**Russell Kranzler, CPA, Certified Forensic Accountant, CFF**

**Experience**

**Held, Kranzler, McCosker & Pulice LLP**

1. – Present
* Partner-in-Charge of Loss Accounting, Forensics and Litigation Support Departments
* Over 40 years of experience specializing in all areas of Forensics, including, but not limited to the following areas.
	+ Insurance Defense (Business interruption, property and casualty & fidelity claims)
	+ Bankruptcy
	+ Corporate Divorce (i.e. Shareholder and Partner Disputes)
	+ Calculation of Lost Profits
	+ Quantification of Economic Damages
	+ Expert Witness Testimony

**Stanley H. Klein & Company**

1975 – 1979

* Senior Accountant
* Specialized in loss accounting for insurance carriers in the following areas.
	+ Business Interruption
	+ Property and Casualty Losses (fire, flood, burglary, et al)
	+ Fidelity Claims
	+ Expert Witness Testimony

**Licenses & Certifications**

**American Institute of Certified Public Accountants**

Certified in Financial Forensics (CFF), Issued July 2008

**American Board of Forensic Accounting**

Certified Forensic Accountant (CRFAC), Issued December 2004

**The State of New Jersey**

CPA, Issued July 1982

**The State of New York**

CPA, Issued July 1980

**Education**

**Ohio State University**

B.S. in Business Administration

June 1975

**Affiliations**

* American Institute of Certified Public Accountants
* New York State Society of CPAs (NYSSCPA)
* American Board of Forensic Accounting
* Association of Certified Fraud Examiners
* The NYSSCPA Consulting Oversight Services Committee – Former Committee Chair
* The NYSSCPA Litigation Service Committee – Member ; Former Committee Chair and Vice Chair
* AIRA (Association of Insolvency & Restructuring Advisors)
* Certified in Financial Forensics

***Summary of Experience***

**Testimony in Court – Since 2014**

1. September 19, 2023 - **Leornard Scarola and Michael Baccellieri, individually and as officers and directors of 1599 Ocean Corp., Plaintiffs, against Lawrence Bernard a/k/a Larry Bernard, Faith Bernard, A.B. Oil, Inc., A.B Oil Service LTD., Able Environmental, Inc., Able Environmental Services, Inc. and Fairway Environmental, LLC, Defendants –** testified on behalf of Plaintiffs in NYS Supreme Court involving economic damages sustained by Plaintiffs.
2. April 23, 2020 - – **Paul J. Napoli v. Marc J. Bern Index No. 159576 / 2014 New York County Supreme Court** – Testified on behalf of the Plaintiff in a litigation involving economic damages sustained by the Plaintiff.
3. December 12, 2019 – **Keyes Law Firm, LLC v. Napoli Bern Ripka Shkolnik. LLP et al Case No. 1:17-cv-02972 United States District Court -** testified on behalf of Defendant Napoli Shkolnik PLLC as to whether the Defendant was a successor firm to the other Defendant firms.
4. November 6, 2019 - Testified on behalf of **Knickerbocker Village, Inc.** (landlord) at a budget / rent determination hearing at the Division of Housing & Community Renewal.
5. October 25 and 28, 2019 - **A.N. Frieda Diamonds, Inc., Debtor against Ronen Konfino, Frieda Konfino, Roni Rubinov, New Liberty Pawn Shop, Inc., New York Estate Buyers and Abner Rubinov –** Testified in the United States Bankruptcy Court Southern District of New York on behalf of the Debtor regarding the valuation of the Debtor’s merchandise.
6. July 12, 2018 – **Matthew C. Harrison, Jr., Trustee-Plaintiff against Michael Mavashev and Robert Mavashev, Defendants** – Testified in the United States Bankruptcy Court, Eastern District of New York, on behalf of the Trustee-Plaintiff pertaining to the sufficiency of accounting records maintained by the Debtor- Defendant.
7. March 1 and 2, 2018 – **North Shore Linen, Inc. against Best Metropolitan Towel & Linen Supply Co., Inc. –** Testified in the Supreme Court in the State of New York on behalf of the Defendant pertaining to a counter claim for economic damages.
8. December 15, 2017 and March 6, 2018 - **A.N. Frieda Diamonds, Inc., Debtor against Ronen Konfino, Frieda Konfino, Roni Rubinov, New Liberty Pawn Shop, Inc., New York Estate Buyers and Abner Rubinov -** Testified in the United States Bankruptcy Court Southern District of New York on behalf of the Debtor regarding the valuation of the Debtor’s merchandise that was sold by the Pawn Shop.

1. December 12, 2016 – **United States v. Taramatie Persaud** – Testified on behalf of the United States government in a criminal case regarding quantification of a loss sustained due to an employee theft.
2. September 9, 2014 and September 22, 2014 - Testified on behalf of **Knickerbocker Village, Inc.** (landlord) at a budget / rent determination hearing at the Division of Housing & Community Renewal.
3. May 29, 2014, June 26, 2014 and August 21, 2014 – Testified on behalf of the defendants in a shareholder derivative suit in the Supreme Court of the State of New York.

**Arbitration / Mediations / Depositions – Since 2014**

1. June 11, 2024 – **Made in NY Jazz Café & Bar Corp. v Wesco Insurance Company –** Represented Plaintiff in a mediation hearing pertaining to a loss of business income claim.
2. October 10, 2023 – **Made in NY Jazz Café & Bar Corp. v Wesco Insurance Company –** Represented Plaintiff in a mediation hearing pertaining to a loss of business income claim.
3. June 5-6, 2023 - **Mosco Holding, LLC and 48th Street Holding, LLC, Claimants against Danco Holding, LLC and Amco Holding LLC** – Testified at an Arbitration hearing on behalf of the Claimants to determine the equitable allocation of funds held in escrow.
4. October 25, 2021 - **Cartessa Aesthetics LLC, Plaintiff, v. Aesthetics Biomedical Incorporated, Defendant** – Testified on behalf of Plaintiff in a claim for economic damages.
5. January 24, 2020 - **Michael Mavashev -** Case No. 14-46442 (CEC). United States Bankruptcy Court Southern District of New York – Testified at a Deposition on behalf of the Trustee regarding a fraudulent conveyance action.
6. September 19, 2019 – **Keyes Law Firm, LLC v. Napoli Bern Ripka Shkolnik. LLP et al –** Case No. 1:17-cv-02972 **-** testified on behalf of Defendant Napoli Shkolnik PLLC as to whether the Defendant was a successor firm to the other Defendant firms.
7. September and October 2018 - **Penny Port v. MTA –** testified on behalf of Plaintiff in a claim for economic damages.
8. May 2018 – testified on behalf of the Claimant in a Mediation Hearing pertaining to the embezzlement of funds from the Claimant.
9. June 2017 – **North Shore Linen, Inc. against Best Metropolitan & Linen Supply Co., Inc –** testified on behalf of the defendant in a counter claim for economic damages.
10. March 2017 – **Female Port Authority Officer 47708 against The Port Authority of New Yok and New Jersey etal. –** testified at a deposition for an economic damage claim on behalf of the Plaintiff.
11. September, 2016 **- Ante Grbic v. Travelers –** Testified at an arbitration hearing on behalf of the defendant regarding the potential loss of future income by the plaintiff as a result of an automobile accident.
12. 2016 - **A.N. Frieda Diamonds, Inc. -** Case No. 15-11862 (MEW). United States Bankruptcy Court Southern District of New York – Retained as the accountant for the Trustee and present for depositions of the Debtor and one of their creditors.
13. 2015 & 2016 - **Michael Mavashev -** Case No. 14-46442 (CEC). United States Bankruptcy Court Southern District of New York – Retained as the accountant for the Trustee and present for depositions of the Debtor and their accountant
14. August 2014 – **B&L Auto Repair, Inc. v. Northeast Insurance Company –** Retained as the appraiser for the plaintiff in an appraisal to determine the loss of business income sustained by the plaintiff as a direct result of a fire loss.
15. August 2014 - **Bolla** **Management Corp. et al v. Tyree Service Corp., et al** – Testified on behalf of plaintiff in an arbitration hearing to determine the economic damages sustained as a direct result of a gas explosion.

**Other Engagements – Since 2014**

* 1. June 2024 – **Cooper Tank LLC DBA East Coast Containers v. Rosati, Domenico et al** – Retained to determine the economic damages sustained by the Plaintiff.
	2. June 2024 - **Gaffney & Hope Assisted Living Facilities -** Retained to determine the loss of business income sustained as a direct result of a flood loss.
	3. May 2024 **– Investments Etc., LLC dba Hrvst Labs –** Retained by a cannabis manufacturer top determine their loss of business income as a direct result of a fire loss.
	4. April 2024 **– Sam Tell & Son, Inc., Plaintiff against** **LPB3 LLC DBA La Pecora Biana and LPB4 LLC DBA La Pecora Bianca, Defendants** - Retained to determine economic damages sustained by the Defendants.
	5. April 2024 **– Buth-Na-Bodhaige, Inc Debtor Chapter 7 Case No. 24-10392 (DSJ) -** United States Bankruptcy Court Southern District of New York- Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
	6. February 2024 – **Haberle Steel, Inc.** – Retained by a steel manufacturer to determine the loss of business income and extra expenses incurred as a direct result of an equipment breakdown.
	7. February 2024 – **Pashmina Fashions, Inc** - Retained to determine the loss of business income sustained as a direct result of water damage loss,
	8. January 2024 – **Boo Hooray LLC -** Retained to determine the loss of business income sustained as a direct result of a insured loss.
	9. September 2023 **– Beekman Hotel** - Retained to determine the loss of business income sustained as a direct result of a water damage loss.
	10. August 2023 **– Leornard Scarola and Michael Baccellieri, individually and as officers and directors of 1599 Ocean Corp., Plaintiffs, against Lawrence Bernard a/k/a Larry Bernard, Faith Bernard, A.B. Oil, Inc., A.B Oil Service LTD., Able Environmental, Inc., Able Environmental Services, Inc. and Fairway Environmental, LLC, Defendants –** Retained by Plaintiffsdetermine the economic damages sustained in the above-referenced litigation.
	11. August 2023 **- Alan E. Rosenberg, Inc. Debtor, Chapter 7 Case No. 23-11242 (NEW)** - United States Bankruptcy Court Southern District of New York - Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
	12. August 2023 – **Aesthetonics Inc. v. 28th Street Properties LLC et al** – Retained to determine the economic damages sustained by Plaintiff as a direct result of the Defendants in the litigation.
	13. August 2023 **– Ventura Aviation, Inc**. - Retained to determine the loss of business income sustained as a direct result of a fire loss.
	14. August 2023 **– Live In Color, Inc. v. Westchester Surplus Lines Ins. Co**. – Retained by counsel on behalf of the Defendants to determine the value of a property loss insurance claim.
	15. August 2023 – **ABCNY, Inc. Holiday Inn Bushwick** - Retained to determine the loss of business income sustained by the hotel as a direct result of a fire loss.
	16. July 2023 – **Parker Inn** - Retained to determine the loss of business income sustained by the hotel as a direct result of a pipe freeze.
	17. July 2023 **– Maria A. Trinidad Debtor Chapter 7 Case No. 23-71820 (REG)** - United States Bankruptcy Court Eastern District of New York - Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
	18. June 2023 **–** **Jason Rosenthal Debtor Chapter 7 Case No. 23-11242 (NEW)** - United States Bankruptcy Court Eastern District of New York - Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
	19. June 2023 **– Arcadia Earth LLC**- Retained to determine the loss of business income sustained as a direct result of a water damage loss.
	20. June 2023 **– Country Village Tower Corp.**- Retained to determine the loss of business income sustained as a direct result of a fire loss.
	21. June 2023 – **Lucava Inc**. – Retained to determine the loss of business income as a direct result of a fire loss.
	22. April 2023 **– Vilayvanh / Smith v. East 111th Street Props., LLC et al** - Retained to assist counsel in the litigation.
	23. March 2023 – **AD 2096 Grand Corp** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
1. March 2023 – **Charisse & Christine Enterprises LTD** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
2. March 2023 – **Bella Vista Apartments** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
3. March 2023 – **Erika Bloom Pilates Plus LLC - Case No. 22-11194 (JPM)** - United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
4. March 2023 – **Angelo’s Pizza of Poughkeepsie** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
5. February 2023 – **Mosco Holding, LLC and 48th Street Holding, LLC, Claimants against Danco Holding, LLC and Amco Holding LLC** – Retained by Claimants to quantify and verify contributions, expenses, and cash flows to determine the equitable allocation of funds held in escrow.
6. February 2023 – **Flushing Financial Corporation -** Retained to determine the loss of business income and extra expenses incurred as a direct result of a fire loss at the branch located in Brooklyn New York.
7. February 2023 **– Harold Goels, Haren & Keller Painting Corp., Cherry Mgmt. Corp., and Kelgo Management Corp., Plaintiffs -against- Stephen Keller, Jean Keller, Lori Doherty, Joseph Doherty, William Keller, Lilian Keller and Marianne Candito, Defendants** – Retained to assist counsel in the litigation.
8. February 2023 – **Greenwich Retail Group LLC -** Retained to determine the loss of business income sustained as a direct result of a water damage loss.
9. February 2023 – **Yoomi Babytech, Inc. v. Anvyl, Inc. etal** – Retained by Defendant’s counsel to determine the nature and amount of damages allegedly suffered by Plaintiff, including but not limited to any loss of profits.
10. February 2023 – **Coffee & Donuts at Elm Inc. -** Retained to determine the loss of business income sustained as a direct result of a water damage loss.
11. January 2023 – **110 East 42nd Street Condominium** – Retained to analyze common element expenses for 2022 to determine the operating expense recovery revenues for 2023.
12. January 2023 – **Imperia Trading Inc.** – Retained to determine the inventory loss sustained as a direct result of a fire loss.
13. December 2022 – **Fasano Restaurant New York, LLC -** Retained to determine the loss of business income sustained as a direct result of a pipe burst and subsequent water damage loss.
14. December 2022 – **Dancing Chilies Inc. -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
15. December 2022 – **El Apretador Restaurant Corp -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
16. November 2022 – **Cathedral Square Housing, Inc. -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
17. November 2022 – **Eatontown Senior Housing, Corporation.** Retained to determine the loss of business income sustained as a direct result of a fire loss.
18. November 2022 – **Peachtree Carnegie LLC -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
19. October 2022 – **The Robberson Thib’s vs. Westchester Ins. Co. -** Retained by a law firm to determine the loss of business income sustained on behalf of the Defendant.
20. October 2022 – **105-113 Wooster LLC** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
21. August 2022 – **Lotus Asian Fusion Restaurant** – Retained to determine the loss of business income sustained as a direct result of a fire loss.
22. August 2022 – **Muneshige, Inc.** – Retained to determine the loss of business income sustained as a direct result of a fire loss.
23. July 2022 – **Greg R. Diamond DDS PC -** Retained to determine the loss of business income sustained as a direct result of a water damage loss.
24. July 2022 – **Scott B Wells MD PC -** Retained to determine the loss of business income and the loss of rental income sustained as a direct result of a fire loss.
25. June 2022 – **St. John’s Episcopal Hospital -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
26. June 2022 – **Huntington Center For Pain Treatment, LLP -** Retained to determine the loss of business income sustained as a direct result of a vehicle damage loss.
27. May 2022 – **La Belle Vintage Posters, Inc.** – Retained to determine the loss of business income sustained as a direct result of a fire loss.
28. January 2022 – **Evergreen Group USA LLC** – Retained to determine the loss of business income sustained as a direct result of a fire loss.
29. January 2022 – Retained by a law firm to provide consultation and analysis in a matrimonial dispute.
30. January 2022 – Retained by a law firm to determine the loss of business income sustained by a medical practice as a direct result of a fire loss.
31. December 2021 – Retained by a law firm to provide consultation and analysis in a matrimonial dispute.
32. November 2021 – **Stonebridge Manor Apartments** – Retained to determine the loss of rental income as a direct result of Hurricane Ida.
33. November 2021 – **Mapes Avenue LLC** - Retained to determine the loss of business income as a direct result of a fire loss.
34. November 2021 – **Halari Hotels, LLC** - Retained to determine the loss of business income as a direct of a windstorm loss.
35. November 2021 – **Whale Beach LLC** – Retained to determine the loss of business income as a direct result of a fire loss.
36. October 2021 – **Allied Health Programs FL dba City College** – Retained to determine the loss of business income and extra expenses incurred as a direct result of a cyber-attack.
37. October 2021 – **Roamingwood Sewer & Water Association, Plaintiff, v. National Diversified Sales, Inc etal, Civil No.: 1:20-cv-0640-JPW** – Retained to determine the economic damages sustained by the Plaintiff.
38. September 2021 – **Sussex Great Neck LLC -** Retained to determine the loss of business income for a hotel as a direct result of a water damage loss.
39. September 2021 - Retained by a law firm to determine the property damages sustained as a direct result of a flood loss.
40. August 2021 – **Alexander Gunn A/K/A Alec Gunn Chapter 7 Case No:21-10536 (SHL) -** United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
41. July 2021 – **Home Trade USA LLC** – Retained to determine the property damages sustained as a direct result of a fire loss.
42. June 2021 **– Jerome Housing Funding Corp.** – Retained to determine the soft costs incurred during the construction delay period as a direct result of a water damage loss.
43. June 2021 – **SNV NY Inc. d/b/a Burger Village** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
44. May 2021 **– NY Jazz Café & Bar Corp.**- Retained to determine the loss of business income sustained as a direct result of a fire loss.
45. March 2021 - **Zurich American Insurance Company v Providence Capital LLC and Sherle Wagner International, LLC, Index No.:656376/2020** – Retained by defendants to quantify economic damages as a direct result of a fire loss and to provide expert witness testimony.
46. March 2021 - **Brooklyn Waffles, LLC v. Silk City Snacks, LLC and Jack Pedowitz Machinery Movers, Civil Action No.: 2:20-cv-15846-BRM-JAD** – Retained by Plaintiff to determine the economic damages sustained in the referenced litigation.
47. March 2021 – **Valley Run Apartments** -Retained to determine the loss of business income sustained as a direct result of a fire loss.
48. February 2021 – **GTG-Jax, LLC** – Retained to determine the property damages sustained as a direct result of a fire loss.
49. February 2021 – **Marriott Hotel in Uniondale, NY** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss.
50. February 2021 – **RX Express Pharma LLC** – Retainedto determine the loss of business income sustained as a direct result of a fire loss.
51. February 2021 – **Laxmi Drug RX LLC** - Retainedto determine the loss of business income sustained as a direct result of a fire loss.
52. January 2021 – **Plaza Auto Mall** – Retained to determine the economic damages sustained as a direct result of an employee theft.
53. December 2020 – **Atlantic 111st LLC Chapter 7 Case No.:19-73137 (REG)** - United States Bankruptcy Court Easter District of New York– Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
54. December 2020 – **Bhumica LLC d/b/a Hollywood Hotel -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
55. December 2020 – **Red Roof Inn -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
56. December 2020 – **American Carpet South**- Retained to determine the loss of business income sustained, as well as other property damages sustained, as a direct result of a fire loss.
57. December 2020 – **The Shoe Inn** – Retained to determine the property damages sustained as a direct result of a fire loss.
58. December 2020 – **ABJ Properties LLC**- Retained to determine the loss of business income sustained, as a direct result of a fire loss.
59. December 2020 – **Upstate Marketing and Distributors** - Retained to determine the loss of business income sustained as a direct result of a result of a fire loss.
60. December 2020 – **Parc at 505 Apartments** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
61. November 2020 – **Artuso Pastry Foods Corp**. - Retained to determine the economic damages sustained by the distributor as a direct result of the inferior quality of merchandise received from their vendor.
62. October 2020 – **Cartessa Aesthetics LLC, Plaintiff, v. Aesthetics Biomedical Incorporated, Defendant –** retained by the Plaintiff to determine the economic damages they sustained.
63. October 2020 – **One Load At A Time Laundry, LLC -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
64. October 2020 – **OAHS Netherwoods Village Urban Renewal, LLC -** Retained to determine the loss of business income sustained as a direct result of a fire loss.
65. September 2020 – Retained by a law firm to determine the loss of business income sustained by a distributor, as a direct result of a windstorm loss.
66. August 2020 - **3502 Partners. LLC –** Retained to determine the loss of business income sustained by a commercial real estate company, as a direct result of a construction related loss.
67. July 2020 – **JC Hospitality LLC –** Retained to determine the loss of business income as a direct result of a vehicle damage loss that impacted their hotel and business operations.
68. June 2020 – **Resak Corp.** – Retained to determine the inventory loss sustained as a direct result of a vandalism loss.
69. June 2020 – **NWGS – Jackson, Inc.** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
70. June 2020 – **Huntington Center for Pain Treatment LLP -** Retained to determine the loss of business income sustained by a medical facility, as a direct result of a water damage loss.
71. June 2020 – **Pleasure Bay Apartments, LLC** – Retained to determine the loss of business income sustained as a direct result of a fire loss.
72. June 2020 – **Harbor Apothecary, Inc.** – Retained to determine the inventory loss sustained as a direct result of a vandalism loss.
73. June 2020 – **Highland Montgomery, LLC** -Retained to determine the loss of business income sustained as a direct result of a fire loss.
74. June 2020 – **RSP Corp**. - Retained to determine the inventory loss sustained as a direct result of a vandalism loss.
75. June 2020 – **Cure Rx Inc.** – Retained to determine the inventory loss sustained and the loss of business income sustained, as a direct result of a fire loss.
76. June 2020 – **60 91st Street Corp.** – **Case No. 20-10338** - United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
77. June 2020 – Retained by a law firm to determine the consequential damages sustained by a hotel in Florida, as a direct result of a construction related loss.
78. June 2020 – **GRD Bagels, Inc.** - Retained to determine the loss of business income sustained as a direct result of a fire loss.
79. May 2020 – **KCB Real Estate Management LLC** – Retained to determine the loss of business income sustained by a hotel in Ohio, as a direct result of a fire loss.
80. May 2020 – Retained by a law firm to perform professional consulting services at their direction, with regards to the death of a partner in a professional services firm.
81. May 2020 – **150 William Street Associates LP –** Retained to determine the loss of business income sustained by a commercial real estate company as a direct result of a water damage loss.
82. April 2020 – **The Friars National Association, Inc. -** Retained to determine the loss of business income and extra expenses incurred as a direct result of two water damage losses
83. April 2020 - **Cioffi v. SM Foods, et al Index Number 55391 / 2011** – Retained by counsel on behalf of Travelers Insurance Company, representing the Defendant, in an issue regarding alter ego tests and piercing the corporate veil.
84. April 2020 – **The Amackassin Club** – Retained to determine the loss of business income as a direct result of a fire loss.
85. April 2020 – **JC Hospitality LLC** – Retained to determine the loss of business income as a direct result of physical damage to the Insured’s property.
86. March 2020 – **BDG Hotels, Inc.** - Retained to determine the loss of business income as a direct result of a water damage loss.
87. March 2020 – **Green Garden Apartments, LLC** - Retained to determine the loss of business income as a direct result of a fire loss.
88. March 2020 – **Rodeway Inn** - Retained to determine the loss of business income as a direct result of a fire loss.
89. March 2020 – **Berkely Trace 2019 LLC** - Retained to determine the loss of business income as a direct result of a fire loss.
90. February 2020 – Retained by a law firm on behalf of their client, to determine the loss of business income and extra expenses incurred to a restaurant and night club in New York City, as a direct result of a water damage loss.
91. February 2020 – Retained by a law firm on behalf of their client, to perform a forensic examination of certain banking and brokerage accounts in connection with a divorce litigation.
92. January 2020 – **Paul J. Napoli v. Marc J. Bern Index No. 159576 / 2014** -Retained by Plaintiff’s counsel to determine economic damages sustained by the Plaintiff.
93. December 2019 – **Harrington Industrial Plastics LLC** - Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of Cyber Attack.
94. October 2019 – Retained by a law firm to determine the economic damages sustained by two estates.
95. October 2019 – **Marie Kaiser Napoli v. Marc Jay Bern, et al., Index No. 161423 /1 5** – Retained to determine the economic damages sustained by the Plaintiff.
96. October 2019 – **Sherle Wagner International, Inc**. – Retained to determine the loss sustained to an employee theft.
97. October 2019 – **ABC Tent Corp. d/b/a Nassau Tent** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a water damage loss.
98. September 2019 – **Dr. Lewis Gross DDS** - Retained to determine the loss of business income sustained as a direct result of a water damage loss in September 2018.
99. August 2019 – **Keyes Law Firm, LLC v. Napoli Bern Ripka Shkolnik. LLP et al –** Case No. 1:17-cv-02972 **-** Retained on behalf of the Defendant to determine whether the Defendant was a successor firm to the other Defendant firms.
100. August 2019 – **67 Livingston, LLC** – Retained to determine the soft costs incurred by the Insured due a delay in construction resulting from a loss sustained on February 10, 2019.
101. August 2019 – Retained by a law firm to determine the loss of business income sustained by their client as a result of a roof collapse on October 21, 2018.
102. July 2019 – **N&A Produce & Grocery Corp. DBA Pioneer Supermarket** – Case No. 18-13336 (JLG) – United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
103. June 2019 – **M&J Hospitality Group LLC -** Retained to determine the loss of business income sustained as a direct result of a fire loss on January 11, 2019.

1. June 2019 – **Norman Turkowitz** – Case No. 18-13990 (SHL). United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
2. May 2019 – Issued an Expert Report to the US District Court for The District of Minnesota pertaining to a financial damages case.
3. February 2019 – **KCB Real Estate Management LLC -** Retained to determine the loss of business income sustained as a direct result of Hurricane Harvey on August 25, 2017 and a fire loss on February 21, 2018.
4. October 2018 **–** Retained by a law firm to determine the economic damages sustained by their client because of an employee embezzlement.
5. October 2018 **– Jersey Strong** - Retained to determine the loss of business income sustained as a direct result of a sewer backup loss on September 22, 2018.
6. August 2018 **– Jujamcyn Theaters, LLC -** Retained to determine the loss of business income sustained resulting from a construction loss occurring on November 23, 2015.
7. August 2018 – **Delco Apparel, LLC** – Retained to determine quantify the inventory loss sustained and consequential loss sustained as a direct result of a water damage loss on August 18, 2018.
8. May 2018 – **Friendly Care Pharmacy, Inc**. - Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss on April 24, 2018.
9. May 2018 - Retained by a law firm to perform a forensic analysis of the books and records of an entity in conjunction with a potential sale of assets.
10. April 2018 – Retained by a law firm to perform a forensic analysis pertaining to the embezzlement of funds from a professional athlete.
11. February 2018 **– Contemporary Dental Implant Centre** - Retained to determine the loss of business income sustained as a direct result of a water damage loss on July 17, 2017.
12. January 2018 – **444 Park Avenue South Associates, LLC against Herrick-Lane, Inc.** – Retained by the Plaintiff to quantify the economic damages sustained as a direct result of a delay in construction.
13. December 2017 – **Magic Sneaker of Main Avenue, Inc. –** Retained to determine the loss of business income sustained as a direct result of a fire loss on July 23, 2017.

1. November 2017 – Retained by a law firm to represent and individual pertaining to the alleged understatement of taxable earnings.
2. October 2017 – Retained by a law firm to determine the loss of business income sustained by their client (Plaintiff) as a direct result of the construction activities of the Defendant.
3. August 2017 – Retained by a law firm to determine the economic damages sustained by a non-profit organization as a direct result of unauthorized distributions to its executive director.
4. August 2017 – **Global Tissue Group, Inc.** - Retained to determine the loss of business income sustained as a direct result of a fire loss on July 29, 2017.
5. August 2017 – **Perk-Up, Inc**. - Retained to determine the loss sustained due to an employee theft.
6. July 2017 – **Deb El Food Products LLC -** Retained to determine the loss sustained on a product recall claim.
7. July 2017 – **Crest Furniture, Inc. -** Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss on May 31, 2017.
8. June 2017 – **Hionis Greenhouses, Inc. against Berry Plastics Corporation and Griffin Greenhouse Supplies, Inc. –** Retained by counsel for the Defendants to verify the accuracy of the Plaintiff’s claim for loss of business income.
9. May 2017 – **I-FE Apparel, Inc against Kevin Shim; Unicorn Insurance Agency; ABC Company 1 through 10** - Retained by the Plaintiff’s counsel to determine the loss of business income sustained as a direct result of Super Storm Sandy on October 29, 2012.
10. April 2017 – **Sherlyn Telcide against American Honda Motor Company, Inc. etal** – Retained by the Plaintiff’s counsel to determine the economic damages sustained by the Plaintiff as a direct result of the Defendant’s negligence.
11. March 2017 – **6037 Associates LLC** – Retained to determine the loss of business income sustained and soft costs incurred as a direct result of a construction delay in October 2016.
12. January 2017 – **Juan Vargas, on behalf of himself and all others similarly situated against Charles W. Howard and Call- A-Head Corp.** – Retained by Plaintiffs’ counsel to determine the economic damages sustained due to underpayment of wages and overtime pay by the defendant.
13. January 2017 – **NSC Wholesale Holdings, LLC** - Retained to determine the loss of business income sustained as a direct result of roof collapse on January 11, 2017.
14. January 2017 – **Pudge Knuckles, LLC** - Retained to determine the loss of business income sustained as a direct result of water damage loss on June 17, 2016.
15. October 2016 – **Kingston Apartments Baton Rouge LLC -** Retained to determine the loss of business income sustained by the rental properties as a direct result of a water damage loss on August 15, 2016.
16. October 2016 – **Hampton Transportation Ventures, Inc. d/b/a Hampton Luxury Liner, Schoolman Transportation System, Inc. aka Classic Coach, 1600 Locust Avenue Associates, LLC. -** Case Nos. 15-73837-ast ; 16-71172-ast ; 16-71189-ast Jointly Administered. United States Bankruptcy Court Eastern District of New York – Retained to perform a forensic examination of the Debtors on behalf of the Trustee in the bankruptcy estate.
17. September 2016 – **SLS Hotel New York** - Retained to determine the soft costs incurred and the loss of business income sustained pertaining to construction delays of a hotel project as a direct result of a water damage loss on July 28, 2016.
18. August 2016 – **La Femme, Inc.** - Retained to determine the loss of business income as a direct result of a water damage loss on September 10, 2015.
19. August 2016 – **Seth Transportation II Inc. v. Hebrew Academy Five Towns Rockaway and Reuben Maron. Index No. 510874 / 2014** - Retained to determine the economic damages sustained by the Plaintiff as a direct result of the Defendant’s breach of contract.
20. July 2016 – **5 Beekman Property Owners, LLC** - Retained to determine the soft costs incurred and the loss of business income sustained pertaining to construction delays of a hotel project as a direct result of a water damage loss on June 25, 2016.
21. February 2016 – **133 Greenwich Street Associates –** Retained to determine the soft costs incurred and the loss of business income sustained pertaining to construction delays of a hotel project as a direct result of a fire loss on July 21, 2015
22. January 2016 – **Yigal Azrouel, Inc.** - Retained to determine the loss of business income as a direct result of a water damage loss in January 2016
23. January 2016 – **A.N. Frieda Diamonds, Inc. -** Case No. 15-11862 (MEW). United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
24. December 2015 – **White Mountain Realty Corp.** - Retained to determine the loss of business income as a direct result of a fire loss on March 26, 2015.
25. November 2015 – **Tszro LLC D/B/A Robyn G Accessories -** Case No. 15-12468 (MEW). United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the debtor on behalf of the trustee in the bankruptcy estate.
26. October 2015 – **Risk Business International Limited against Madison Davis Professional Services, Rick Business Americas LLC and Peter Fiorillo** - retained to perform a forensic analysis of the books and records of Risk Business Americas LLC, to determine the extent of the economic damages sustained by Risk Business International Limited.
27. August 2015 – **Electronic Devices Inc.** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a pipe break which occurred on July 7, 2015.
28. August 2015 – **Children’s Apparel Network Ltd.** – Retained to determine the loss sustained due to the mysterious disappearance of inventory from the Company’s outside warehouse facility.
29. July 2015 – **Cactus Holding LLC f/k/a Western Beef** – Retained to determine the loss of business income sustained as a direct result of a water damage loss on January 13, 2015.
30. July 2015 - **Greenstone Tire Industries, Inc.** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss on June 12, 2015.
31. June 2015 - **Michael Mavashev -** Case No. 14-46442 (CEC). United States Bankruptcy Court Eastern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
32. May 2015 – **Sky East, LLC** - Retained to determine the claimant’s loss of business income as a direct result of Super Storm Sandy.
33. January 2015 - **Limud Learning Center d/b/a Camp Shira** - Retained to determine the claimant’s loss of business income as a direct result of a fire loss.
34. December 2014 – **Colonial Holdings, LLC -** Case No. 14-755558 (AST). United States Bankruptcy Court Eastern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
35. December 2014 – **Artuso Pastry Food Products Corp.** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss.
36. November 2014 – **Chestnut Holdings of New York, Inc. –** retained to determine the loss sustained by the Company due an employee theft and to provide assistance in the implementation and improvement of the Company’s internal accounting controls.
37. October 2014 – **Tec-Crete Transit Mix Corp.** - Retained to determine the claimant’s loss of business income as a direct result of Super Storm Sandy.
38. September 2014 – **309 Bakery Corp.**  - Retained to determine the claimant’s loss of business income as a direct result of a fire loss.
39. September 2014 – **11 Essex Street v. Tower Insurance Company of New York** – Retained to determine the loss of rental income sustained by the plaintiff from March 1, 2002 through June 30, 2014.
40. August 2014 – **Dr. Lewis Gross DDS**. - Retained to determine the loss of business income sustained for the necessary shutdown of the Company’s premises as a direct result of construction damages from the adjacent property.
41. August 2014 – **Morrell Caterers of Lawrence, LTD** – Case No. 13-75587 (AST) - United States Bankruptcy Court Eastern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
42. May 2014 – **Eiser Hardware Co., Inc**. - Retained to determine the loss of business income sustained as a direct result of a fire loss.
43. March 2014 – **Ivan Pavicic** Case No. 12-14319 (SHL). United States Bankruptcy Court Southern District of New York – Retained to perform a forensic examination of the Debtor on behalf of the Trustee in the bankruptcy estate.
44. March 2014 - Retained to perform a forensic examination of the husband’s assets in a divorce litigation.
45. February 2014 – **Tratner and Molloy LLP** - Retained to perform a forensic analysis of two attorney escrow accounts and the winding down of its business operations.
46. January 2014 – **Greenstone Tire Industries, Inc.** – Retained to determine the loss of business income sustained and extra expenses incurred as a direct result of a fire loss.
47. January 2014 – **Garfunkel Wild P.C**. – Retained to determine the economic damages sustained by the plaintiff as a direct result of wrongful interference with the plaintiff’s business operations.

**Speaking Engagements and Published Articles**

1. December 2023 - conducted a continuing education seminar at the **NAPIA First Party Claims Conference** on the topics of ***“Business Income – Actual Loss Sustained – Extended Periods of Indemnity and use of Predictive Modeling in Projecting Claims”.***
2. October 2018 - conducted a continuing education seminar at the **NAPIA** **First Party Claims Conference** on the topic of **“Tax Records and Their Impact on Business Income Claims”.**
3. May 2018 - conducted a CLE seminar at the **New York State Bar Association** on the topic **“Understanding the Tax Cuts and Job Act”.**
4. February 2018 - conducted a seminar for Vistage memberson the topic **“Understanding the Tax Cuts and Job Act”.**
5. October 2015 - conducted a continuing education seminar at the **First Party Claims Conference** on the topics of ***“Business Income and Other Economic Losses / Damage from Data Breaches”.***
6. July 2015 - conducted a CPE seminar at the **New York State Society of CPA’s on** the topic of ***“Lost Profits from Business Interruption and Contract Disputes”.***
7. May 2015 - conducted a CPE seminar at the **Forensic Accounting and Litigation Services Conference** on the topic of ***“Lost Profits from Business Interruption and Contract Disputes”.***
8. January 2014 – was a principal drafter on a comment letter to the SEC pertaining proposed regulations on Crowdfunding.
9. January 2013 – was a panel member for a CLE seminar at the Nassau County Bar Association entitled ***“Accounting 101 for Lawyers”***, which coveredissues concerning financial and accounting information for purposes of litigation and bankruptcy proceedings.
10. November 2012 - conducted a CLE seminar for attorneys in Nassau County on the topic of “***Loss of Business Income and Business Interruption”.***
11. November 2012 - conducted a CPE seminar for the **New York State Society of CPA’s** on the topic of “***Lost Profits and Disaster Recovery Claims”.***
12. October 19, 2011 – conducted a continuing education seminar at the First Party Claims Conference on the topic of “***Forecasting and Projections with Business Income Claims”.***
13. March 2010 - conducted a CLE seminar for attorneys in Suffolk County on the topic of ***Forensic Accounting.***
14. September 2009: Presented to the Westchester County Electrical Licensed Contractors Association on the topic of ***“Managing Cash Flow in a Slow Economy.”***
15. September 2009 – conducted a CLE seminar for attorneys in Suffolk County on the topic of ***Forensic Accounting.***
16. October 2008: Contributed editorial content for October 2008 issue of ***The New York State Bar Journal***. Article titled***: “Averting Disaster: Techniques for Analyzing Business Interruption Claims.”***
17. May 2008: Conducted a seminar for the **New York State Society’s Litigation Support Committee** on the topics of ***Loss of Business Income & Business Interruption***.