, Forensic & Litigation Services Conference, "A View from the Bench", The Honorable Marjorie O. Rendell,

- Discussion of *Daubert* and related cases.
- May 1998, AICPA National Professional Practices Conference, Lecturer, “Financial and Tax Issues for Doctor/Physician Groups”
- May 1998, AICPA National Professional Practices Conference, Lecturer, “Compensation Issues for Physicians”
- Spring 1998, *Pennsylvania CPA Journal*, - “Litigation Support”
- November 1998, Lecturer, PICPA, Philadelphia, PA – Divorce Conference, “Tips and Traps in Matrimonial Litigation Support” with the Honorable Gordon Mair and David N. Hofstein, Esquire.
- December 1998, Lecturer, PICPA, Philadelphia, PA – Litigation Support Services Conference, “Fraud and Healthcare” with Scott D. Godshall, Esquire.
- October 1999, Lecturer and Course Co-Designer, 1999 PICPA Divorce Conference, with Edwin Rosenthal, et. al.
- October 1999, *CPA Health Niche Advisor*, article with Stephen F. Ewing, “Auditing Capitation Risk Pools”.
- October 2000, “Discovery in Domestic Relations Cases” 2000 PICPA Divorce Conference, with David N. Hofstein, Esquire.
- December 2000, “Multi-disciplinary Practices”, Moderator with Jerome J. Shestack, Esquire. 2000 PICPA Forensic & Litigation Services Conference.
- December 2000, “The Accountant as Testifying Expert Witness”, with Norman E. Greenspan, Esquire, 2000 PICPA Forensic & Litigation Services Conference.
- December 2000, “Ethics Potpourri – Malpractice Actions Against Consultants” with Janis L. Wilson, Esquire and Marguerite S. Walsh, Esquire, Pennsylvania Bar Institute Course.
- December 2001, “Keeping Yourself and Your Clients out of Jail; Ethical Issues Facing Accountants”, with Norman Greenspan, Esquire and Stephen LaCheen Esquire, Pennsylvania Institute of Certified Public Accountants Course.
- March 2002, “Civil War: Lawsuits Against a Party’s Own Expert”, with Janis L. Wilson, Esquire and Francis X. Traney, Jr., Esquire, Pennsylvania Bar Institute, Philadelphia, PA.
- June 2002, “Fraud Detection and Deterrence”, *Business Insights*
- September 2002, “Bookkeeping Bandits: Honest Accounting in the Era of Enron”, Rotary Club of Bala Cynwyd – Narberth
- October 2002, *When You’re on the Outside Looking In*, Pennsylvania Institute of Certified Public Accountants annual Divorce Conference, session focused on issues of fraud that might be uncovered by a CPA while performing forensic accounting services in a matrimonial matter, with G. Daniel Jones, CPA and Daniel Dugan, Esquire.
- April 2003, Pennsylvania Bar Association Civil Litigation Section, Annual Retreat, *Trials and Tribulations of Litigators: Indemnification, Expert Witnesses and A View From the Witness Stand*, with Janis L. Wilson, Esquire and Arthur W. Lefco, Esquire
- April 2003, Temple University Beta Alpha Psi Accounting Honors Fraternity – Introduction to Forensic Accounting, with Adam Gold, CPA.

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- May 2003, Cozen O'Connor, *Issues in Business Valuation*, with Joseph L. DeSimone, CPA, CVA. (In house CLE Course).
- May 2003, Use of the Forensic Accountant in the Discovery Process, *The Legal Write*, Summer 2003 Edition
- September 2003, Pennsylvania Institute of Certified Public Accountants, *Corporate Governance- Restoring Investor Confidence*, Course Coordinator with Dennis K. Barnes, CPA, Course presentation by Lewis J. Hoch, Esquire, Jane Storero, Esquire, William E. Gramlich, Esquire and Stephen Eddy, CPA.
- September 2003, Margolis & Company P.C. Continuing Education Presentation, with David A. Anderson, CPA, MS, MBA, *Introduction to Forensic Accounting*.
- September 2003, How to Read & Understand Financial Statements; A Lawyer's Point of View, *The Legal Write*, Fall 2003 Edition
- October 2003, *The Potential for Expert Witness Work to Backfire Due to Ethical Issues: Will you be sued? Will You Be Part of a Suit Against Legal Counsel*, American College of Forensic Examiners International, 2003 National Conference (Scottsdale, AZ).
- October 2003, *Sarbanes Oxley - Implications for Accounting Firm Practice*, with Arthur Scherr, CPA, Margolis & Company P.C. Continuing Education Presentation.
- October 2003, *Putting Some Trust into your Marital Relationship* (A study of the implications and utilization of trusts in areas of matrimonial interaction). With Mark S. Blaskey, Esquire and Charles J. Meyers, Esquire (presentation by David J. Dragonosky, Esquire), Pennsylvania Institute of Certified Public Accountants 2003 Divorce Conference.
- December 2003, *Litigation Support Case Study; A good Deal; Gone Bad and Litigation Issues With Regards to Compensation*, *The Legal Write*, Winter 2003-2004 edition.
- December 2003, *Analysis and Litigation of Fraud*, with David A. Anderson, CPA, MBA, MSE and Charles J. Bloom, Esquire, Pennsylvania Institute of Certified Public Accountants 2003 Forensic and Litigation Services Conference.
- December 2003, *How to Read and Understand Financial Statements*, with Mario Patone, CPA, (In house CLE Course - Berger & Montague, P.C.).
- January 2004, *Financial Statements for Trial Lawyers* (In house CLE session - Blank Rome LLP, Philadelphia - also broadcast live to Boca Raton, Cherry Hill, Cincinnati, New York and Washington, DC).
- March 2004, *Sarbanes-Oxley Act – An Overview of its Application on Public Companies and Their Audit Firms*, with David A. Anderson, CPA, MBA, MSE (In house CLE Course – Harvey, Pennington, Cabot, Griffith & Renneisen, Ltd.).
- March 2004, Tax Return Implications in Litigation, *The Legal Write*, Spring 2004 Edition
- April 2004, *Using Specialized Software to Detect Fraud*, Physicians' News Digest, with David A. Anderson, CPA, MBA, MSE
- May, 2004, *Stay off This Year's OIG Hit List*, Physicians' News Digest.
- May 2004, Presentation to BKR International, Americas Regional Meeting, New Orleans, LA, *Litigation Support Service Opportunities*
- June 2004, The Proper Use of Shareholder Agreements, *The Legal Write*, Summer Edition,

2004

- September 2004, Forensic Accounting in Business Insurance Claims, *The Legal Write*, Fall, 2004 Edition
- October, 2004, *Fraud and Ethical Issues in Divorce Forensic Engagements*, with The Honorable Robert J. Matthews and Saul Levit, Esquire, Pennsylvania Institute of Certified Public Accountants Annual Divorce Conference.
- March 2005, *Understanding Changes in Office Costs*, Physician's News Digest
- April 2005, *Financial Statements for Lawyers*, Unisys office of General Counsel, CLE, with David A. Anderson, CPA, MBA, MSE.
- May 2005, *Financial Statements for Lawyers*, Cozen O'Connor, Continuing Legal Education Program, with Robert Salvitti, CPA.
- August 2005, *Economic Considerations of Medical Practice*, Hospital of the University of Pennsylvania, Division of Plastic and Reconstructive Surgery.
- September, 2005, *Physician Practice Accounts Receivable Management Issues*, Margolis & Company Healthcare Roundtable Meeting, with Larry S. Simon, CPA.
- September, 2005, University of Pennsylvania Preceptorship - *Embryonic Stem Cells, issues of Science, Money, Morals and Government*, with Patricia A. Labosky, PhD.
- October, 2005, *Entity vs. Personal Goodwill*, Pennsylvania Institute of Certified Public Accountants 2005 Divorce Conference, with Leon I. Butler, CPA, R. Victor Haas, Jr., ASA, CPA, David N. Hofstein, Esquire
- October, 2005, *How to find Assets, Income and Fraud*, Pennsylvania Institute of Certified Public Accountants 2005 Divorce Conference, with The Honorable Rhonda Lee Daniele, Saul Levit, Esquire and Gary L. Ziffer, CPA, ABA.
- November 2005, *Circular 230*, The Weidner University MBA Program, Visiting Lecturer for Professor Sandra Miller.
- November 2005, *Administrative Issues Impacting Malpractice Claims Being Filed*, with Ruth Wessel, Esquire, Margolis & Company Healthcare Administrators Roundtable.
- February 2006, *An Overview of Business Valuation Uses and Methodologies and Forensic Accounting Issues*, James E. Beasley School of Law, Temple University, Lecture by Invitation.
- March 2006, *Trouble at the Top*, Pennsylvania CPA Journal, Spring 2006.

Testimony Given:

- May 1979, Testimony Before the National Diabetes Advisory Board ("NDAB") Relative to Congressional Funding of the National Institutes of Arthritis, Kidney and Metabolic Diseases, by invitation of Lee Ducat, Member NDAB
- November 1980, Testimony Before the Pennsylvania Diabetes Task Force ("PDTF") Relative to the Needs of the Diabetic Community for Funding and Ancillary Services and the Economic Consequences of Diabetes on the Local (State) Economy, by invitation of Maurice Hertzfeld, Chairman PDTF

- October 1982, Master's Hearing, Philadelphia, PA, Testified Regarding the Value of an Annuity from a Pension as a Possible Marital Asset
- September 1984, Master's Hearing, Philadelphia, PA, Testified as an Expert Witness Regarding the Valuation of a Photographic Business as a Marital Asset
- April 1985 and August 1985, Montgomery County Court, Norristown, PA, The Honorable Louis Stephan, Expert Witness Regarding the Valuation of a Certified Public Accounting Practitioner in Connection with a Pennsylvania Divorce Proceeding
- November 1985, Philadelphia Orphans' Court - Valuation of Business Testimony, as an Expert, Regarding a Child Support Hearing
- August 1986, Montgomery County Court, Norristown, PA, Testimony as an Expert Witness Regarding the Implications of *Beasley v. Beasley* on a Sole Practice Valuation under Pennsylvania Equitable Distribution -- Remanded by the Superior Court for Additional Hearings
- August 1987, Montgomery County Court, Norristown, PA, Testimony as an Expert Witness on Earnings and Expenses of an Attorney in Support Proceedings
- January 1988, Montgomery County Court, Norristown, PA, Testimony on Support in Behalf of the Wife of a Litigation Attorney. Continued Litigation Support Regarding the Valuation of the Husband's Share of the Partnership and Discovery of Other Financial Assets
- January 1988, Litigation Support in Behalf of the Wife of a Subspecialist Orthopedic Surgeon on the Valuation of Professional Corporation.
- February 1988, Litigation Support in Behalf of the Wife of an Orthopedic Surgeon on the Valuation of the Professional Corporation and Hidden Asset Identification
- March 1988, Federal District Court, Philadelphia, PA, Testimony in Motion for Sanctions and Continued Litigation Support in Commercial Litigation - Allegation of Nonpayment of Royalties Due to an Athlete by a Footwear Company
- April 1988, Arbitration Hearing, Philadelphia County, Uninsured Motorist Case. Support of Defendant (Insurance Company) in Case Involving Allegations of Lost Wages by Construction Company Owner
- May 1988, Federal District Court, Philadelphia, PA, Forensic Accounting - Expert Testimony and Report in Support of Defendant (Insurance Carrier) Involving Allegation of Spoilage of a Food Product and the Determination of Possible Documentation to Support or Refute the Claim
- January 1990, Montgomery County Court, PA, Testimony at Masters' Hearing Regarding Issues of Valuation in Equitable Distribution Including Issues of Inclusion of Service Organization's Goodwill in Marital Assets
- February 1990, Federal Bureau of Investigation, Philadelphia, PA, with Special Agent Frank Stavish - Review of Investigatory Work on Alleged Fraud on Manufacturing Firm
- March 1991, Federal District Court, Camden, NJ, Forensic Accounting - Expert Testimony in Commercial Litigation Involving Defective Parts of Manufacturing System and Damages
- March 1992, Philadelphia Municipal Court, Expert Testimony in Contract Case Between

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- Physicians Regarding the Value of the Practice Purchased
June 1992, Federal District Court, Philadelphia, PA, Expert Witness Valuation of an Automobile Leasing Business and the Lost Profits from Termination of Financing Agreement
- November 1992, Federal District Court, Philadelphia, PA, Expert Witness and Report on Accountants' Ethics
- November 1992, Federal District Court for the Northern District of Alabama, Expert Witness Terms of a Purchase Agreement Relevant to "Material Adverse Changes" in Business Outlook
- December, 1992 Owen Rogal, D.D.S.; Owen Rogal, D.D.S., P.C. v. American Broadcasting Companies, Inc.; John Stossel (Eastern District PA Civil No. 89-05235), The Honorable Joseph McGlynn, presiding, testimony re dental practice income and lost earnings
- May 1993, Lehigh County Pennsylvania Court, Expert Witness Regarding Economic Damages and Valuation of Businesses Regarding Bank Trustee Malfeasance
- June 1993, Chester County Pennsylvania Court, Expert Witness Regarding Economic Damages in Physician Stock Purchase Agreement
- August 1993, U.S. District Court for the Eastern District of Pennsylvania, Civil Action 91-2833, The Honorable Robert S. Gawthrop, III presiding. Advanced Medical, Inc. v. Medical Specialties Company, Inc., Expert Witness Regarding Damages and Mitigation Relating to Contract Interference in a Medical Products Business;
- August 1993, Arbitration Panel, Delaware County, Pennsylvania, Expert Witness Regarding Lost Profits from Dental Practice After Personal Injury
- October 1995, Shatkin v. Shatkin, Superior Court of New Jersey, Chancery Division, Family Part, Cumberland County, Docket No. FM-0654-94, The Honorable John Tomasello, presiding - Expert Witness in Valuation of Medical Practice
- October 1995, U.S. District Court for the Eastern District of Pennsylvania, Civil Action No. 95-2835, The Honorable Clarence C. Newcomer, presiding - Witness Regarding Collection of Attorney's Fees and Expert Witness Fees
- October 1995, Kravitz v. Fanelli, Superior Court of New Jersey, Law Division, Burlington County, Docket No. BUR-C-86-93, The Honorable Myron Gottlieb, presiding - Expert Witness Regarding Pension and E.R.I.S.A. issues
- January 1999, Glick and Lyell v. Norwest Mortgage, Inc., U.S. District Court for the Eastern District of Pennsylvania, Civil Action No 97-4809, The Honorable Wm. H. Yohn, presiding, expert witness regarding attorney's fees
- July 1999, Borkon v. Walshire, AAA arbitration, Philadelphia #14-180-00383-98 T/J, expert witness regarding methodology for damage assessment in lost profits matter
- August 1999, University Eye Specialists, P.C. and Kent-Bushell Optical Corporation v. The Travelers Indemnity Company, State of New York, Supreme Court, County of Wyoming, Index Number 28487, The Honorable Kevin M. Dillon; expert witness and court appointed arbitrator in fire loss evaluation and refereeing on lost profits in medical practice and optical corporation

- September 1999, Bass v. Wallace, Superior Court of New Jersey, Chancery Division – Monmouth County, Docket Number MON C 230 98, The Honorable Clarkson S. Fisher, Jr. presiding, expert witness on cost allocation in garment industry litigation
- January 2000, Fishman v. Fishman, Montgomery County (PA) Court, Case 95-09437, The Honorable Rhonda Lee Daniele, expert witness re issues on valuation of accounting and healthcare consulting practices
- August 2000, Villanova Health Corp. v Mary Anne Hawrylak, et al., U.S. District Court for the Eastern District of Pennsylvania, Civil Action No 98-4724, testimony regarding lost profits, loss of clients and related issues, Honorable Ronald Lawrence Buckwalter, presiding.
- February 2001, Caruso v Carbro, Superior Court of New Jersey, Chancery Division, Somerset County, SOM-C-12052-97, Appointed expert re valuation and issues related to successor entities, The Honorable Harold Kuskin, presiding.
- January 2002, Integration Associates, Inc. et al. v. Delta Consulting, Inc. et al., Court of Common Pleas of Delaware County PA, 98-3557 and 00-7131, Expert testimony on issues of damage calculation and valuation in shareholder dispute on dissolution, The Honorable James F. Proud, presiding.
- October 2002, Medical Consultants Network, Inc. et al. v. Patricia Maloney et al. v. Brian Grant, MD, Court of Common Pleas of Delaware County PA Civil Action 99-02165, testimony on valuation issues in failed acquisition and on damages suffered in defamation of character counterclaim, The Honorable Kathrynann W. Durham, presiding.
- December 2002, Comcast Cable Communications, Inc. vs. Drexelbrook Associates, AAA case administered by ADR Options, AAA # 14E 181 00214 01 FMA, testimony on valuation change in case of condemnation as measured by change in value of underlying property value, under Tenant's Rights to Cable Act, Honorable Edward N. Cahn (Ret.) presiding.
- April 2003, Cassner vs. Bank One, expert testimony on trustee's responsibilities in a matter involving an insurance trust and universal insurance policies that lapsed.
- June 2003, Thomas Armstrong, M.D. vs. Ophthalmology Associates, PC and Frank Clark, M.D., American Arbitration Association Case No. 141800813302, expert witness regarding valuation of medical practice, goodwill and division of practice during separation.
- June, 2003, Lichtenstein v. Anderson and Keybis Corporation. U.S. Bankruptcy Court, Philadelphia, The Honorable Stephen Raslavich, presiding, expert witness regarding valuation, lost profits and workout in post merger dispute.
- January 2004, Evelyn Witkin, MD v. Delaware Valley Orthopedic and Spine Center, P.C. et al, The Honorable Matthew D. Carrafiello, presiding, expert witness regarding production of documents and forensic accounting in TRO hearing.
- July 2004, Issacson vs. Issacson, Court of Common Pleas of Montgomery County Civil Action-Law No. 03-00506, testimony before Arbitrator Michael Fingerman, Esquire regarding valuation of Medical Practice and related issues.

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November 2004/December 2004, Colmen Capital Advisors, Inc. v. Polar Plastics Inc et al. US District Court for the Eastern District of Pennsylvania, C.A. No. 03-6849, The Honorable Timothy J. Savage, presiding, Expert testimony regarding business valuation, damages and related matters.

January 2005, Ford vs. Ford, Court of Common Pleas, Bucks County, PA, Civil Action A06-02-64057-D-19, testimony before Arbitrator Michael Fingerman, Esquire regarding valuation of Medical Practice, physician compensation and related issues

April 2005, Thomas Armstrong, M.D. vs. Ophthalmology Associates, PC and Frank Clark, M.D., American Arbitration Association Case No. 141800813302, additional expert witness testimony regarding valuation of medical practice, goodwill and damages related to practice separation.

July 2005, Redmond vs. Blue Visual Effects, Inc. and Howard McCabe, Commerce Case Management Program, October Term 2004, No. 001430, The Honorable Darnell Jones, presiding, Affidavit and attendance at hearing on discovery issues.

September 2005, Harold Yang and Michael Holman v. The Milton S. Hershey Medical Center, et al., Court of Common Pleas, Dauphin County (PA), Civil Action 5193 S 2000, The Honorable Scott A. Evans, presiding, expert testimony on damages in physician claim of wrongful termination and defamation of character.

January 2006, In re The Estate of Grace E. Kearney, The Honorable Daniel J. Lawler, presiding, Bucks County (PA) Court of Common Pleas O.C. File No. 20050139 Hearing on the appointment of a receiver and the demand for an accounting, expert testimony on accounting policies and procedures and loan documentation.

Prior Professional Positions:

1997-2001, Partner, BDO Seidman, LLP

1980-1997, Shareholder, Miller, Glusman, Footer & Magarick, P.C.

1977-1980, Manager, Medium Sized Regional Accounting Firm

1976-1977, Senior Accountant, Medium Sized Local Accounting Firm

1975-1976, Assistant Controller, Panelrama Corp. (OTC)

1971-1975, Staff Assistant through In-Charge Senior Accountant, International Accounting Firm

Other Affiliations:

Juvenile Diabetes Foundation International -

International Board of Directors (1984-1993)

International Audit Committee (2000- present)

International Finance Committee (1983-1992) - Chairman (1984-1987)

International Treasurer (1984-1987)

International Vice-President Finance (1987-1990)

Curriculum Vitae

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International Executive Committee (1984-1990)
International Fund Raising Committee (1990-1991)
International Governmental Relations Committee (1992-1994)
International Board of Chancellors (1996 to present)
Juvenile Diabetes Foundation International - Philadelphia Chapter-
Corporate Recruitment Chair – 2002 and 2003 Walk to Cure Diabetes
Vice President (1995-1997)
Chairman of the Board (1992-1995)
Advisory Board (1991-1992)
Member of Board of Directors (1977-1991), (1992-1999, 2002 -Present)
Treasurer (1978-1981, 1982-1984, 2002- 2004)
Chairman of Finance Committee (1981-1984)
Executive Committee Member (1982-1984, 1992-1999, 2002 - 2004)
Juvenile Diabetes Foundation International - National Telethon, 1985, Treasurer and
Member of Steering Committee
Juvenile Diabetes Foundation International - Philadelphia Telethon, 1983, Treasurer and
Member of Steering Committee
Penn State University Smeal School of Business Student Mentoring Program (2001-
present)
Drexel University School of Medicine – Mini Medical School –Fall 2004 and Fall 2005
Member – American College of Forensic Examiners and member of the Editorial Review
Board, *The Forensic Examiner* (2006 – present)
Pennsylvania Institute of Certified Public Accountants, Greater Philadelphia Chapter,
Executive Committee (2003 - present)
Pennsylvania Diabetes Tax Force, Appointed by Governor Robert Casey
(1991-1995)
Pennsylvania Diabetes Academy -
Member of Board of Directors (1985-1988)
Member of Executive Committee (1986-1988)
Treasurer (1986-1988)
Lower Merion Township (Pennsylvania) Community Watch Member
City of Philadelphia, Joint Committee of Philadelphia Chapter of
Pennsylvania Institute of CPA's and Philadelphia Bar Association -
Member of Osage Avenue Assistance Committee (1987)
Member - Golden Slipper Club, Audit Committee (1984 and 1986)
Federation-Allied Jewish Appeal Philadelphia -
Board of Trustees - (September 1991 to August 1995)
Vice-Chairman, Special Gifts (1991 Campaign)
Vice-Chairman Super Sunday (1991, 1992, 1993)
Vice-Chairman - President's Mission to Washington, DC - (1991)
Accountant's Division
Co-Chairman (1987-1989)

Steering Committee Member (1982 to 1990)
Senior Advisor (1990-1992)
Annual Dinner Chairman (1986)
CHAI Society Member (1986-1988, 1990)
Member of the Board of Trustees, Main Line Reform Temple – Beth Elohim (1997 - 2003), Co-chairman Development Committee (1997-2002)
Board Member and Member of the Executive Committee, Philadelphia Festival Theatre for New Plays, (1994-1996)
Interact Theatre, Advisor, 2000-2002.
Chairman, Annual Giving Committee, Woodlynde School, (1994-1996)
Member - Editorial Advisory Board, Harcourt Brace's *The Health Niche Advisor* (1987-Present)
Member - Editorial Advisory Board, *The Litigation Support Advisor* (1987 to 1992)
Member - Foundation for the Development of Health Care Management
Member - International Association of Financial Planning
Chairman, Forensic and Litigation Services Conference - Sponsored by the PICPA Foundation for Education & Research, (1993)

Special Mention:

2001, Pennsylvania Institute of Certified Public Accountants, **Distinguished Public Service Award**, presented June 29, 2001 at the Ritz Hotel, Philadelphia, PA
Included in various Who's Who Editions, 1990-2003
Included in the 1992 Fifteenth Edition of the Men of Achievement 1993 Campaign
Award - Special Award Given by the Jewish Federation of Greater Philadelphia