



ACCOUNTANTS,  
CONSULTANTS &  
BUSINESS VALUATORS



HIT YOUR TARGET<sup>SM</sup>

MARK S. GOTTLIEB, CPA, PC



Mark S. Gottlieb, CPA, PC (MSG CPA'S) is distinguished as one of New York's premier business valuation and litigation support firms. Our practice is devoted exclusively to providing attorneys and their clients with a diverse continuum of forensic accounting, business valuation and litigation support services. The dedication, insight, and attention to detail of our staff not only meet, but often exceed our client's expectations.

Every client obtains the personal involvement of a team of experienced professionals. Engagements are carefully planned and reviewed to ensure that they proceed in a timely and professional manner.

We welcome the opportunity to be of service to you.

# A FIRM THAT SEES THE ISSUES

There are many important considerations involved in choosing a financial service provider including the quality of the business relationship. Since most of our engagements entail great emotion and significant financial consequences, we are sensitive to these issues and make every effort to treat our clients with the highest degree of care and respect.

Since 1989 our firm has grown in size, depth and wealth of resources. This commitment to excellence

has allowed us to earn the respect of our peers, as well as the legal community for which we serve. The pillar of our success and reputation has been our ability to match our skills with the objectives and needs of those who seek our services.

We are frequently appointed as a neutral expert by the court. This honor is not taken lightly, or without the burden to perform at each stage of the engagement.

# A FIRM THAT POINTS YOU IN THE RIGHT DIRECTION

## Business Valuation

Businesses are frequently valued in divorce cases, business disputes, tax matters, and a variety of other legal and business contexts.

Our expertise in accounting, taxation and economics provides our clients with business strategies and solutions that work. There is no cookie-cutter approach here. Our clients depend on our comprehensive knowledge of valuation theory, our ability to focus on industry specific valuation drivers, and to understand the financial performance of the subject company.

We can provide an independent, knowledgeable, and credible valuation to withstand the scrutiny of the taxing authority, the courts, and others.

We regularly provided valuation services for the following situations:

- Allocation of Purchase Price
- Bankruptcy and Reorganization
- Buy-Sell Agreements
- Charitable Gift Planning
- Divorce
- Economic Damage Calculations
- Gift and Estate Tax Planning
- Insurance Claims
- Mergers and Acquisitions
- Pursuing and/or Defending Litigation
- Shareholder Disputes...and more

While we are often retained to prepare a full written report, we also prepare modified reports for business transactions and litigation matters.



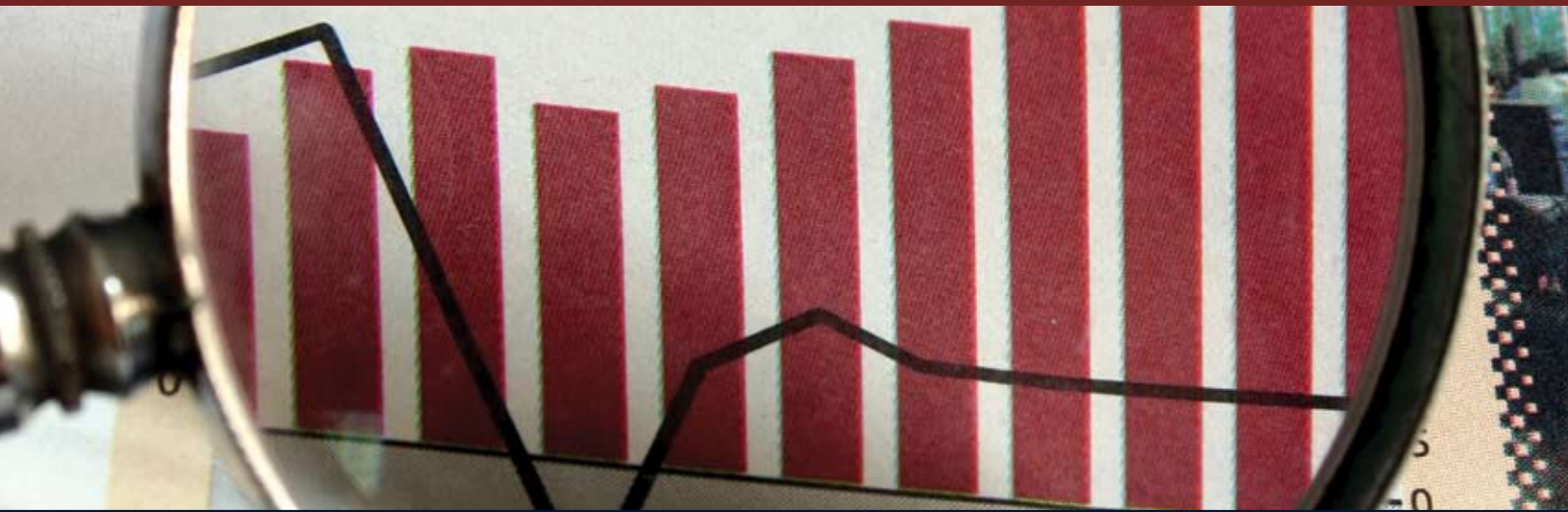
## Litigation Support

When faced with a myriad of challenges in preparing a case, you may need to address financial, tax, and accounting issues. Proper guidance in these areas is critical to presenting your point of view. We can help you identify these issues and enhance your ability to use them in a prudent and strategic manner.

From sorting through cumbersome data, to analyzing significant financial and tax ramifications, our efforts will enable you to organize and quantify pertinent financial information. Litigation support from an experienced firm is not only important, but often essential to the service attorney's provide to their clients.

Input from MSG CPA's allows attorneys and their clients to address issues before they become obstacles and to present them in a clear, organized and accurate manner. If necessary, we also provide expert witness testimony.

Our efforts before trial are often as important as during the trial itself. We often assist in the discovery process by developing document requests, helping prepare interrogatories, conduct interviews, assist in pre-trial depositions, and review and critique opposing counsel's financial expert reports.



## Forensic Accounting & Investigations

Mark Twain once said, "There are two times when you should not speculate-when you can afford it, and when you can't."

The goal of a forensic engagement is to prepare an analysis to eliminate the need to speculate. We roll up our sleeves and dig deep to disclose the less obvious. Taking on the roles of forensic auditors and investigators, we decipher and uncover those transactions and personnel activities that may have intentionally or unintentionally adversely affected an individual, business or organization.

Depending upon the engagement, this process can employ one or more of the following techniques:

- Review of public records
- Perform background investigations

- Interview knowledgeable parties
- Analyze physical evidence to identify possible forgery and/or document alterations
- Surveillance and inspection of business premises
- Analysis of individual financial transactions or statements
- Review records to identify fictitious vendors, employees and/or business activities

The clarity and credibility of our findings provide the focus and attention to detail that is often required.

In divorce cases, attorneys commonly turn to us to provide forensic accounting services. These services assist in identifying missing assets, transfers of funds, underreporting of sales & income, and search for dissipation of marital assets.

# A FIRM WITH FOCUS AND ATTENTION TO DETAIL

## Record Reconstruction

There may be times when you are presented with a set of books or records that make no sense at all. There may also be instances when no records exist. These circumstances often require the reconstruction of a business's or individual's accounting records.

Record reconstruction may be required to prepare financial statements, tax returns, court exhibits, or insurance reimbursement. The need for record reconstruction sometimes stems from tragedy, but is

more often an indication of neglect, or a more serious concern.

Depending upon the engagement, record reconstruction may be used to facilitate other forensic work, such as, bank deposit analysis, receipts and expenditure analysis, or net worth reconstruction. A complex undertaking, record reconstruction is just one of the many areas of expertise maintained by our firm.

# A FIRM WITH EXPERIENCE YOU CAN COUNT ON

## Expert Testimony

Our financial experts are widely recognized as reliable sources of knowledge, technique, and skill whose judgment is accorded authority and status by the legal system and our peers. As Certified Public Accountants and credentialed business valuation and forensic accounting professionals, we provide expert witness testimony in many different circumstances. Some of these include:

- Business Disputes
- Business Valuation
- Economic Damages
- Fraud and Forensic Accounting
- Matrimonial & Family Court Matters
- Professional Malpractice

What makes our firm so unique is our ability to translate the technical expertise of a financial matter to a focused point before the trier of fact. We also work with counsel to identify the strengths and weaknesses of opposing counsel's experts.



## Trial Preparation and Settlement Negotiation

“Prepare for war and pray for peace.”

This is not only the mantra of experienced field generals, but also the philosophy of many litigation attorneys.

While much time and effort is afforded to identify issues and documents needed to support your case, there is no substitute for proper trial preparation. Our litigation support team is uniquely qualified to assist attorneys and their clients reach that point of readiness.

In addition to providing testimony and helping prepare counsel for cross-examination of other financial experts, we often prepare financial trial illustrations, such as timelines, calculations, & financial models, to name a few.

In many instances a case may settle during or before trial. Our participation in these efforts affords litigators with the ability to quantify settlement proposals and alternative resolutions.



THE QUINTESSENTIAL  
BUSINESS VALUATION  
& LITIGATION SUPPORT FIRM



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CONSULTANTS &  
BUSINESS VALUATORS

## Services Provided

Business Valuation

Litigation Support

Forensic Accounting & Investigation

Record Reconstruction

Economic Damages & Analysis

Expert Testimony

Trial Preparation & Settlement Negotiations

Asset Tracing

Preparation of Net Worth Statements

Enhanced Earnings Calculation

Stock Option Valuation



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