



MARK S. GOTTLIEB

CPA/ABV/CFF, CVA, CBA, DABFA, MST

PROFESSIONAL EMPHASIS

An accomplished forensic accounting and business valuation specialist with expertise in record reconstruction and litigation support, Mark S. Gottlieb is renowned for the meticulous preparation and comprehensive research he brings to all of his professional engagements. He is also frequently appointed by many distinguished judges of the State of New York to provide these services and provide expert testimony.

Managing the Business Valuation and Litigation Support Group at Mark S. Gottlieb, CPA, PC (MSG), Mr. Gottlieb leads his team of highly qualified professionals in conducting forensic accounting examinations, independent business and professional practice valuations, calculations of enhanced earnings capacity relating to professional licenses and degrees, and a continuum of financial and economic analysis.

In addition to being licensed as a Certified Public Accountant in the State of New York and Connecticut, Mr. Gottlieb has obtained many professional accreditations and certifications. He is Accredited in Business Valuation (ABV) designation by the American Institute of Certified Public Accountants; Certified in Financial Forensics (CFF) designation by the American Institute of Certified Public Accountants; Certified Valuation Analyst (CVA) designation by the National Association of Certified Valuation Analysts; Certified Business Appraiser (CBA) designation by the Institute of Business Appraisers; and Diplomate of the American Board of Forensic Accounting designated by the American College of Forensic Examiners.

He earned the Master of Science Degree in Taxation, and is the recipient of the Certificate of Educational Achievement in Business Valuation from the American Institute of Certified Public Accountants.

Mr. Gottlieb has lectured extensively to many governmental agencies and professional organizations on accounting, tax, economic development, valuation/appraisal issues, and related topics. These agencies and organizations include the Internal Revenue Service, the New York State Department of Taxation and Finance, the New York State Department of Labor, and numerous New York State Bar Associations. Mr. Gottlieb has also served as an adjunct professor at New York Law School and the European School of Economics.

Mr. Gottlieb is a member of many professional organizations including the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants, the National Association of Certified Valuation Analysts, the Institute of Business Appraisers, the American College of Forensic Examiners, Association of Certified Fraud Examiners, and the Association of Divorce Financial Planners.

His business acumen and insight have often been quoted in prominent publications and he has also appeared on broadcast media. These publications include *Crain's New York Business*, *New York Newsday*, and *Home Office Computing*. His broadcast media interviews include *Bloomberg Morning News* and *The Morning Show*.

EDUCATION, PROFESSIONAL LICENSES & DESIGNATIONS

Prior to forming MSG, Mr. Gottlieb was employed by the international accounting and consulting firms of PriceWaterhouseCoopers (formally Coopers & Lybrand) and Ernst & Young (formally Ernst & Whinney). In both instances, he was staffed and trained in the New York City offices.

The following is a listing of Mr. Gottlieb's numerous educational and professional credentials:

- Bachelor of Business Administration - Accounting; Adelphi University, May 1983
- Master of Science - Taxation; Long Island University, May 1993
- Certified Public Accountant (CPA) - State of New York, March 1987
- Certified Public Accountant (CPA) - State of Connecticut, November 2007
- Accredited in Business Valuation (ABV) - American Institute of Certified Public Accountants, June 2006
- Certified in Financial Forensics (CFF) - American Institute of Certified Public Accountants, July 2008
- Certified Valuation Analyst (CVA) - National Association of Certified Valuation Analysts, November 1995
- Certified Business Appraiser (CBA) – Institute of Business Appraisers, June 2008
- Diplomate of the American Board of Forensic Accounting (DABFA) - American College of Forensic Examiners, October 1997
- Certificate of Educational Achievement (CEA) in Business Valuation - American Institute of Certified Public Accountants, August 1996

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- National Association of Certified Valuation Analysts
- Institute of Business Appraisers



ACCOUNTANTS,
CONSULTANTS &
BUSINESS VALUATORS

CURRICULUM VITAE
MARK S. GOTTLIEB

- American College of Forensic Examiners
- Association of Certified Fraud Examiners
- Association of Divorce Financial Planners

COMMITTEE MEMBERSHIPS

- New York State Society of Certified Public Accountants-Mediation & Arbitration Committee (2002)
- Bar Association of Nassau County-We Care Fund (2000 to Present)
- Five Towns Community Chest (Treasurer) (2001)
- Great Neck Chamber of Commerce (2000 to 2002)
- Great Neck Lawyers Association (1999 to 2002)

TEACHING & LECTURE SUMMARY

Mr. Gottlieb frequently lectures on many subjects, including but not limited to, accounting, tax, economic development, and valuation/appraisal issues.

- State Bank of Long Island/National Business Institute – *Valuing Closely Held Businesses* (July 2007)
- Pace University Law School– *The Forensic Accountant’s Role In Divorce Engagements* (June 2007)
- Nassau County Bar Association –General Practice/Solo/Small Firm Committee – *Valuing a Law Practice* (December 2006)
- NY Law School – (Adjunct Professor, Fall 2003 to Fall 2006)
- European School of Economics – (Adjunct Professor, Fall 2006)
- International Business Brokers Association, Inc. – *Forensic Accounting for Business Appraisers* (2005)
- Institute of Business Appraisers – *Forensic Accounting for Business Appraisers* (2004 to Present)
- Institute of Business Appraisers – *Forensic Accounting In Divorce Engagements* (2005 to Present)



- Brooklyn Bar Association – *Forensic Accounting: An Overview for The Practicing Attorney* (September 2003)
- Queens County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (September 2003)
- Suffolk County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (October 2003)
- Nassau County Bar Association - *Forensic Accounting: An Overview for The Practicing Attorney* (October 2003)
- C.W. Post, Accounting & Tax Institute – *Forensic Accounting Opportunities for CPAs* (December 2003)
- New York State Society of CPAs, Litigation Support Committee (Nassau County) – *Appraising Law Firms* (September 2002)
- Nassau County Bar Association – *Appraising Law Firms* (May 2002)
- Long Island University Tax Institute –*Business Valuations for Estate & Gift Tax* (December 2001)
- Richmond County Bar Association – *Valuing Professional Practices and Licenses* (November 1999)
- Nassau County Bar Association –*Business Valuations for Estate & Gift Tax*
- Suffolk County Bar Association – *All About Appraisals: An Aid for Litigators*
- Pace University - *Estate Planning* (Adjunct Professor, Summer 1997)
- Internal Revenue Service - *Small Business Tax Workshop* (1990 to 2001)
- NY State Department of Taxation and Finance - *Tax Workshop* (1990 to 2001)
- NY State Department of Labor- *Self-Employment Program Training* (1990 to 2001)
- NYC Department of Business Services - *Getting Down To Business Forum*
- Business Outreach Center - *Methods of Valuing a Business*
- Brooklyn Economic Development Corporation - *Entrepreneurial Assistance Program*
- SouthShore PPO, Inc. - *Advanced Issues of Managed Care & What It Means to Physicians Practicing in NY*



PUBLICATION CONTRIBUTIONS

Mr. Gottlieb is frequently interviewed and quoted in various newspaper and magazine articles with respect to varying tax, accounting, valuation/appraisal and economic development issues.

- Koenig, David. "Jewelers Post Same-Store Sales, Earnings," Associated Press, August 30, 2007.
- Koenig, David. "Tiffany, Zale Report Profits, Earnings," Associated Press, August 30, 2007.
- Mason-Draffen, Carrie. "Accountants: Always Check the Claims," Newsday.com, July 13, 2007.
- Mason-Draffen, Carrie. "Accountants In Demand, Companies are Hungry for Qualified Candidates as Government Rules Keep Numbers-Crunchers Busy," Newsday, January 21, 2007, pp. F6.
- Mason-Draffen, Carrie. "Tracking Down Wrong Numbers - Forensic Accountants Are Increasingly On The Case Uncovering Corporate Misdeeds," Newsday, July 27, 2003, pp. F4.
- Aron, Laurie Joan. "Accounting for Tastes: Firms Vary the Mix," Crain's New York Business, June 12, 2000, pp. 26.
- Carey, Patricia M. "IDing Contractors and IRS Obsession," Crain's New York Business, July 24, 1995.
- Carey, Patricia M. "What's the IRS Holdup?" Home Office Computing, February 1996, pp. 38.
- Flamm, Matthew. "When Firms Sit on Tax They Cross a Fine Line," Crain's Small Business, March 1995, pp. 4, 16.
- Gabriel, Frederick. "Banks See Fall Off in Small Firm Loans," Crain's New York Business, June 10, 1996.
- Gabriel, Frederick. "BONY Breaks Big Push to Lure Small Business," Crain's New York Business, October 2, 1995.
- Gabriel, Frederick. "Chase Slashes Banking Fees for Small Business," Crain's New York Business, July 29, 1996.
- Gabriel, Frederick. "Citi Banks on PC Product to Lure Small Businesses," Crain's New York Business, October 7, 1996.



- Goff, Lisa. "By Setting up Spending Plan, Owners Can Cash in on Success," Crain's New York Business, September 1996.
- Goff, Lisa. "Don't Rush To Spend Windfall," Crain's New York Business, February 1996.
- Goff, Lisa. "Simple Plan May Lead to Easy St," Crain's New York Business, December 9, 1996.
- Hirsch, Michael. "Network Strives to Rebuild Industrial Base," Crain's New York Business, September 1, 1997, pp. 16.
- Kleinman, Susan. "Accountant's New Practices Put Price on Businesses," Crain's New York Business, September 28, 1998, pp. 14.
- Malik, O.P. "Outfits Ride Coattails of Acquisition Fever," Crain's New York Business, July 24, 1995.
- Murray, Caryn Eve. "Starting Your Own Business," New York Newsday, April 3, 1992, pp. 29.
- Trager, Cara S. "No ifs, ands or UBTs in City? Mayor Wants to Curb Tax," Crain's New York Business, March 10, 1997.

MEDIA APPEARANCES

Mr. Gottlieb has appeared on various television and radio programs for interviews with respect to accounting, tax, and business valuation issues. Some of his appearances include the following:

- Bloomberg Morning News-June 1995
Mr. Gottlieb was interviewed to discuss whether a balanced budget or tax cut would best stimulate the economy.
- The Morning Show-March 1997
Mr. Gottlieb was interviewed to discuss Mayor Rudy Giuliani's proposal to curb the New York City Unincorporated Business Tax.

<p><u>Great Neck, NY</u> 98 Cutter Mill Road, Suite 490 Great Neck, NY 11021 Tel: 516-829-4936 212-732-8902 Fax: 516-829-3057</p>	<p><u>Stamford, CT</u> One Stamford Plaza, 263 Tresser Boulevard, 9th Floor Stamford, Connecticut 06901 Tel: 203-357-1500 Fax: 203-357-1505</p>	<p><u>Roseland, NJ</u> 101 Eisenhower Parkway, Suite 300 Roseland, New Jersey 07068 Tel: 973-226-4500 Fax: 973-226-4508</p>
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