

CURRICULUM VITAE

Sam Rosenfarb



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CERTIFICATIONS

Certified Public Accountant (CPA),
licensed in the States of New York
and New Jersey

Accredited in Business Valuation (ABV)

Certified Business Appraiser (CBA)

Certified Fraud Examiner (CFE)

Certified in Financial Forensics (CFF)

Chartered Global Management
Accountant (CGMA)

Certified Valuation Analyst (CVA)

EDUCATION

B.A., Accounting, Queens College

SUMMARY

Sam Rosenfarb, CPA, ABV, CFE, CVA, CBA, is Managing Director of Rosenfarb LLC, a firm of forensic accounting and valuation experts, with offices in New York City and New Jersey. He 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 advising business owners, as well as the investigation of fraud, financial damages and business crimes.

Mr. Rosenfarb is frequently retained 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 calculating lost profits, 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 Valuators and Analysts

TRIAL AND HEARING TESTIMONY OF SAM ROSENFARB

DATE	JUDGE	ON BEHALF OF	IN THE MATTER OF	ATTORNEY	LAW FIRM	COURT	TOPIC
2016	Panel	Respondent	J. Lipton v. Ayco, a Goldman Sachs Company	Stanley Yorsz	Buchanan Ingersoll & Rooney	Arbitration, Pittsburgh, PA	Accounting/Tax Malpractice
2016	Wright	Respondent	Robert M. Levine, As Trustee v. Seven Pines Associates L.P.	Matthew D. Parrott	Katten Muchin Rosenman LLP	Supreme Court, New York, NY	Fair Value of Real Estate Partnership
2015	Gammerman	Plaintiff	Grand Pacific Finance Corp. v. Eli Bobker, Ben Bobker and Joe Bobker	Paul H. Schafhauser	Herrick, Feinstein LLP	Supreme Court, New York, NY	Reasonable Compensation
2015	Panel	Claimant	Chatham Capital Holdings, Inc., v. Continental Casualty Company	Martin E. Karlinsky	Karlinsky LLC	Arbitration, New York, NY	Insurance Coverage
2014	Panel	Claimant	Eulen, S.A., et al. v. Jose C. Lorenzo et al	Allan J. Sullivan	Sullivan.Ruvoldt, PLLC	International Arbitration Miami, FL	Post Closing Dispute
2014	De La Cruz	Defendant	Perelman v. Cohen	Michael Stein	Pashman Stein	Superior Court Bergen County, NJ	Damages from Undue Influence
2013	Mauskoff	Defendant	United States of America v. Christopher Finazzo	Robert J. A. Zito	Carter Ledyard & Milburn, LLP	Federal District Court Brooklyn, NY	Alleged Kickback Scheme
2013	Panel	Claimant	Texas Gas & Oil, Ltd. v. PMI Trading (PeMex subsidiary)	Peter J. Gutowski	Freehill Hogan & Mahar, LLP	International Arbitration New York, NY	Lost Profits
2012	Forrest	Plaintiff	Great Lakes Dredge & Dock et al. v. M/T Orange Sun et al.	Wayne D. Meehan	Freehill Hogan & Mahar, LLP	Federal District Court New York, NY	Lost Profits

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2011	Bennett	Respondent	Metzger, Inc. v. FujiFilm et al.	Vincent N. Avallone	K&L Gates, LLP	Arbitration New York, NY	Breach of Contract
2011	Sheridan	Plaintiff	Sharp Corporation v. Dell, Inc.	Richard S. Taffet	Bingham McCutchen, LLP	Federal District Court Trenton, NJ	Trademark Infringement
2011	Hellerstein	Defendant	Deep Woods Holdings v. SDIF of Turkey	John A. Basinger	Baker & McKenzie, LLP	Federal District Court New York, NY	Bank Valuation
2010	Panel	Respondent	Battery Park City Authority v. Brookfield Properties	Peter Wang	Foley & Lardner, LLP	Arbitration New York, NY	GAAP Dispute
2010	Panel	Counter Claimants	1818 Mezzanine Fund v. Glenn Edwards and Scott R. Mixer	R. Scott Thompson	Lowenstein Sandler, P.C.	Arbitration New York, NY	Breach of Reps & Warranties
2009	Hard	Plaintiff	Signature Health Center, LLC v. The State of New York	Douglas Sanders	Baker, Sanders, Barshay, LLC et al	Court of Claims Albany, NY	Health Care Damages
2009	Contillo	Defendants	Perelman as Executor v. Booth Computers and James Cohen	Frank Huttie	DeCotiis, FitzPatrick & Cole, LLP	Superior Court Bergen County NJ	Real Estate Partnership
2009	Gammerman	Plaintiff	Herson et al v. Troon Management, Inc. and Noel Levine	Michael Zaransky	Chapman Zaransky, LLP	Supreme Court New York, NY	Real Estate Management
2008	Baer	Defendant	Cerveceria Modelo, S.A. v. USPA Accessories, LLC	Ira Tokayer	Law Offices of Ira Tokayer	Federal District Court New York, NY	Trademark Infringement

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2008	Francis	Defendant	Gerald Gershaw v. Stuart Carlitz and Therapedic Sleep Products, Inc. et al.	Laurence B. Orloff	Orloff, Lowenbach, Stifelman & Siegel, P.A.	Superior Court Middlesex County, NJ	Tax Fraud
2008	Gerges	Plaintiff	Ray Realty, Inc. v. Kwang Hee Lee	Edward G. McCabe	Certilman Balin Adler & Hyman, LLP	Supreme Court Kings County NY	Lost Profits
2007	Milonas	Respondent	Dalia Genger v. Arie Genger	David W. Lentz	Lentz & Gengaro, LLP	Arbitration New York, NY	Business Valuation
2007	Panel	Respondent	Convergia Networks, Inc.v. Huawei Technologies Co. Ltd et al.	Jay Alexander	Baker Botts, LLP	International Arbitration New York, NY	Contract Damages
2006	Rudolph	Defendant	Steven Solomon et al. v. Urban Dental Management, Inc. et al	Edward G. McCabe	Certilman Balin Adler & Hyman, LLP	Supreme Court Westchester County, NY	Damages
2006	Brown	Plaintiff	U.S Trust Corporation v. Jamison et al.	Lawrence Carnevale	Carter Ledyard & Milburn, LLP	Federal District Court Trenton, NJ	Lost Profits
2006	Bernstein	Plaintiff	Merrill Lynch et al. v. American Reprographics et al.	Jantra Van Roy	Zeichner Ellman & Krause, LLP	US Bankruptcy Court New York, NY	Damages from Diverted Business
2005	Bissell	Defendant	Charles Lomack, et al. v. City of Newark, et al.	Carolyn McIntosh	City of Newark Corporate Counsel	Federal District Court Newark, NJ	Compliance with Consent Decree
2004	Reiss	Defendant	Dawn Hotel, LLC, et al. v. Robert Peters, et al.	Nathan Ferst	Law Office of Nathan Ferst	Arbitration New York, NY	Lost Profits Calculation

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2004	Schmidt	Plaintiff	Ray Realty Fulton, Inc. v. Kwang Hee Lee	Edward G. McCabe	Certilman Balin Adler & Hyman, LLP	Supreme Court Kings County NY	Fraudulent Conveyance
2003	Andren	Respondent	Taiwanese Representative v. US Engineering Co.	William Sondericker	Carter Ledyard & Milburn, LLP	ICC Arbitration New York, NY	Damages Calculation
2002	JCMUACommission	Plaintiff	Cali Harborside Associates v. Jersey City Municipal Util. Auth.	Richard L. Rudin	Weiner Lesniak, LLP	Jersey City Utilities Authority	Rate Calculation
2001	Voorhees	Respondent	Marcia Goldstein v. Leon Goldstein	Pamela Cerruti	Law Office of Pam Cerruti	Arbitration Essex County NJ	Alimony Adjustment
2001	Michels	Plaintiff	Samuel Weinstock v. Herman Weinstock	Tab K. Rosenfeld	Rosenfeld & Kaplan, LLP	Arbitration Essex County NJ	Business Valuation
2001	Mecca	Plaintiff	Mathias Zemel v. Dr. & Mrs. Mahmud Bengash, et al.	Margo Zemel	Zemel & Zemel, P.C.	Superior Court Bergen County NJ	Personal Injury Damages
2001	Tribunal	Respondent	US Manufacturer v. Japanese Trading Company	William. Sondericker	Carter Ledyard & Milburn, LLP	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	Krovatin & Klingeman, LLC	U.S. District Court Newark, NJ	Income tax issues
1999	Wilson	Plaintiff	Hansen v. Hansen	Gary Newman	Newman, McDonough, Schofel & Giger, P.C.	Superior Court Morris County NJ	Business Valuation

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1999	Klein	Plaintiff	North Dover Ob-Gyn	Keith Burns	Burns & Associates	Arbitration Ocean County NJ	Valuation of Components of Goodwill
1998	Schaeffer	Defendant	Robert Starbuck v. Jacqueline Munro	John N. Post	Post Polak Goodsell MacNeill & Strauchler, P.A.	Superior Court of NJ, Morris County	Accounting Theory
1998	Weiss	Plaintiff	Dwight Weeks v. James & Louise Pinkin, et al.	Patrick Collins	Franzblau & Dratch, P.C.	Superior Court Union County NJ	Breach of Contract Damages
1998	Rigler	Defendant	Sharon Steinberger v. Chaim T. Steinberger	Chaim T. Steinberger	Chaim Steinberger, P.C.	Supreme Court Kings County NY	Enhanced Earnings

DEPOSITION TESTIMONY OF SAM ROSENFARB

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2016	Defendant	El Sid Properties, LLC v. Donald A. Levine et. Al	Daniel J. Murphy	The Murphy Law Group	Breach of Duty/Fraud
2015	Plaintiff	Corey R. Shanus v. Robert Edward Auctions, LLC; and Robert Lifson	Tab K. Rosenfeld	Rosenfeld & Kaplan, LLP	Fraud
2014	Counterclaim Plaintiffs	Michelin, et al. v. Inter City Tire, et al	Michael J. Connolly	Hinckley, Allen & Snyder LLP	Antitrust/Price Discrimination Damages
2014	Claimant	Eulen, S.A., et al. v. Jose C. Lorenzo et al	Allan J. Sullivan	Sullivan.Ruvoldt, PLLC	Post Closing Dispute
2014	Defendant	Knockout Vending Worldwide, LLC et al. v. Grodsky Caporrino & Kaufman CPA's et al.	Tab K. Rosenfeld	Rosenfeld & Kaplan, LLP	Accounting Malpractice
2014	Defendant	Vincent Crepy v. Reckitt Benckiser LLC	Vincent N. Avallone	K&L Gates, LLP	Employment Damages
2013	Plaintiff	James Cramer et al. v. The Stone Foundation et al.	Lisa A. Grattan	Bourne, Noll & Kenyon, P.C.	Accounting Malpractice
2013	Defendant	Jing Zhang et al. v. Jenzabar, Inc et al.	Mark A. Beckman	Gordon & Rees, LLP	Embezzlement
2013	Defendant	Samantha O. Perelman v. James Cohen	Jonathan Bauer	DeCotiis, FitzPatrick & Cole, LLP	Estate Litigation

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2013	Plaintiff	International Flavors & Fragrances, Inc. v. Day Pitney, LLP et al.	William R. Fried	Herrick, Feinstein, LLP	Legal Malpractice
2013	Defendant	Kenneth Neary et al. v. Robert H. Williams, Esq. et al.	Sean X. Kelly	Marks, O'Neill, O'Brien, Doherty & Kelly, P.C.	Legal Malpractice
2011	Respondent	Metzger, Inc. v. FujiFilm et al.	Vincent N. Avallone	K&L Gates, LLP	Breach of Contract
2011	Plaintiff	SCF Arizona v. Wachovia Bank	Martin Karlinsky	Butzel Long, P.C.	Fiduciary Breach
2010	Defendant	Deep Woods Holdings v. SDIF of Turkey	John A. Basinger	Baker & McKenzie, LLP	Bank Valuation
2010	Plaintiff	Sharp Corp. v. Dell Computer Corp.	Edward F. Maluf	Bingham McCutchen, LLP	Trademark Infringement
2010	Defendant	Port Authority v. Pittston Warehouse Corp.	Lewis Cohn	Witman Stadtmauer, P.A.	Breach of Lease
2010	Defendant	Denac and Pala v. Patasnik	Stephen M. Charme	Witman Stadtmauer, P.A.	Reasonable Compensation
2009	Defendant	Ronald Perelman, as Executor v. Booth Computers	Jason D. Attwood	DeCotiis, FitzPatrick & Cole, LLP	Accounting Issue
2009	Respondent	Battery Park City Authority v. WFP Tower A Co. L.P.	Jeremy Wallison	Foley & Lardner, LLP	Accounting Dispute

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2008	Plaintiff	Goldwell of New Jersey, Inc. v. KPSS, Inc.	Jeff Zucker	Fisher & Zucker LLC	Breach of Franchise Agreement
2008	Defendant	Gershaw v. Stuart Carlitz and Therapedic Sleep Products, Inc.	Laurence B. Orloff	Orloff, Lowenbach, Stifelman & Siegel, P.A.	Breach of Shareholders' Agreement
2007	Plaintiff	Med Alert Ambulance, Inc. v. Atlantic Health System, Inc. et al.	Ralph C. Hofer	Blecher & Collins, P.C.	Damages from Antitrust Violation
2007	Plaintiff	GFI Brokers, LLC v. John Santana	Lawrence Carnevale	Carter Ledyard & Milburn, LLP	Liquidated Damages
2007	Defendant	Convergia Networks, Inc. et al. v. Huawei Technologies Co. Ltd et al.	Jay Alexander	Baker Botts, LLP	Contract Damages
2007	Defendant	Paul Marcus v. Lincolnshire Management, Inc.	Gregory T. Heyman	Kirkland & Ellis LLP	Business Valuation
2006	Defendant	Stanley Capital v. NovaStar Home Mortgage, Inc. et al.	Adam N. Saravay	McCarter & English, LLP	Damages from Employee Raid
2006	Plaintiff	Dicar, Inc. et al. v. Alan D. Kirkpatrick, Jr. et al.	David L. Harris	Lowenstein Sandler, P.C.	Intangible Asset Valuation
2006	Plaintiff	U.S. Mineral Products v. Anderson Kill & Olick	Gerald Krovatin	Krovatin & Klingeman, LLC	Damages from Legal Malpractice
2006	Plaintiff	U.S Trust Corporation v. Jamison et al.	Lawrence Carnevale	Carter Ledyard & Milburn, LLP	Lost Profits
2005	Claimant	NJ Manufacturer v. Sonoco Products Company	William D. Wallach	McCarter & English, LLP	Breach of Supply Contract

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2005	Plaintiff	Vance Wilson v. Daffy's, Inc. et al.	Roger B. Kaplan	Greenberg Traurig, LLP	Projected Operations
2005	Plaintiff	Merrill Lynch, et al. v. American Reprographics, et al.	Jantra Van Roy	Zeichner Ellman & Krause, LLP	Intangible Business Value
2005	Defendant	Charles Lomack, et al. v. City of Newark, et al.	Carolyn McIntosh	City of Newark Corporate Counsel	Compliance with Consent Decree
2005	Defendant	Robert L. DeWelt v. Measurement Specialties, Inc., et al.	Tab K. Rosenfeld	Rosenfeld & Kaplan, LLP	Restatement of Financial Statements
2003	Defendant	Gregory F. Sullivan, M.D. v. McCarter & English	Laurence B. Orloff	Orloff, Lowenbach, Stifelman & Siegel, P.A.	Damages from Legal Malpractice
2003	Plaintiff	Donna Fried Calcaterra v. Joseph R. Pagano	Bennett J. Wasserman	Stryker, Tams & Dill LLP	Damages from Legal Malpractice
2003	Defendant	Amerace Corp. v. Aetna Casualty & Surety Company, et al.	Dennis Monaghan	Graham Curtin, P.A.	Pre-judgment Interest
2002	Defendant	Rohm and Haas v. American Cyanamid, et al.	Mark S. Olinsky	Sills Cummis Radin Tischman Epstein & Gross, P.A.	Costs of Environmental Cleanup
2001	Defendant	Carroll v. Estate of Ross Weiss	Keith Burns	Burns & Associates	Fiduciary Accounting
2001	Plaintiff	Sherrie Krupnick v. Ronald Klein, CPA	Donald Bab	Sokolow & Carreras LLP	Accounting Malpractice
1999	Defendant	Shui v. Zipf	Frank Lloyd	Harwood Lloyd, LLC	Wrongful Termination Damages

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1998	Plaintiff	Air & Water Technologies Corp., et al. v. Jeffrey Cantwell	Gerald Krovatin	Krovatin & Klingeman, LLC	Accounting Errors and Damages
1998	Defendant	Picinich v. Hiza	Dolph Corradino	Law Office of Dolph Corradino	Accounting Malpractice
1997	Plaintiff	Lad Construction v. Taylor Woodrow Construction Corps	Steven Brawer	Lowenstein Sandler, P.C.	Construction Damages
1997	Plaintiff	Haselkorn v. Haselkorn	Edward Snyder	Wolff & Samson P.C.	Business Valuation