

CURRICULUM VITAE

Clayton Giles



Clayton.Giles@rosenfarb.com

(855) 208-2800

ADMISSIONS

New York

New Jersey

Illinois

Southern District of New York

Eastern District of New York

District of New Jersey

Northern District of Illinois

EDUCATION

J.D., Rutgers Law School

B.S. in Accountancy, DePaul

University

MEMBERSHIPS

New York State Bar Association

SUMMARY

Clayton Giles is a forensic accountant and attorney who develops expert damage opinions in litigation involving commercial, securities fraud, intellectual property, and trusts and estate matters. He also develops expert opinions in accounting malpractice litigation, conducts internal fraud investigations, and serves as a consulting expert in commercial and securities litigation.

Mr. Giles has also been lead counsel and tried cases in state and federal courts and hearings before administrative agencies. Having worked at Milberg LLP on *In re Tyco International, Ltd.*, Mr. Giles has significant experience in securities litigation.

Prior to law school, Mr. Giles was a senior accountant at Trebron Management Inc. (formerly GynCor, Inc.), a physician practices management company, where he oversaw the preparation of monthly and year-end financial statements and assisted in the preparation of company budgets.

In 2019, Mr. Giles co-authored “Winning with Financial Damages Experts: A Guide for Litigators”, a book comprised of 15 interviews of highly reputable attorneys and forensic accountants discussing how to gain value using financial damages experts in commercial litigation.

Mr. Giles is a former Judicial Law Clerk for the Honorable Roger M. Kahn (Retired) of the Tax Court of New Jersey.

**Rosenfarb LLC
Case Specific Experience**

DATE	ON BEHALF OF	IN THE MATTER OF	COURT	TOPIC	SUMMARY
2022	Plaintiff	Municipal Capital Appreciation Partners II, L.P., et al. v. Invesque US Holdings, Inc.	Supreme Court New York, NY	Damages Calculation	Expert report commenting on Invesque US Holdings, Inc.'s expert's report calculating accrued liabilities for deferred compensation plan, and calculating damages sustained by Invesque US Holdings, Inc.
2022	Plaintiff	Boyd v. Clark, et al.	Superior Court Hudson County, NJ	Damages Calculation	Expert report calculating damages sustained by plaintiff resulting from defendants' alleged breach of partnership agreement and fiduciary duties and misappropriation
2022	Respondent	Whiteswan Corp. v. Areppas LLC and CID Corporation	American Arbitration Association New York, NY	Breach of Fiduciary Duties	Expert report commenting on Whiteswan Corp.'s expert's report which performs a forensic review of consolidated financial statements and supporting documents of Areppas LLC
2022	Plaintiff	Kaneka Corporation v. Designs for Health and American River Nutrition LLC	U.S. District Court District of Delaware	Damages Calculation	Confidential pursuant to Protective Order
2021	Defendants	OSG 243 LLC and Overseas Shipholding Group, Inc. v. M/V Yochow, Grand Famous Shipping Ltd., et al.	U.S. District Court Southern District of Texas	Damages Calculation	Expert report commenting on TPC Group, Inc.'s expert's report calculating damages sustained by TPC Group, Inc. caused by an allision between the M/V Yochow and Barge OSG 243
2021	Plaintiff	In the Matter of David Elias	Superior Court Bergen County, NJ	Valuation	Expert report evaluating whether discounts for control and marketability should be considered in determining the value of the decedent's interests in business entities in determining a marital elective share of the estate
2021	Defendant	CHLN, Inc. v. North Pier Associates, LLC	Superior Court Hudson County, NJ	Casualty Losses	Expert report determining whether losses sustained as a result of Executive Order requiring restaurants to temporarily cease offering in-person dining constitute losses caused by a casualty under commercial lease
2019	Plaintiff	Emil LLC v. Jacobson, et al.	Supreme Court New York, NY	Damages Calculation	Expert report calculating amount due to plaintiff for loans made to partnership and to comment on partnership's bookkeeping and financial reporting

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2019	Defendant	Hunzinger v. Costello	Supreme Court New York, NY	Damages Calculation	Expert report commenting on plaintiff's expert's valuation report submitted in support of damages sustained by plaintiff resulting from defendant's breach of fiduciary duties and corporate waste
2019	Plaintiffs	MC Diblosi Interior Design, Inc., et al. v. John J. Cozzoli, et al.	Supreme Court Nassau County, NY	Damages Calculation	Expert report calculating damages sustained by plaintiffs resulting from defendant's breach of fiduciary duties and misappropriation
2019	Defendant	Morris Builders, L.P. a/k/a Morris Industrial Builders, L.P. v. Fidelity National Title Insurance Company, et al.	U.S. District Court SDNY	Damages Calculation	Expert report commenting on plaintiff's expert's valuation reports submitted in support of damages sustained by plaintiff caused by leasing property with defective title
2019	Defendant	East Cape May Associates v. New Jersey Department of Environmental Protection, et al.	Superior Court Cape May County, NJ	Damages Calculation	Expert report commenting on plaintiff's expert's report calculating damages sustained by plaintiff caused by defendant's regulatory taking
2018	Defendant	Cue Time Billiards Corp., t/a Hi Tech Billiards v. Hartz Mountain Industries, Inc.	Superior Court Hudson County, NJ	Damages Calculation	Expert report commenting on plaintiff's expert's report calculating damages sustained by plaintiff caused by defendant's alleged miscalculation of plaintiff's percentage share of operating expenses pursuant to commercial lease
2018	Defendants	Future Sanitation, Inc. v. Evergreen National Indemnity Company, et al.	U.S. District Court District of NJ	Lost Profits	Expert report calculating damages sustained by plaintiff caused by defendants' alleged wrongdoing and commenting on plaintiff's expert's report
2018	Plaintiff	In the Matter of the Estate of Alan Meserlian	Superior Court Essex County, NJ	Trustee Accounting	Expert report commenting on Trustee's fiduciary accounting
2018	Plaintiff	Michael Von Bevern v. EZOPS, Inc. and Bikram Singh	Superior Court Middlesex County, NJ	Employment Damages	Expert report calculating lost compensation sustained by plaintiff caused by tortious interference with contract and prospective economic advantage

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2018	Defendants	Comprehensive Neurosurgical, P.C., et al. v. The Valley Hospital, et al.	Superior Court Bergen County, NJ	Damages Calculation	Expert report calculating damages sustained by plaintiffs caused by exclusive agreement with co-defendant and commenting on plaintiffs' expert's report
2017	Defendant	Jordan Bardach, et al. v. Matthew G. Weber and Citrin Cooperman & Company, LLP	Supreme Court New York, NY	Damages Calculation	Expert report calculating damages sustained by plaintiff caused by misappropriation of client funds and commenting on plaintiff's expert's report
2017	Counter-Claimant	Karim Hutson and Genesis Member, LLC v. Jazz Realty II, LLC	American Arbitration Association New York, NY	Damages Calculation	Expert report calculating damages sustained by counterclaimant resulting from petitioner's failure to distribute counterclaimant's distributable share of earnings from development projects
2017	Plaintiff	Ronny Becker v. Daniel Perla, Daniel Perla Associates, L.P., et al.	Supreme Court New York, NY	Damages Calculation	Expert report calculating damages sustained by plaintiff as investor in beachfront resort development and commenting on fiduciary accountings
2017	Plaintiff	Jenap Turk v. Greenburgh Central School District, et al.	U.S. District Court SDNY	Employment Damages	Lead expert and expert report calculating lost compensation sustained by plaintiff caused by wrongful termination
2017	Plaintiffs	Kristy Zagula, et al. v. Richard Pineles, Apple Health Consortium Inc., et al.	U.S. District Court District of NJ	Diverted Employee Payroll Deductions	Analyze discovery and assist counsel in discovery requests
2016	Respondent	Fremak Industries, Inc. v. ISMT Limited	International Court of Arbitration New York, NY	Lost Profits	Expert report calculating lost profits sustained by claimant caused by negligent manufacture of coupling stock and commenting on claimant's expert's report
2016	Respondent	Vincent Crepy v. Reckitt Benckiser LLC	JAMS Arbitration Newark, NJ	Employment Damages	Expert report calculating lost compensation sustained by claimant caused by wrongful termination and commenting on claimant's expert's report

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2016	Defendants	Gary Fragin v. First Funds Holdings LLC f/k/a First Funds LLC, et al.	Supreme Court New York, NY	Breach of Contract	Expert report evaluating solvency of corporate defendant and commenting on plaintiff's expert's report
2016	Counter-Claimant	Open Scan Technologies, Inc., v. Factor Systems, Inc. d/b/a Billtrust	Arbitration Wilmington, DE	Damages Calculation	Expert report calculating damages sustained by counterclaimant caused by seller's material nondisclosures in company acquisition
2016	Defendant	El Sid Properties, LLC v. Donald A. Levine, et al.	Superior Court Essex County, NJ	Breach of Duty/Fraud	Expert report evaluating adequacy of consideration provided to plaintiff in connection with refinance loan proceeds and commenting on plaintiff's expert's report
2016	Defendant	Morris Builders, L.P. a/k/a Morris Industrial Builders, L.P. v. County of Westchester, et al.	U.S. District Court SDNY	Damages Calculation	Expert report calculating damages sustained by plaintiff caused by leasing property with defective title and commenting on plaintiff's expert's report
2015	Respondent	Jeffrey Lipton and Shelley Lipton v. The Ayco Company, L.P.	Arbitration Pittsburgh, PA	Tax Malpractice	Expert report providing opinion on defendant's liability for tax malpractice and commenting on claimants' expert's report
2015	Plaintiff	Virginia Roriston v. Ann B. Lesk, Esq., et al.	Superior Court Essex County, NJ	Damages Calculation	Expert report calculating damages sustained by plaintiff caused by defendants' legal malpractice
2015	Claimant	Chatham Capital Holdings, Inc. v. Continental Casualty Company (CNA)	Arbitration New York, NY	Insurance Coverage	Expert report quantifying claimant's litigation exposure to potential claims covered by private equity professional liability policy
2015	Plaintiff	Doris Barr v. Harry Barr	N/A	Calculation of Value	Calculated value of defendant's 100% equity interest in plumbing, heating, and cooling business

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2014	Defendants	Knockout Vending Worldwide, LLC, et al. v. Grodsky Caporrino & Kaufman CPA's, et al.	Supreme Court Suffolk County, NY	Accounting Malpractice	Expert report providing opinion on defendants' liability for accounting malpractice and commenting on plaintiffs' expert's report
2014	Plaintiff	Jeffrey Peters v. Tara Sheerin	N/A	Calculation of Value	Calculated value of defendant's 51% equity interest in consulting firm
2013	Counter-Claimant	Jing Zhang, et al. v. Jenzabar, Inc., et al.	U.S. District Court EDNY	Embezzlement	Expert report identifying funds unaccounted for by former Director of Operations in wrongful termination action