

Curriculum Vitae



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Henry B. Guberman

Partner

Certified Public Accountant (CPA) in New York, New Jersey and Connecticut

Accredited in Business Valuation (ABV)

Certified in Financial Forensics (CFF)

Certified Fraud Examiner (CFE)

Certified Divorce Financial Analyst (CDFA)

Diplomate with the American Board of Forensic Accountants (DABFA)

Henry holds the position of Partner in the New York office. His career in public accounting spans more than 30 years, with a wealth of invaluable experience and a focus on matrimonial and litigation support services. He has provided forensic, consulting and expert witness services for trial lawyers and specializes in the area of matrimonial services. Henry's work in the matrimonial area includes business and license valuations, forensic accounting services relating to asset tracing, identification and quantification of separate and marital assets, income reconstruction and the identification and quantification of living expenses and income sources available for support. He has testified as an accounting expert in these and other areas. Henry's experience also includes assisting counsel at financial depositions, participating in financial negotiations and evaluating the substance and structure of settlement proposals. He has assisted attorneys in preparing net worth statements, document requests, interrogatories, deposition exhibits and trial exhibits in New York, New Jersey and Connecticut. He also provides assistance to attorneys at financial depositions and financial negotiations, and assists in the evaluation of complex settlement proposals.

Education

Henry received a B.S. degree in Accounting from The State University of New York at Albany and an Associate Degree in Applied Science for Business Administration from Suffolk Community College.

Professional Affiliations

Henry is a member of the American Institute of Certified Public Accountants (AICPA) and the New York State Society of Certified Public Accountants (NYSSCPA), a candidate member of the American Society of Appraisers, an associate member of the American Bar Association, past member of the NYSSCPA's Committee for Litigation Support where he served as chairman of the Subcommittee for Internal Technical Sessions, past president of the National Litigation Support Services Association (NLSSA) and a past member of the NYSSCPA's Committee for Management of an Accounting Practice and Committee for Small and Local Practitioners. He has made numerous presentations in his field of expertise to a variety of groups.

Illustrative Previous Representations:

- Testimony regarding the marital and separate property components of a profit-sharing plan
- Testimony as to the value of Split Dollar Life Insurance Programs, Deferred Compensation, and Stock Options in connection with a matrimonial action
- Testimony relating to marital and separate property tracing issues in a Washington, D.C. matrimonial case
- Testimony with regard to the net worth of each spouse as of the date of marriage, the date of commencement and the date of trial, as well as stock option valuations, separate property tracing, and income reconstruction
- Business valuation of a 100 year old specialty glass manufacturer resulting in expert testimony at arbitration in connection with an action by minority shareholders under New York Business Code Section 1118.
- Fraud investigation to determine improprieties by cooperative board members, and presentation of findings directly to the targets of the investigation before a full assembly of cooperative owners
- Representation of a fitness facility in bankruptcy proceedings
- Preparation of a feasibility report in support of a plan of reorganization by a debtor-in-possession
- Special report on the internal control of a home improvement mortgage company as part of a special investigation by a secured creditor
- Business valuation of a pharmacy resulting in the discovery of Medicaid fraud and presentation of expert testimony for equitable distribution purposes
- Special investigation into the business practices of a distributor of intercom systems on behalf of a secured lender
- Testimony on behalf of a buyer relative to financial misrepresentations of the seller associated with the sale of a cassette reproduction operation
- Lost profits determination for a start-up nightclub
- Special fraud investigation into the disappearance of collateralized assets on behalf of a secured lender
- Representation in bankruptcy proceedings of a nightclub facility
- Special investigations into the operations of a dental practice on behalf of a secured lender
- Valuation of professional practices, small businesses, and intangible assets in connection with equitable distribution, gift and estate, and merger and acquisition transactions
- Testimony relating to an FBI investigation of financial fraud by a targeted businessman and the operations of his companies
- Special procedures to determine the liquidation value of inventory and accounts receivable of a distributor of pet products
- Testimony regarding the expected after-tax cash flow available to a spouse for the balance of her actuarial life based on the proposed equitable distribution, including retirement and social security benefits
- Determination of fire damages for a business interruption claim for a paper products manufacturer
- Consulting expert to attorneys on behalf of the seller of an automotive parts manufacturer accused of fraudulent financial statements and representations by the buyer
- Expert testimony in Federal Court quantifying the damages incurred due to the misappropriation of trade secrets
- Valuation of an Employee Stock Ownership Plan (ESOP) shares of a computer manufacturing company

- Testimony in a patent infringement case involving damages sustained by a manufacturer of musical movements due to infringement by a competitor
- Testimony regarding risk issues unique to a specific holder with regards to the valuation of his law license.
- Testimony relating to separate property tracing and the net worth of the parties at the date of marriage and the date of commencement and quantification of the cost of improvements to certain residences prior to and after the date of marriage.

Lectures and Presentations:

- New York State Bar Association, "Divorce Taxation and Deferred Compensation Issues," October 5, 2004 and October 18, 2005
- Private Law Firm presentation on "Alternative Minimum Tax," February 2006
- Presentation on "Small Business Valuations, Professional Practice Valuations and Enhanced Earnings Valuations" at New York Law School
- Financial Planning Association presentation on "Complex Issues for Settlement in Divorce", March 2008
- Family Law Section retreat 2008 presentation on "AICPA Statement on Standards for Valuation Services (SSVS #1)", April 2008
- American Bar Association-Family Law presentation on "Deciphering the Financial DaVinci Code of Divorce", October 2008
- New York Women's Bar Association presentation on "Tax Issues in Matrimonial Settlements" November 2008
- New York County Lawyers Association presentation on "Deciphering Entity Tax Returns" April 2009