

CURRICULUM VITAE

Sam Rosenfarb



(212) 757-9888

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. 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
2024	Schechter	Plaintiff	Becker, et al. v. Perla, et al	Howard A. Suckle	Law Offices of Howard A. Suckle PLLC	Supreme Court, New York, NY	Lost Profits
2023	Ellison	Defendant	TPC Group, Inc. v. Grand Famous Shipping Ltd., et al.	Richard L. Gorman	Richard Gorman Law	Federal District Court Houston, Texas	Damages from Allision
2023	Gianelli	Plaintiff	Michelle Diblosi et al. v. John J Cozzoli	Paul Schafhauser	Greenberg Traurig, LLP	Supreme Court Mineola, NY	Fiduciary Wrongdoing
2022	Koprowski	Plaintiff	Estate of Meserlian	Peter Reilly	Peter Reilly & Associates, LLC	Superior Court Essex County, NJ	Fiduciary Accounting
2020	Long	Respondent	Lesnevich, et al v. Hena Singh	Robert Rich	Robert Rich	Arbitration/Zoom	Legal Fees
2019	Wilson	Defendant	Comprehensive Neurosurgical, P.C. v. The Valley Hospital	R. Scott Thompson	Wollmuth Maher & Deutsch LLP	Superior Court Bergen County, NJ	Lost Profits
2017	Hoens	Claimant	Artist v. Insurance Company	Jane A. Grinch	Cullen and Dykman LLP	Valuation Umpire Rutherford, NJ	Blockage Discount
2016	Hughes	Respondent	Vincent Crepy v. Reckitt Benckiser LLC	Vincent N. Avallone	K&L Gates, LLP	Jams Arbitration Newark, NJ	Employment Damages
2016	Tribunal	Counter-Claimant	Open Scan Technologies, Inc., v. Factor Systems, Inc.	Leo G. Kailas	Reitler Kailas & Rosenblatt LLC	Arbitration, Wilmington, DE	Post-Closing Dispute
2016	Tribunal	Respondent	Fremak Industries, Inc. v. ISMT Limited	Robert A. Giacovas	Lazare Potter & Giacovas, LLP	International Court of Arbitration New York, NY	Lost Profits
2016	Panel	Respondent	J. Lipton v. Ayco, a Goldman Sachs Company	Stanley Yorsz	Buchanan Ingersoll & Rooney	Arbitration, Pittsburgh, PA	Accounting/Tax Malpractice

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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
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

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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
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

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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
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

DEPOSITION TESTIMONY OF SAM ROSENFARB

DATE	ON BEHALF OF	IN THE MATTER OF	ATTORNEY	LAW FIRM	TOPIC
2024	Defendant	M. Thacker v. HSBC Bank USA, N.A.	Vincent N. Avallone	K&L Gates, LLP	Employment Damages
2023	Defendant	Facet Technologies, LLC v. LifeScan, Inc	Meredith B. Spelman	Carter Ledyard & Milburn LLP	Patent Infringement
2022	Plaintiff	Kaneka Corporation v. Designs For Health, Inc., et al	Theodore Y. McDonough	Carter Ledyard & Milburn LLP	Patent Infringement
2021	Defendant	CHLN, Inc. v. North Pier Associates	Joseph M. Aronds	Horowitz Rubino & Patton	Casualty Loss
2020	Plaintiff	Estate of Alan Meserlian	Peter Reilly	Peter Reilly & Associates, LLC	Fiduciary Accounting
2020	Plaintiff	Starr Indemnity and Liability Company, et al. v. National Maintenance & Repair, Inc.	John A. O'Donnell	Leahy, Eisenberg & Fraenkel, Ltd.	Maritime Dispute
2019	Plaintiff	Emil LLC v. Messrs. Jacobson and Wohl, et al.	John A. Basinger	Saul Ewing LLP	Partnership Capital/Loan Dispute
2019	Defendant	Morris Builders, L.P. v. Fidelity National Title Insurance Company, et al.	Wook Hwang	Loeb & Loeb LLP	Defective Title
2019	Defendant	S.C. Jemison v. M.S. Jemison, W.D. Jemison and JJKL, Inc.	Joanna Piorek	Wilson Elser Moskowitz Edelman & Dicker LLP	Breach of Fiduciary Duty
2019	Defendant	East Cape May Associates v. NJ DEP	Jason T. Stypinski	Office of Attorney General	Inverse Condemnation

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2019	Plaintiff	Sharon Hawkins, et al. v. MedApproach Holdings, Inc., et al.	R. Scott Thompson	Lowenstein Sandler LLP	Breach of Fiduciary Duty
2019	Plaintiff	Ronny Becker, et al. v. Daniel Perla, et al.	Howard A. Suckle	Suckle Schlesinger	Fraud
2019	Defendant	Comprehensive Neurosurgical, P.C. v. The Valley Hospital	R. Scott Thompson	Lowenstein Sandler LLP	Lost Profits
2018	Defendant	Jordan Bardach et al. v. Citrin Cooperman & Company, LLC et al.	John K. Crossman	Zukerman Gore Brandeis & Crossman, LLP	Fraud
2016	Plaintiff	Kaneka Corp. v. XKGC & Shenzhou et. al	Gerald W. Griffin	Carter Ledyard & Milburn LLP	Patent Infringement
2016	Defendant	Choon's Design LLC v. IdeaVillage Products Corp.	John S. Artz	Dickinson Wright PLLC	Patent Infringement
2016	Respondent	Open Scan Technologies, Inc., v. Factor Systems, Inc.	Jocelyn Jacobson	Reitler Kailas & Rosenblatt LLC	Post-Closing Dispute
2016	Plaintiff	Harrier Technologies, Inc., v. Kenyon & Kenyon, LLP	Keith Nowak	Carter Ledyard & Millburn, LLP	Damages from Legal Malpractice
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

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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
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

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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
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

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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