

CURRICULUM VITAE

Sam Rosenfarb



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CERTIFICATIONS

Certified Public Accountant
(CPA), licensed in New York
State

Accredited in Business
Valuation
(ABV)

Certified Fraud Examiner (CFE)
Certified Valuation Analyst
(CVA)
Certified Business Appraiser
(CBA)

EDUCATION

B.A., Accounting, Queens
College of the City University of
New York

SUMMARY

As Managing Director of the Firm, Sam Rosenfarb originates, supervises and reviews client engagements in the areas of financial consulting, investigations, valuations and expert witness services. With more than 40 years of experience, including Partner-in-Charge of the forensic accounting practice at a large CPA firm, Mr. Rosenfarb is a proven and demonstrated leader. Mr. Rosenfarb's forensic accounting skills arise from his significant experience in the investigation of fraud, financial damages and business crimes.

Mr. Rosenfarb is frequently engaged by clients to provide deposition and trial testimony. Throughout his career, he has testified as an expert witness in numerous matters including damage calculations, matrimonial litigation, accounting malpractice, estate issues, partnership disputes, business valuations and insolvencies. Mr. Rosenfarb has served as a court appointed expert and arbitrator, including appointment to the Panel of Arbitrators by the American Arbitration Association.

Mr. Rosenfarb is a recognized industry expert and has presented seminars and continuing legal education courses on various topics including valuation techniques, mergers and acquisitions, valuation aspects of divorce, forensic accounting and alternative dispute resolutions. In addition, he has hosted the cable television programs "White Collar Crime Report" and "It's All About Money."

PROFESSIONAL AND CIVIC AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
New Jersey Society of Certified Public Accountants
(NJSCPA),

- Past Vice President & Trustee
 - Litigation Services Committee, Chair
 - Alternative Dispute Resolution Committee, Chair
- New York State Society of Certified Public Accountants
(NYSSCPA)
Association of Certified Fraud Examiners
Institute of Business Appraisers
National Association of Certified Valuation Analysts

TRIAL TESTIMONY OF SAM ROSENFARB

DATE	JUDGE	ON BEHALF OF	IN THE MATTER OF	ATTORNEY	COURT	TOPIC
2012	Forrest	Plaintiff	Great Lakes Dredge & Dock et al. v. M/T Orange Sun et al.	Wayne D. Meehan	Federal District Court New York, NY	Lost Profits
2011	Bennett	Respondent	Metzger, Inc. v. FujiFilm et al.	Vincent N. Avallone	Arbitration New York, NY	Breach of Contract
2011	Sheridan	Plaintiff	Sharp Corporation v. Dell, Inc.	Richard S. Taffet	Federal District Court Trenton, NJ	Trademark Infringement
2011	Hellerstein	Defendant	Deep Woods Holdings v. SDIF of Turkey	John A. Basinger	Federal District Court New York, NY	Bank Valuation
2010	Panel	Respondent	Battery Park City Authority v. Brookfield Properties	Peter Wang	Arbitration New York, NY	GAAP Dispute
2010	Panel	Counter Claimants	1818 Mezzanine Fund v. Glenn Edwards and Scott R. Mixer	R. Scott Thompson	Arbitration New York, NY	Breach of Reps & Warranties
2009	Hard	Plaintiff	Signature Health Center, LLC v. The State of New York	Douglas Sanders	Court of Claims Albany, NY	Health Care Damages
2009	Contillo	Defendants	Perelman as Executor v. Booth Computers and James Cohen	Frank Huttle	Superior Court Bergen County NJ	Real Estate Partnership
2009	Gammerman	Plaintiff	Herson et al v. Troon Management, Inc, and Noel Levine	Michael Zaransky	Supreme Court New York, NY	Real Estate Management
2008	Baer	Defendant	Cerveceria Modelo, S.A. v. USPA Accessories LLC	Ira Tokayer	Federal District Court New York, NY	Trademark Infringement
2008	Francis	Defendant	Gerald Gershaw v. Stuart Carlitz and Therapedic Sleep Products, Inc. et al.	Eileen A. Lindsay	Superior Court Middlesex County, NJ	Tax Fraud
2008	Gerges	Plaintiff	Ray Realty, Inc. v. Kwang Hee Lee	Edward G. McCabe	Supreme Court Kings County NY	Lost Profits
2007	Milonas	Respondent	Dalia Genger v. Arie Genger	David W. Lentz	Arbitration New York, NY	Business Valuation
2007	Panel	Respondent	Convergia Networks, Inc. v. Huawei Technologies Co. Ltd et al.	Jay Alexander	International Arbitration New York, NY	Contract Damages
2006	Rudolph	Defendant	Steven Solomon et al. v. Urban Dental Management, Inc. et al	Edward G. McCabe	Supreme Court Westchester County, NY	Damages
2006	Brown	Plaintiff	U.S Trust Corporation v. Jamison et al.	Lawrence Carnevale	Federal District Court Trenton, NJ	Lost Profits
2006	Bernstein	Plaintiff	Merrill Lynch et al. v. American Reprographics et al.	Jantra Van Roy	US Bankruptcy Court New York, NY	Damages from Diverted Business

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2005	Bissell	Defendant	Charles Lomack, et al. v. City of Newark, et al.	Carolyn McIntosh	Federal District Court Newark, NJ	Compliance with Consent Decree
2004	Reiss	Defendant	Dawn Hotel, LLC, et al. v. Robert Peters, et al.	Nathan Ferst	Arbitration New York, NY	Lost Profits Calculation
2004	Schmidt	Plaintiff	Ray Realty Fulton, Inc. v. Kwang Hee Lee	Edward G. McCabe	Supreme Court Kings County NY	Fraudulent Conveyance
2003	Andren	Respondent	Taiwanese Representative v. US Engineering Co.	William Sondericker	ICC Arbitration New York, NY	Damages Calculation
2002	JCMUA Commission	Plaintiff	Cali Harborside Associates v. Jersey City Municipal Util. Auth.	Richard L. Rudin	Jersey City Utilities Authority	Rate Calculation
2001	Voorhees	Respondent	Marcia Goldstein v. Leon Goldstein	Pamela Cerruti	Arbitration Essex County NJ	Alimony Adjustment
2001	Michels	Plaintiff	Samuel Weinstock v. Herman Weinstock	Tab Rosenfeld	Arbitration Essex County NJ	Business Valuation
2001	Mecca	Plaintiff	Mathias Zemel v. Dr. & Mrs. Mahmud Bengash, et al.	Margo Zemel	Superior Court Bergen County NJ	Personal Injury Damages
2001	Tribunal	Respondent	US Manufacturer v. Japanese Trading Company	William. Sondericker	Arbitration New York, NY	Breach of Contract Damages
2001	Bissell	Defendant	United States v. Robert W. Lee Sr. and Robert W. Lee, Jr.	Gerald Krovatin	U.S. District Court Newark, NJ	Income tax issues
1999	Wilson	Plaintiff	Hansen v. Hansen	Gary Newman	Superior Court Morris County NJ	Business Valuation
1999	Klein	Plaintiff	North Dover Ob-Gyn	Keith Burns	Arbitration Ocean County NJ	Valuation of Components of Goodwill
1998	Schaeffer	Defendant	Robert Starbuck v. Jacqueline Munro	John N. Post	Superior Court of NJ, Morris County	Accounting Theory
1998	Weiss	Plaintiff	Dwight Weeks v. James & Louise Pinkin, et al.	Patrick Collins	Superior Court Union County NJ	Breach of Contract Damages
1998	Rigler	Defendant	Sharon Steinberger v. Chaim T. Steinberger	Chaim T. Steinberger	Supreme Court Kings County NY	Enhanced Earnings
1998	Stein	Claimant	Martin Wildmoser v. John Mueller	Owen Hughes	Arbitration Morris County NJ	Business Valuation
1998	Winard	Defendant	Dear v. Garden State Indemnity Corp.	Lewis B. Cohn	Superior Court Essex County NJ	Accounting Malpractice

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1996	Hoens	Defendant	Maggio v. Vernoia Canterrelli	Lewis B. Cohn	Superior Court Essex County NJ	Accounting Malpractice
1996	Barry	Plaintiff	Cooper Distributing Co., Inc. v. Amana Refrigeration	S. M. Chris Franzblau	Federal District Court Newark, NJ	Breach of Franchise Agreement
1996	Tribunal	Claimant	International Clothing Designer v. US Jewelry Manufacturer	David Bressman	Arbitration New York, NY	Breach of License Damages
1994	Bassler	Plaintiff	Florida Video System v. Sony Corp. of America	Richard S. Taffet	Federal District Court Newark, NJ	Breach of Contract Damages & Business Valuation
1994	Garibaldi	Debtor	Erhart Babick Associates Data Services, Inc. Chapter 11	Paul Hollander	US Bankruptcy Court Newark, NJ	Business Valuation
1994	Convery	Defendant	Reese v. Reese	Peter C. Vitanzo	Superior Court Essex County NJ	Business Valuation
1993	Hoens	Plaintiff	USCO v. Frost	Donald Freidman	Superior Court Somerset County, NJ	Theft of Records Damages
1991	Rigler	Defendant	Rae Rosen v. Mark Rosen	Vivienne Garfinkle	Supreme Court Kings County NY	Enhanced Earnings
1991	Freeman	Plaintiff	David Hartwell v. Patricia Hartwell	Vivienne Garfinkle	Supreme Court Westchester County, NY	Enhanced Earnings & Business Valuation

DEPOSITION TESTIMONY OF SAM ROSENFARB

DATE	ON BEHALF OF	IN THE MATTER OF	ATTORNEY	TOPIC
2011	Respondent	Metzger, Inc. v. FujiFilm et al.	Vincent N. Avallone	Breach of Contract
2011	Plaintiff	SCF Arizona v. Wachovia Bank	Martin Karlinsky	Fiduciary Breach
2010	Defendant	Deep Woods Holdings v. SDIF of Turkey	John A. Basinger	Bank Valuation
2010	Plaintiff	Sharp Corp. v. Dell Computer Corp.	Edward F. Maluf	Trademark Infringement
2010	Defendant	Port Authority v. Pittston Warehouse Corp.	Lewis Cohn	Breach of Lease
2010	Defendant	Denac and Pala v. Patasnik	Stephen M. Charme	Reasonable Compensation
2009	Respondent	Battery Park City Authority v. WFP Tower A Co. L.P.	Jeremy Wallison	Accounting Dispute
2008	Plaintiff	Goldwell of New Jersey, Inc. v. KPSS, Inc.	Jeff Zucker	Breach of Franchise Agreement
2008	Defendant	Gershaw v. Stuart Carlitz and Therapedic Sleep Products, Inc.	Eileen A. Lindsay	Breach of Shareholders' Agreement
2007	Plaintiff	Med Alert Ambulance, Inc. v. Atlantic Health System, Inc. et al.	Ralph C. Hofer	Damages from Antitrust Violation
2007	Plaintiff	GFI Brokers, LLC v. John Santana	Lawrence Carnevale	Liquidated Damages
2007	Defendant	Convergia Networks, Inc. et al. v. Huawei Technologies Co. Ltd et al.	Jay Alexander	Contract Damages
2007	Defendant	Paul Marcus v. Lincolnshire Management, Inc.	Gregory T. Heyman	Business Valuation
2006	Defendant	Stanley Capital v. NovaStar Home Mortgage, Inc. et al.	Adam N. Saravay	Damages from Employee Raid
2006	Plaintiff	Dicar, Inc. et al. v. Alan D. Kirkpatrick, Jr. et al.	David L. Harris	Intangible Asset Valuation

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2006	Plaintiff	U.S. Mineral Products v. Anderson Kill & Olick	Gerald Krovatin	Damages from Legal Malpractice
2006	Plaintiff	U.S Trust Corporation v. Jamison et al.	Lawrence Carnevale	Lost Profits
2005	Claimant	NJ Manufacturer v. Sonoco Products Company	William D. Wallach	Breach of Supply Contract
2005	Plaintiff	Vance Wilson v. Daffy's, Inc. et al.	Roger B. Kaplan	Projected Operations
2005	Plaintiff	Merrill Lynch, et al. v. American Reprographics, et al.	Jantra Van Roy	Intangible Business Value
2005	Defendant	Charles Lomack, et al. v. City of Newark, et al.	Carolyn McIntosh	Compliance with Consent Decree
2005	Defendant	Robert L. DeWelt v. Measurement Specialties, Inc., et al.	Tab Rosenfeld	Restatement of Financial Statements
2003	Defendant	Gregory F. Sullivan, M.D. v. McCarter & English	Laurence B. Orloff	Damages from Legal Malpractice
2003	Plaintiff	Donna Fried Calcaterra v. Joseph R. Pagano	Bennett J. Wasserman	Damages from Legal Malpractice
2003	Defendant	Amerace Corp. v. Aetna Casualty & Surety Company, et al.	Dennis Monaghan	Pre-judgment Interest
2002	Defendant	Rohm and Haas v. American Cyanamid, et al.	Mark S. Olinsky	Costs of Environmental Cleanup
2001	Defendant	Carroll v. Estate of Ross Weiss	Keith Burns	Fiduciary Accounting
2001	Plaintiff	Sherrie Krupnick v. Ronald Klein, CPA	Donald Bab	Accounting Malpractice
1999	Defendant	Shui v. Zipf	Frank Lloyd	Wrongful Termination Damages
1998	Plaintiff	Air & Water Technologies Corp., et al. v. Jeffrey Cantwell	Gerald Krovatin	Accounting Errors and Damages

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1998	Defendant	Picinich v. Hiza	Dolph Corradino	Accounting Malpractice
1997	Plaintiff	Lad Construction v. Taylor Woodrow Construction Corps	Steven Brawer	Construction Damages
1997	Plaintiff	Haselkorn v. Haselkorn	Edward Snyder	Business Valuation
1995	Defendant	Edward R. McLean & John K. Edoga v. Dr. Warren Widmann, et al.	John D. Goldsmith	Tracing of Funds
1995	Defendant	Dumar v. Bond and Andiola	Leonard Rosenstein	Accounting Malpractice