

CURRICULUM VITAE

Barry L. Pulchin, CPA/ABV/CFF, CFE, CVA, DABFA, is a member and the director of litigation support services of the Metis Group LLC, Certified Public Accountants, with offices in New York City, Nassau County, Westchester County, New Jersey, Massachusetts and Florida.

He attended Bernard M. Baruch College and received his Bachelor of Business Administration in Public Accounting. He also earned an Associate in Applied Science from Queensborough Community College. He is admitted as a Certified Public Accountant in the States of New York, Connecticut, Florida and North Carolina. He has lectured as part of Continuing Professional Education to other Certified Public Accountants for the Foundation for Accounting Education; the Nassau County Bar Association; the Suffolk County Bar Association, the Nassau County Academy of Law, and the Association of Certified Fraud Examiners.

During August, 1992, he became a Certified Fraud Examiner. On August 14, 1995, he was conferred the designation of being a Certified Valuation Analyst. During September 1999, he was awarded the designation of Diplomate of the American Board of Forensic Accounting. During July 2007, he was awarded the designation Accredited in Business Valuation conferred upon him by the American Institute of Certified Public Accountants. On August 5, 2008, he was awarded the designation Accredited in Financial Forensics conferred upon him by the American Institute of Certified Public Accountants.

Our firm has diversified clientele however, we specialize in investigative and forensic accounting and business valuations for diverse issues such as domestic relations, license valuations, professional practice valuations, minority shareholder disputes, insurance loss, bankruptcy, estate and gift taxes, tax fraud cases, as well as commercial fraud investigations. He has appeared as a featured speaker on radio to discuss year end tax planning, business and license valuations and general business topics. He has been quoted in the New York Times regarding the tax ramifications of cooperative ownership and exchanges of ownership. In addition, He has been recognized as an expert witness and has been Court Appointed in the New York State Supreme Court in the Counties of Nassau, Suffolk, New York, Kings and Queens. He has served as the accountant in bankruptcy cases for the Debtor, the Creditor's Committee and for Chapter 7 Trustees. He has also been appointed as a Chapter 11 Bankruptcy Examiner.

He is a member of the following professional organizations:

American Institute of Certified Public Accountants;
New York State Society of Certified Public Accountants;
National Society of Public Accountants;
American Arbitration Association;
Association of Certified Fraud Examiners;
National Association of Certified Valuation Analysts
American Bankruptcy Institute

The American College of Forensic Examiners
American Society of Appraisers
Association of Divorce Financial Planners

He is a member of the following organizations:

United States Chamber of Commerce
Huntington Chamber of Commerce
Fraternal Order of Police

He had a one hour long radio show, "The Barry Pulchin Show About Business...and You" broadcast on WALE 990 AM in Providence, Rhode Island on Friday mornings from 8 - 9am. He had co-hosted an hour long radio show on WGBB 1240 AM on Tuesday evenings from 8 - 9pm covering various topics including business. He had broadcasted the radio show "You Oughta Know" formerly "The Barry Pulchin Show About Business...and You" on WGBB 1240AM on Tuesday evenings from 8:00 PM to 9:00 PM. He has also broadcasted on WEVD 1050 AM as a co-host of the Stephanie Lerner Show every Monday evening from 8 PM to 9 PM. He had maintained a New York State Life, Accident and Health, and Variable Annuities Insurance Agents License. He also held a Federal Securities License Series 6 and the corresponding New York State Series 63.

His professional committee service has included the following as a member of the New York State Society of Public Accountants:

Anti Money Laundering Counter Terrorism Financing Committee (New York)
Litigation Services Committee (New York and Long Island);
Health Care Facilities Committee (New York);
Domestic Relations Committee (New York);
Litigation Support Committee (New York, Nassau County);
Accounting and Auditing Committee (Nassau County);
Committee on Cooperation with Attorneys (Suffolk County);
Arbitration and Mediation Committee (New York);
Chairperson of the Matrimonial Subcommittee of the Litigation Support Committee (Nassau County);
Litigation Support Committee Ethics Subcommittee (Nassau County);
Cooperation with Bankers and Other Credit Grantors Committee (Nassau County);
Professional Ethics Committee (New York);
Chairperson of the Bankruptcy Sub-Committee of the Litigation Support Committee (Nassau County); and
Chair person of the Litigation Support Services Committee (Nassau County).

As a member of the Association of Certified Fraud Examiners - Long Island and New York Chapters, he has served as a:

Board of Directors;
President (2010-2011)
Vice President of Education;
Designated Training Officer;
Director of Public Relations;
Chairperson of the Meetings and Seminars Committee;
Vice President of Education;
Sergeant at Arms;

Lead person for the Nominating Committee.

In addition, he has been an invited guest and speaker at the American Academy of Matrimonial Lawyers Inter-disciplinary Financial Services Committee and the New York Family Law American Inn of Court.

The following is a list of speaking engagements that he has participated in:
NYSSCPA/FAE Litigation Support Committee, Introduction to Business Valuation, "The Initial Document Request," November, 1987;

The Nassau Academy of Law, "Addressing Litigation Support Issues," May, 1988;

The Litigation Support Committee, Nassau Chapter, New York State Society of CPA/FAE All Day Seminar, "The Financial Tools of the Expert," November, 1989;

Foundation For Accounting Education, Litigation Support Conference, "Litigation Consulting: Expanding the Horizons," May, 1990;

Nassau County Bar Association, "Valuation of Law Licenses and Practices - A Mock Trial," May, 1990;

The Accounting and Auditing Procedures Committee, Nassau Chapter, NYSSCPA/FAE All Day Accounting and Auditing Conference, "Audit Guide For Statement On Auditing Standards, No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit," October, 1990;

Suffolk County Academy of Law, "Valuation of Law Licenses and Practices - A Mock Trial," November, 1990;

The Long Island Chapter of the American Society of Appraisers, "Financial Reporting of Cooperatives and Condominiums," May, 1991;

Nassau County Bar Association, A Matrimonial Mock Trial - An Advanced Presentation, "Valuation of Enhanced Earnings Capacity of Law License and Value of Law Practice," May, 1991;

Suffolk Academy of Law, A Matrimonial Mock Trial - An Advanced Presentation, "Valuation of Enhanced Earning Capacity of Law License and Value of Law Practice," November, 1991;

The Accounting and Auditing Procedures Committee, Nassau Chapter, NYSSCPA/FAE, "Other Comprehensive Basis of Accounting," November, 1991;

Nassau Chapter of the NYSSCPA/FAE, Litigation Support Committee, "Determining Capitalization Rates," December, 1991;

The Litigation Support Services Committee, Nassau Chapter, NYSSCPA/FAE, Nassau Chapter Litigation Support Conference, "Bankruptcy Litigation Practice," January, 1992;

The Nassau Academy of Law, "Tax Returns and Financial Statements, Does One and One Always Equal Two?" March, 1992;

The Health and Hospital Law Committee of the Suffolk County Bar Association, "Financial Perspectives of Physicians," December, 1992;

The Bankruptcy Bar Committee of the Nassau County Bar Association, "Tax Aspects of Bankruptcy," January, 1993;

Nassau Chapter of the NYSSCPA/FAE, Litigation Support Conference, "Damage Claims," May, 1993; and

Nassau Chapter of the NYSSCPA/FAE, half-day bankruptcy conference, "Accountant's Role in Bankruptcy," November, 1993;

Nassau Chapter of the NYSSCPA/FAE, "Bankruptcy Issues in Domestic Relations and Other Matters," December, 1995.

Nassau Chapter of the NYSSCPA/FAE, "Preparation of Monthly Operating Reports," September, 1997;

New York Family Law American Inn of Court, "Beyond the Balance Sheet," January 21, 1998;

New England Life Insurance Company, Kennedy Agency, "Business Valuations in Buy and Sell Agreements, Estates and Other Insurable Interests," June 8, 1998;

Association of Certified Fraud Examiners, Long Island Chapter, "Finding Fraud: Analytical Review, Tools and Techniques," November 17, 1999;

American Society of Appraisers, Long Island Chapter, "Every Fraud May Have A Second Story," November 18, 1999;

Association of Certified Fraud Examiners, Long Island Chapter, "Every Fraud May Have A Second Story," February 23, 2000;

Association of Certified Fraud Examiners, Long Island Chapter, "Fraud Detection in a Matrimonial Action," June 13, 2000;

Association of Divorce Financial Planners, "Divorce Planning and How a Certified Financial Planner Can Get Involved," November 8, 2001;

Association of Certified Fraud Examiners, Long Island Chapter, "Conducting a Fraud Examination," November 15, 2001;

IRS Taxpayer Education & Communication and the Educational Foundation of the National Conference of CPA Practitioners Nassau/Suffolk Chapter, "Fraud and How It Was Discovered," November 20, 2003;

Association of Certified Fraud Examiners, Long Island Chapter, "Marketing Fraud Examiner Services," March 13, 2006;

Association of Certified Fraud Examiners, New York City Chapter, "Fraud in the Medical field, Financial Statements and Other Industries," October 16, 2007.

He has also provided litigation support services to the Court as an appointed expert, for attorneys in their matters and for other CPA's. Companies in the following industries have either been valued or investigated:

- Insurance and reinsurance
- Security and guard services
- Law practices and licenses
- Accounting practices and licenses
- Retail shoe chains
- Construction contracting
- Building suppliers
- Restaurants and bars
- Medical and dental practices and licenses
- Veterinary practices and licenses
- Architectural licenses and practices
- Garment manufacturers and jobbers
- Oil delivery companies
- Graphic Arts
- Video production and duplication
- Aerospace
- Corrugated box companies
- Pizza restaurants
- Ice skating rinks
- Cooperative and condominium housing
- Actuaries
- Freight and cargo companies
- Transportation and trucking
- Taxi industry
- Modeling agencies
- Advertising agencies
- Travel agencies
- Staffing agencies
- Electrical wire and components
- Electrical contracting companies
- Electronics companies
- Gasoline stations
- Automotive repair
- Car washes and detail centers
- Auto lubrication centers
- Automobile dealerships
- Landscapers
- Sand and Gravel wholesalers and retailers
- Gyms and Health Spas
- Bed and Breakfasts
- Bagel shops
- Coffee shops
- Convenience stores

Appliance stores
Real estate brokerage and management companies
Entertainers
Recording studios and stages
Glass wholesalers and retailers
Jewelry, wholesale and retail
Health care facilities
Wineries
Check cashing establishments
Travel agencies
Bakeries retail and wholesale
Intangible assets
Educational institutions
Jewelry manufacturers and wholesalers
Watch wholesalers
Clothing Laundromats
Medicaid and Medicare fraud
Sewing machine manufacturers and exporters
Cell phone stores
Import and export companies
Military testing facilities