

DAVID H. GLUSMAN, CPA/CFF, FABFA, CFS, Cr. FA
Curriculum Vitae

Business:

Partner
Marcum LLP
1601 Market St.
4th Floor
Philadelphia, PA 19103
David.glusman@marcumllp.com

Advisory Services Group
Healthcare Services Group
Partner in Charge – Philadelphia region (2009-2014)
Modern Family & LGBT Services Practice 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 (inactive)

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

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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, Fellow, Certified Forensic Accountant (Cr.FAC) Member - Editorial Advisory Board – *The Forensic Examiner* (2006-) Member, American Board of Forensic Accounting within the American College of Forensic Examiners Institute (2007-2008 term). Diplomate of the American Board of Forensic Accounting; Fellow of the American Board of Forensic Accounting.
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:

October 2006 – *Accountants' Roles and Responsibilities in Estates and Trusts* (formerly titled *Fiduciary Duties and Liabilities: Tax and Trust Accountant's Guide*, with Gabriel Ciociola, JD, CCH press (additional editions 2008-2009-2010-2011)
July 2007 - ***Fraud Casebook - Lessons from the Bad Side of Business (The Trusting Business Owner, Chapter 13)***, Edited by Joseph T Wells, CPA, CFE; published by John Wiley & Sons 2007 by the Association of Certified Fraud Examiners, Inc.
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"

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- 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?"
- 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)

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- 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

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- 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 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"

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- Spring 1993, *Physician's Money Management Letter*, "Maximizing Collection of Your Accounts Receivable"
- 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”

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- 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

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David H. Glusman, CPA

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- 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.
- October 2006, *Estate and Trust Issues*, Pennsylvania Institute of Certified Public Accountants, 2006 Divorce Conference with Mark S. Blaskey, XPA, JD and David N. Hofstein, JD
- October 2006, *Reading and Understanding Financial Statements*, Continuing Legal Education, Law Offices of Neal Jacobs, with Arthur M. Scherr, CPA
- November 2006, *Reading and Understanding Financial Statements*, Continuing Legal Education, Zarwin, Baum, DeVito, Kaplan, Schaer, Toddy P.C. with Joseph DeSimone, CPA, CVS
- November 2006, *Spoliation: Attorney's Perspective, Accountants' Issues* with William K. Pelosi, Esq. and Gary M. Samms, Esq., Pennsylvania Institute of Certified Public Accountants 2006 Litigation and Forensic Services Conference.

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- February 2007, *An Overview of Business Valuation Uses and Methodologies and Forensic Accounting Issues*, James E. Beasley School of Law, Temple University, Lecture by Invitation.
- April 2007, *Why Use a Forensic Accountant*, Family Advocate – American Bar Association § of Family Law, Spring 2007
- June 2007, *Adding a Non-Physician Practitioner to Your Team's Roster*, Practice Pulse
- September 2007, *Stop the Ride—I want to Get Off*, Practice Pulse
- November 2007, *Analysis of a Fraud; Philadelphia Seaport Museum Fraud by John S. Carter*; Pennsylvania Institute of CPAs Fraud educational conference.
- November 2007, *Analysis of Assets Available for Equitable Distribution –the Discovery Process*, Pennsylvania Institute of Certified Public Accountants 2007 Divorce Conference, with Mitchell Benson, CPA
- December 2007, *Advanced Spoliation*, with William Antheil, Esquire and William MacMinn, Esquire, Pennsylvania Institute of Certified Public Accountants 2007 Litigation and Forensic Services Conference.
- April 2008, *How to Prevent Theft and Fraud in Your Office*, Delaware, Montgomery and Philadelphia County Medical Societies, PA Chapter of the American College of Physicians and Delaware County Chapter – Professional Association of Health Care Management Combined Annual Meeting
- June 2008, *The Deal Gone Bad; The Case of Internet Video Systems*. The Legal Write, Spring-Summer 2008
- October 2008, PICPA Divorce Conference, *Interesting Experiences* with Robert J. Grossman, CPA/ABV, ASA, CVA, CBA and Lee S. Lawrence CPA, CMA, CIA
- November 2008, *The Changing Landscape for Physician Compensation Plans*, Practice Pulse, Fall 2008.
- February 2009, *Reading and Understanding Financial Statements*, The James E. Beasley School of Law, Temple University, Adjunct Faculty – Planning for the Family that Owns and Operates a Business, LLM Program. (repeated by invitation February 2010)
- May 2009 - Moderator - Electronic Health Records Roundtable - Margolis & Company P.C.
- June 2009 - *Accounting Issues and Due Diligence in Merger Opportunities*; Pennsylvania Bar Institute, with Joseph L. DeSimone, CPA, CVA
- October 2009, Pennsylvania Institute of CPAs Annual Divorce Conference, *Finding Fraud and the Next Steps* with Levi S. Wolf, Esquire and Robert Brennan, CPA
- November 2009, Pennsylvania Institute of CPAs Annual Forensic and litigation Services Conference, *Marketing Your Forensic Practice*, with Charles S. Lunden, CPA, John E. Mitchell, CPA and Lisa A. Myers, CPA
- December 2009, *The Role of the Fiduciary in the Estate and Trust Arena* By Stephen D. Lassar, CPA, JD and David H. Glusman, CPA *The Legal Intelligencer* - December 07, 2009

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- October 2010, Pennsylvania Institute of CPAs Annual Divorce Conference *Forensic Review of Client Accounts*, with David N. Hofstein, Esquire, David Ladov, Esquire and David Kaplan, CPA, JD
- November 2010, Pennsylvania Institute of CPAs Annual Forensic Accounting Conference, *Forensic Accounting Boot Camp* with Michael Molder, CPA, JD, CFF, CFA, and Eric Milby, Esquire
- February 2011, Pennsylvania Institute of CPAs Forensic and Litigation Committee meeting, CPE: *Litigation Support: Moving from Accountant to Expert Witness (Analysis of a Healthcare Fraud)*
- October 2011, Pennsylvania Institute of CPAs Annual Divorce Conference – *Personal Goodwill - Theory and Practice*, with Mark Momjian, Esquire
- January 2012, *Fundamentals of Construction Accounting*, Continuing Legal Education, Cohen Seglias Pallas Greenhall & Furman P.C. with Joseph DeSimone, CPA, CVA and Michael Ostafy, CPA, MT
- June 2012, Marcum News Flash/Web article, *Hospitals, Physicians and Others Continue to be Impacted with Supreme Court Affirmation of Affordable Care Act*, with Matt Bavolack
- September 2012 *The Legal Intelligencer* Litigation Summit- *What's Hot in Litigation – Working Effectively with Economic Damage Experts*, with Michael Adler, Esquire
- October 2012, Pennsylvania Institute of CPAs Annual Divorce Conference – Co- presentation *Initial interview with Expert and Annual Case Law Update*, with Mary Cushing Doherty, Esquire and Joo Park, Esquire
- January 2013, The Advisory Board Winning is Everything Practice Management Conference – Panelist “CGO:M&A – Seller’s Panel” with Allan Koltin, Paul Argy and Todd Fentress
- October 2013, Pennsylvania Institute of CPAs Annual Divorce Conference – Co- presentation Legal and Forensic Issues in Divorce with The Honorable Rochelle Grossman, Chester County (PA) Master
- November 2013 – Weidner University Accounting Society – *Introduction to Forensic Accounting*
- January 2014 – *Critiquing and Defending Business Valuations*, Continuing Legal Education at Eckert Seamans with Michael J. Molder, JD, CPA, CFE, CVA, CFF
- January 2014, Supreme Court’s Daubert Guidance Is Alive and Well, with Michael J. Molder, JD, CPA, CFE, CVA, CFF – *The Legal Intelligencer*
- March 2014, “Forensic Accounting Considerations in Med Mal Litigation,” *The Legal Intelligencer*, with Michael J. Molder, CPA, JD, CFE, CVA, CFF
- April 2014, Reading the Semaphore of the Red Flags of Fraud, with Michael J. Molder, CPA, JD, CFE, CVA, CFF, *The Legal Intelligencer*
- June 2014, Tax Advice for Pennsylvania’s LGBT Spouses-to-Be, *Philadelphia Business Journal*
- July 2014, Financial Oversight and the Institutional Investor, with Michael J. Molder, CPA, JD, CFE, CVA, CFF, *The Legal Intelligencer*

August 2014, Co-Management: A Win-Win Model for Hospital and Physician Relationships, *Philadelphia Business Journal*

September 2014 - Ethical Issues that May Arise When Using an Expert Witness, *The Legal Intelligencer* 2014 Litigation Summit, with Michael J. Molder, CPA, JD, CFE, CVA, CFF

October 2014, The Trials and Tribulations of the Innocent Spouse, with Matthew D. Lee, Esquire, PICPA 2014 Divorce Conference

November 2014, Valuation Issues Unique to the Health Care Marketplace, PICPA 2014 Business Valuation Conference

November 2014, Business Valuation in Litigation and Shareholder Disputes, PICPA 2014 Business Valuation Conference

January 2015 -- Not Even Taxes Are Certain in Valuation of Pass-Through Entities, *Legal Intelligencer*, with Michael J. Molder, CPA, JD, CFE, CVA, CFF

April 2015 Rolling the Dice With Monte Carlo Simulations, *Legal Intelligencer*, with Michael J. Molder, CPA, JD, CFE, CVA, CFF

April 2015; 11 LGBT Tax Planning Tips; Huffington Post “Huffpost Gay Voices”

April 2015, Innocent Spouse Tax Relief in Same-Sex Married Couples, *New York Law Review*, with Janis Cowhey, CPA, JD

May 2015; Statistical Analysis in Commercial Litigation; Marcum LLP, *Forensic Files*

June 2015, Tax Planning Tips for married same-sex couples; *Philadelphia Gay News*

July 2015, ‘Innocent Spouse’ Tax Relief: Facts and Circumstances Will Prevail; *The Legal Intelligencer*

September 2015, Post-Merger and Acquisition Disputes *The Legal Intelligencer* 2015 Litigation Summit, with Eric Milby, Esquire

September 2015; What to Expect in the Future with the Supreme Court's Decisions Regarding Same-Sex Marriage; CPA Now (PICPA blog)

October 2015 The High Price of Healthcare Fraud Likely to Keep Getting Higher; *Metropolitan Corporate Counsel*, with Thomas W. Reinke

January 2016 Payment Models Dictate New Physician Compensation Arrangements *The Legal Intelligencer*

August 2016; CMS Announces New Bundled Payment Models; Marcum LLP Healthcare Blog

August 2016; Health Insurance Portability and Accountability Act; Marcum LLP Healthcare Blog

September 2016 Fair Market Value in Healthcare Transactions; MGMA Pennsylvania Chapter Webinar

October 2016; Physician Billing Returns to the Medicare Fraud Spotlight, *The Legal Intelligencer*

October 2016; Ethics and Practice Policies, with John D. Bullock, CPA, PICPA 2016 Introduction to Accountants’ Roles & Responsibilities in Divorce Conference

October 2016; Dollars in Divorce, with Elizabeth Early, JD, PICPA Advanced Issues in Divorce Conference

May 2017, Use of MVD and related tools in litigation/advisory environment; Marcum LLP presentation

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- April 2019, Corporate Integrity Agreements, Trending in Healthcare
- July 2019; Issues in Corporate Integrity Agreements in Health Care Fraud and Abuse, The Legal Intelligencer
- September 2019; Health Care Valuations Present Unique Challenges; Pennsylvania Institute of Certified Public Accountants Journal
- November 2019; Forensic Accounting in Health Care (Anatomy of healthcare fraud); Marcum LLP sponsored Continuing Legal Education
- May 2020; Northeastern University – D’Amore –McKim School of Business; ENTR -6211 Entrepreneurship: Services and Retail Business Creation; Guest lecturer (Professor Benjamin Compaine)
- December 2020 – The Comprehensive Guide to Economic Damages, 6th Edition (Published by BVR) Edited by Nancy Fannon and Jonathan M. Dunitz; Chapter entitled: Fair Market Value in Regulations Impacting Physician Practices and Healthcare-Related Government Enforcement Actions; Pamela Brecht, Esquire, Alice G. Gosfield, Esquire, David H. Glusman, CPA/CFF, FABFA, Cr. FA, Thomas W. Reinke, MA
- September 2021, Health Care and Standards of Value in Contracts and Litigation, *The Legal Intelligencer*, with Thomas W. Reinke, MA.
- October 2021, Marcum Corporate Compliance & Fraud Summit; Forensic Accounting in Healthcare, with Pamela Brecht, Esquire
- October 2021, Marcum CPE; Fair Market Value in Healthcare Organizations, Subject to Anti-Kickback & Stark Regulations
- December 2021, Forensic Accounting in Healthcare; with Jason Moi, CPA (continuing education course)
- December 2021; Billing Value and Performance, with Thomas Reinke, MA, *The Legal Intelligencer*
- March 2022; Expanded Outpatient Services Offer New Opportunities in Healthcare Provider Contracting, *Marcum LLP Healthcare Blog*
- May 2022, How to Define Fair Market Value Rate of Return in Healthcare Agreements, *The Legal Intelligencer*
- May 2022, Developing More Effective Management Agreements, with Thomas W. Reinke, MA, *Marcum LLP Healthcare Blog*
- August 2022; The Role of Forensic Accounting in Qui Tam Matters, with Thomas Reinke, MA, *The Attorneys Guide*, Marcum LLP Healthcare Blog
- September 2022; Litigation’s Nemesis: Dirty Data Presents Complex Challenges, with Thomas W. Reinke, MA, *The Legal Intelligencer*
- October 2022; Forensic Accounting in Healthcare, with Michael Morse, Esquire; 2nd Annual Marcum Corporate Compliance & Fraud Summit
- January 2023; Anatomy of a Qui Tam Healthcare Kickback Investigation: How Corporate Compliance Can Avoid and Mitigate Claims, with Alice G. Gosfield, Esquire, Marcum LLP Continuing Legal Education Seminar.
- January 2023; How to Read and Understand Financial Statements and Tax Returns, with Jesse LaGrossa, CPA/CFF, Marcum LLP Continuing Legal Education Seminar.

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- January 2023 – The Comprehensive Guide to Economic Damages, 7th Edition (Published by BVR) Edited by Jimmy S. Pappas William Scally and Steven M. Veenema; Chapter entitled: Fair Market Value in Regulations Impacting Physician Practices and Healthcare-Related Government Enforcement Actions; Pamela Brecht, Esquire, Alice G. Gosfield, Esquire, David H. Glusman, CPA/CFF, FABFA, Cr. FA, Thomas W. Reinke, MA
- March 2023; Challenges in Discovery, with Jesse LaGrossa, Marketing LLP Insights™
- June 2023, The Cost of Splitting: An inside look at the role of Forensic Accounting in Doctors' Divorce Settlements, with Toni Megna, CPA; Thee IAFL USA Chapter Newsletter
- September 2023, Data Tools in Litigation Support Miss Crucial Details, *Philadelphia Legal Intelligencer*, with Jesse LaGrossa, CPA and Thomas Reinke, MA
- October 2023 – Healthcare Fraud, OIG and Qui Tam Issues, with Alice G. Gosfield, Esquire, Continuing Legal Education/Continuing Professional Education (CPA) Program sponsored by Marcum LLP Corporate Compliance Summit (2023, 3rd annual)
- October 2023, Data Tools in Litigation Support Miss Crucial Details, *Philadelphia Legal Intelligencer*, with Jesse J. LaGrossa and Thomas W. Reinke
- December 2023, *AI is Coming to Healthcare providers; Are you ready?* Marcum LLP – Trending in Healthcare™
- April 2024, Working with Experts to Render or Challenge an Equitable Accounting, *Thomson Reuters Practical Law*, with Edward Waddington, CPA and Jesse LaGrossa, CPA/CFF, CVA, CFE

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

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- 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
- January 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 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

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- 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.

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- 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.
- 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.

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- 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.
- December 2007, Deposition Testimony in *Consolidated Rail Corporation, Green Acquisition Corporation v. EquiServe and EquiServe, Inc., v. Norfolk Southern Corporation and CSX Corporation* – US District Court for the Southern District of New York, 05 Civ. 2932 (DC) regarding damages in a matter regarding a transfer agent's alleged malfeasance.
- December 2007, *Baraka v. Hashemian*, Master's Hearing on Income Available for Support, Expert testimony, Commonwealth of Pennsylvania, County of Philadelphia, Court of Common Pleas No. 02-86352, Master Howard S. Kaplan, presiding
- December 2007, In re *The Estate of Grace E. Kearney*, The Honorable C. Theodore Fritch, Jr., presiding, Bucks County (PA) Court of Common Pleas O.C. File No. 20050139 Hearing on the removal of the co-executor and appointment of a receiver, expert testimony on accounting policies and procedures, loan documentation and business valuation.
- December 2007, *Pusey vs. Pusey*, Hearing re Income available for support, Expert testimony, in the Court of Common Pleas, Chester County, PA No 00718N2005, The Honorable James P. MacElree, II, Presiding.
- March 2008, Deborah L. *Pierce, D.O. v. Abington Emergency Physicians Associates, P.C.* National Health Lawyers Association Arbitration #A-020907-497 before -, Expert testimony regarding alleged damages in a case of alleged gender discrimination in a medical group.
- May 2008, Expert testimony in Legal Malpractice Case – *Daubert Hearing, Reis and Katz vs. Barley Snyder, Senft & Cohen LLC*, in the Eastern District Court for the Eastern District of Pennsylvania before the Honorable James Knoll Gardner, Civil Action 05-CV-01651
- September 2008, Expert testimony in Legal Malpractice Case regarding business valuation and lost profits, *Reis and Katz vs. Barley Snyder, Senft & Cohen LLC*, in the Eastern District Court for the Eastern District of Pennsylvania before the Honorable James Knoll Gardner, Civil Action 05-CV-01651.
- October 2009, Expert testimony in Legal Malpractice Case regarding lost profits, *Winner Logistics v. LLM and Fitzgerald, Lentz and Bubba*, Philadelphia Common Pleas Court, before the Honorable Mark I. Bernstein, October Term 2006 No.2164.
- February 2010, Trial testimony in *Fredman v Fredman* – Court of Common Pleas, Centre County, Pennsylvania, Civil Case #2007-406; expert testimony on business valuation, forensic accounting and income and estate tax issues, the Honorable Thomas Kistler, presiding.
- March 2010, Deposition expert testimony regarding valuation of a partner's interest in a dissociated shareholder's matter, *Eigles v. Kim*, U.S. District Court for the E.D. of Maryland Civil Action No. 1:07-CV-2223
- January 2011, FINRA Dispute Resolution—Arbitration Number 09-00257, Expert testimony regarding valuation of a deceased partner's interest before Arbitration Panel, John James McGovern, Jr., Esquire, Catherine S. Kopley, Esquire and Ethan L. Lewis, Ph.D; *DSX, et al v Estate of Ralph P. DiDonato, Et al.*

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- November, 2011, *Robert M. Reardon v. Paul G. Boylan and LeClair Ryan, P.C.*, Middlesex (Mass), Superior Court, CA No. 08-3721, The Honorable Merita A. Hopkins, presiding, Expert witness relating to Business valuation and lost profits analysis in legal malpractice action
- December 2011, *Mary Ann Booth, Exec. V. David J. Waltz, et al*, Superior Court, Judicial District of Hartford, CT, Docket No (X04) CV-10-6011749-S, The Honorable William Bright, Jr., presiding, hearing on Pretrial remedy, Expert testimony regarding business valuation
- April 2012, *Gerald Mosca v. All Vision LLC, Greg Smith, Scott Anzel, Robert Horowitz, Robert Sommer and Roger Lipitz*, Superior Court of New Jersey, Law Division – Morris County, Civil Action 1914-10, Deposition Expert Testimony on alleged unpaid bonus.
- April 2012, *Mary Ann Booth, Exec. V. David J. Waltz, et al*, Superior Court, Judicial District of Hartford, CT, Docket No (X04) CV-10-6011749-S Deposition Expert Testimony on valuation of business interest
- April 2012, *Eric C. Rost v. Hometown Health Plan, Inc.*, American Arbitration Association Case 79 116 Y 00046 10 DWPA (Nevada), Deposition Expert testimony regarding terms of contract, FMV compensation and private inurement issues.
- May 2012, *Mary Ann Booth, Exec. V. David J. Waltz, et al*, Superior Court, Judicial District of Hartford, CT, Docket No (X04) CV-10-6011749-S, The Honorable William Bright, Jr., presiding, hearing on Pretrial remedy, Additional expert testimony regarding business valuation.
- July 2012, *Eric C. Rost v. Hometown Health Plan, Inc.*, American Arbitration Association Case 79 116 Y 00046 10 DWPA (Nevada), Arbitration Hearing Expert testimony regarding terms of contract, FMV compensation and private inurement issues
- December 2012, *Barbagallo v Marcum*, United States District Court for the Eastern District of New York, The Honorable Jack Weinstein, presiding, testimony regarding partner's breach of fiduciary duty and related matters.
- January 2013, *Stevens v Landmark Partners, Inc.*, United States District Court for the District of Connecticut, The Honorable Michael Shay presiding, Case No. :3:09-cv-00498 (MPS); deposition testimony regarding business valuation and damages related to alleged wrongful termination.
- March 2013, *Pinnacle Treatment Centers, Inc. et al., vs. Endeavor House North, LLC, et al.* United States District Court for the District of New Jersey, Case No. 02:11-CV-04650-WJM-MF, deposition testimony regarding medical billing, GAAP accounting and merger and acquisition issues in purchase price determination
- April 2013, *Stevens v Landmark Partners, Inc.*, United States District Court for the District of Connecticut, Case No.:3:09-cv-00498 (MPS), expert testimony regarding profit sharing and related plans and forensic accounting related to implementation of Equity Participation Plan.
- August 2013, *Sloan v. David Frascella and Larry Frascella*, United States District Court for the Eastern District of Pennsylvania, The Honorable Juan Sanchez presiding, Civil Action No.03609, expert testimony regarding business valuation, lost profits and indicia of ownership.

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- February 2014, *U S Accu-Measurements, LLC and Ross Consulting Group, Inc. v. Ruby Tuesday, Inc.* United States District Court for the District of New Jersey (Newark, NJ) Docket No. L-7101-10, The Honorable Kevin McNulty, presiding, expert testimony regarding alleged damages in a Common Area Maintenance audit contract dispute.
- March 2014 *MedAssets Net Revenue System, LLC v. Downey Regional Medical Center* United States District Court for the Central District of California, Western Division, No. CV 13-01936-ODW, expert witness deposition testimony regarding hospital billing and collection and revenue cycle issues
- September 2014 *John Cancelliere et al. v. Buckno Lisicky & Company*, Court of Common Pleas, Northampton County C-48-CV-2011-2399, The Honorable Jennifer R. Sletvold, Presiding, expert testimony in business valuation/legal malpractice action at a *Frye* hearing.
- September 2014 *John Cancelliere et al. v. Buckno Lisicky & Company*, Court of Common Pleas, Northampton County C-48-CV-2011-2399, The Honorable Jennifer R. Sletvold, Presiding, expert testimony in business valuation/legal malpractice action as an expert in business valuation, merger and acquisition structure, causation, and related issues.
- September 2015 *Anna Dubyanskite, MD and Gary Gilman, MD*; AAA Case No. 01-14-00003426; Testimony on Business Valuation of a medical practice; Benjamin Picker, Esquire – Arbitrator
- November 2015, *Brandow Chrysler Jeep Company et al. vs. Reed Smith*, Montgomery County Pennsylvania, Court of Common Pleas Docket 10-31009, the Honorable Gerald Corso, presiding, expert testimony on damages in an auto dealership.
- May 2016, *Tri-Co Federal Credit Union vs. Zydel Provisions, Inc. et al.*, Superior Court of New Jersey, Law Division, Civil Part, Morris County, Docket 63373-13, expert deposition testimony on banking and lost profits issues.
- June 2016, *Mercadante v. Gelles*, Common Pleas Court of Montgomery County (PA), Master's Hearing on Income Available for Support, the Honorable Mindy Harris, presiding, expert testimony on IAP
- June 2016; *Harry Scott v Grace Marie Hoffman*, Montgomery County Pennsylvania, Court of Common Pleas Docket 08-09260 the Honorable Arthur R. Tilson, presiding, expert testimony on discovery issues related to QuickBooks re business valuation.
- July 2016; *United States of America v. Rose Umana*, United States District Court for the Middle District of Pennsylvania Docket 1:14CR00151-001, expert witness testimony regarding home care billing issues in sentencing hearing, the Honorable Sylvia H. Rambo, presiding.
- September 2016; *Children's National Medical Center vs. Hitt Contracting, Inc. and MR Metals, Inc.*; Superior Court of the District of Columbia; 2015 CA 008821; expert witness deposition testimony; lost profits and construction losses.
- October 2016; *Phipps Houses Services, Inc. v. New York Presbyterian Hospital, et al.* New York Supreme Court, County of New York No 651161.2012, deposition testimony on defined benefit pension issue in leased employee cost dispute.

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- December 2016; *Berish Berger, et al. v. Cushman & Wakefield of Pennsylvania, Blank Rome LLP and Cozen O'Connor, P.C.*, United States District Court - Southern District of New York; Case No. 12-cv-09224; expert deposition testimony on tracing funds in a matter underlying a legal and professional malpractice action.
- April 2017, *Tri-Co Federal Credit Union vs. Zydell Provisions, Inc. et al.*, (Original Docket Superior Court of New Jersey, Law Division, Civil Part, Morris County, Docket 63373-13) transferred to Private Arbitration before the Honorable Alvin Weiss (retired), expert arbitration testimony on banking, valuation and lost profits issues.
- May 2017; *Harry Scott v Grace Marie Hoffman*, Montgomery County Pennsylvania, Court of Common Pleas Docket 08-09260 the Honorable Bruce Goldenberg, Equitable Distribution Master, presiding, expert testimony on business valuation.
- June 2017 – *Mark Weiss, M.D. v Thomas Jefferson University, et al.*, Court of Common Pleas, Philadelphia County, PA September Term 2015; No. 02839, The Honorable Paula A. Patrick, presiding, expert trial testimony re physician compensation, mitigation and damages in physician wrongful termination matter.
- June 2017; *Phipps Houses Services, Inc. v. New York Presbyterian Hospital, et al.* New York Supreme Court, County of New York No 651161.2012, The Honorable Shirley Werner Kornreich, presiding, expert witness trial testimony on defined benefit pension issue in leased employee cost dispute.
- July 2017, *United States ex rel. Natalie Raven and Christy Curtis v. Georgia Cancer Specialists I, P.C., et al.* United States District Court Northern District of Georgia, Atlanta Division, Civil Action File 1-11-VC-0994-CAP, expert deposition testimony on fair market value and commercial reasonableness in *Qui Tam* action.
- December 2017; *Harry Scott v Grace Marie Hoffman*, Montgomery County Pennsylvania, Court of Common Pleas Docket 08-09260 the Honorable Daniel J. Clifford, presiding, expert testimony on business valuation.
- January 2018; *Marc Gerald Comyns v. David Louis Fitzgerald*, FINRA Arbitration Claim number 16-03482, Adam Bronstein, Thomas Salzer and Mark Stein sitting as Arbitrators, expert testimony on business damages in RIA matter.
- March 2018, *United States ex rel. Natalie Raven and Christy Curtis v. Georgia Cancer Specialists I, P.C., et al.* United States District Court Northern District of Georgia, Atlanta Division, Civil Action File 1-11-VC-0994-CAP, The Honorable Charles A. Pannell, Jr., presiding, expert testimony at *Daubert* hearing regarding fair market value and commercial reasonableness in home health care arrangement.
- August, 2019, *Global Neurosciences Institute, LLC et al. v Capital Health Systems, Inc., et al.* United States District Court for the District of New Jersey NO 3:16-cv-01972-MAS-LHG; and *Capital Health Systems, Inc., v. Erol Veznedaroglu et al.* United States District Court for the District of New Jersey NO. 3:15-cv-08288-MAS-LHG, expert deposition testimony on lost profits.
- August, 2020, *United States of America ex. rel. Yoash Gohil vs. Sanofi U.S. Services Inc., et al.* United States District Court for The Eastern District of Pennsylvania No-02-cv-2964-ABB, Expert deposition testimony on fair market value and commercial reasonableness in

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- Qui Tam* regarding pharmaceutical program for physician billing support services arrangements.
- December 2020, *Sharon Shelanski, M.D., v. George L. Martin, M.D., P.C and George L. Martin, M.D.*, Pennsylvania Court of Common Pleas, Montgomery County; No. 2016-26887, Testimony regarding employment claim of shareholder status, The Honorable Jeffrey S. Saltz, presiding (Via Zoom™)
- February 2021, *Scott and Maria Larson and ExecuPharm, Inc. v. George M. Nikolaou, Esquire and Nickolau Law Offices LLC*, Court of Common Pleas, Montgomery County; No. 2013-22883, Expert Testimony regarding malpractice claim on forensic accounting, assessment of economic damages and the standard of care of a trustee of an ILIT, The Honorable Jeffrey S. Saltz, presiding (Via Zoom™)
- September 2021, *Michael H. Fleisher et al., v. Thomas S. Vates, III*, et al. Superior Court of New Jersey, Law Division, Monmouth County; Docket No. L-000022-20, Expert witness deposition testimony on lost profits, business valuation and related loss measurement issues, via Zoom™
- October 2021, *Robert A. Schultz, Jr. et al vs. Midland Credit Management, Inc. et al.* ; United States District Court for the District of New Jersey, Civil Action No. 2:16-cv-MCA-ESK, expert deposition testimony on filing requirements for 1099-C (COD).
- February 2022 *Global Neurosciences Institute, LLC et al. v Capital Health Systems, Inc., et al.* United States District Court for the District of New Jersey NO 3:16-cv-01972-MAS-LHG; and *Capital Health Systems, Inc., v. Erol Veznedaroglu et al.* United States District Court for the District of New Jersey NO. 3:15-cv-08288-MAS-LHG, expert deposition testimony on lost profits on supplemental report.
- February 2022, *Grete Golf Properties, LLC v. Somerset Plantation, LLC and Mark Benevento*, American Arbitration Association, Commercial Arbitration Tribunal; Thomas A. Decker, presiding, expert testimony regarding real estate transactions.
- May 2022, *In Re: The Marriage of Eliezer Hernandez and Annette Otero*, Circuit Court of the Fifteenth Judicial Circuit, in and for the County of Palm Beach County Florida, Case 502020DR000393XXXXNB, Family Division, Deposition expert testimony on fair market value of cardiologist's compensation, workforce in place and accounts receivable.
- November 2022, *Berish Berger, et al. v. Cushman & Wakefield of Pennsylvania* United States District Court - Eastern District of Pennsylvania; Case No. 13-cv-01595; The Honorable Mitchell Goldberg, Presiding, expert jury trial testimony on tracing funds in a matter underlying a professional malpractice action.
- January 2024, *George L. Miller, Chapter 7 Trustee for the jointly administered Chapter 7 bankruptcy estates of W.J. Bradley Company Merchant Partners 2003-SEED, LLC, W.J. Bradley Mortgage Capital, LLC, W.J. Bradley Corporate Services, LLC, W.J. Bradley Financial Services, LLC, and WJB Mortgage Services, LLC, v William J. Bradley, et al.* United States Bankruptcy Court for the District of Delaware; Chapter 7 Case No. 16-11049 (KG), expert deposition testimony on solvency.
- February 2024, *Robert Hopkins and William Donnelly v Total Care Topco Holdings LLC, et al.*, expert deposition testimony on claim and counterclaim in post transaction dispute, AAA Arbitration Case No. 01-20-0007-2686

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February 2024, *Dr. Rupa Bala v Oregon Health and Science University, et al.*, United States District Court for the District of Oregon, Portland Division, case No. 3:18-CV-00850-YY; Expert deposition testimony on claim of lost wages.

April 2024, *Dr. Rupa Bala v Oregon Health and Science University, et al.*, United States District Court for the District of Oregon, Portland Division, case No. 3:18-CV-00850-YY; Expert trial testimony on claim of lost wages.

October 2024, *United States of America v. Imran Alrai*; United States District Court for the District of New Hampshire; expert witness testimony in forensic accounting, The Honorable Judge Joseph N. Laplante, presiding.

Prior Professional Positions:

2001-2009, Principal Margolis & Company P.C.

1997-2001, Partner, BDO Seidman, LLP

1980-1997, Shareholder, Miller, Glusman, Footer & Magarick, P.C. (formerly Shotz, Miller & Glusman, 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 - Now JDRF

International Board of Directors (1984-1993)

International Audit Committee (2000- 2011)

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

International Treasurer (1984-1987)

International Vice-President Finance (1987-1990)

International Executive Committee (1984-1990)

International Fund Raising Committee (1990-1991)

International Governmental Relations Committee (1992-1994)

International Board of Chancellors (1996 to present); designation now Board of Directors, Emeritus.

Online Diabetes Support Team (2001 to the present);

Juvenile Diabetes Foundation International - Philadelphia Chapter-

Corporate Recruitment Chair – 2002 and 2003 Walk to Cure Diabetes

Vice President (1995-1997)

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Chairman of the Board (1992-1995)
Advisory Board (1991-1992)
Member of Board of Directors/Chancellors (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)
Main Line Reform Temple - Beth Elohim, Board of Trustees, (1997 - 2003), Co-chairman
Development Committee (1997-1999); Audit Committee Member – 2019-2020
(5780)
Philadelphia Festival Theatre for New Plays, (1994-1996); Board Member and Member of the
Executive Committee,
Interact Theatre, Advisor, 2000-2002.

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Chairman, Annual Giving Committee, Woodlynde School, (1994-1996) (Chair 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