



APPENDIX A

Alan A. Schachter, CPA·ABV·CFF, CVA, CFE **Curriculum Vitae**

PROFESSIONAL HISTORY

- Citrin Cooperman & Company, LLP, Partner, Valuation and Forensic Services Group, 2009 - Present
- Willamette Management Associates, Managing Director Northeast Region Litigation and Valuation Consulting, 2003-2009
- Centerprise Advisors Litigation & Valuation Services, Managing Director, 2001-2003
- Scillia, Dowling & Natarelli, CPAs and Advisors, Managing Director, 2001-2003
- Urbach Kahn & Werlin, Shareholder, Litigation, 1989-2000
- Schachter & Co., Owner, 1979-1989
- Schachter & Horan, Partner, 1974-1979
- Lester Witte & Co., Partner, 1969-1974
- H.A. Schachter & Co., 1967-1969
- Peat Marwick Mitchell & Co., 1966-1967
- H.A. Schachter & Co., May 1965-Dec. 1965

EDUCATION

- Advanced Certificate of Taxation, Pace University, 1987
- MBA, Pace University, 1972
- B.S. Economics, Wharton School, University of Pennsylvania, 1965

PROFESSIONAL DESIGNATIONS

- Accredited in Business Valuation, AICPA, 1998-present
- Certified in Financial Forensics, AICPA, 2008-present
- Certified Public Accountant, New York, 1969-present
- Certified Public Accountant, Connecticut, 2001-present
- Certified Fraud Examiner, 1993-present
- Certified Valuation Analyst, 1997-present
- Diplomat, American Board of Forensic Accounting, 1997-present
- Medicare Hearing Officer, 1979-1986
- New York State Department of Health Approved Receiver, 1986-present
- President, Fairfield County Estate Planning Counsel, 2013-present

GOVERNMENT APPOINTMENTS

- Receiver of New York State Department of Health
- Special Consultant to New York State Department of Taxation and Finance, Office of Tax Enforcement, 1996-2000
- New York State Department of Health RUGS Advisory Committee, 1984-1987
- Receiver/Fiduciary appointed by Superior Court of Connecticut regarding liquidation of hard money lender and high yield debt fund, 2012 to date

MEMBERSHIPS & CHAIRMANSHIPS

- Member, Advisory Council, Connecticut Society of CPAs, 2011
- Chairman, Healthcare Committee, Connecticut Society of CPAs, 2011
- Member, American College of Forensic Examiners, 1997-present
- Member, America Institute of Certified Public Accountants, 1969-present
- Member, New York State Society of Certified Public Accountants, 1969-present
- Member, Connecticut Society of Certified Public Accountants, 2001-present
- Chair and Member, Litigation Support Committee of New York State Society of CPAs, 1992-1998
- Health Care Financial Management Association, 1970-2000
- Member, National Association of Certified Valuation Analysts, 1997-present
- American Academy of Matrimonial Lawyers: Financial Services Committee, 1992-1996
- Member, The Regional Bar Association, 2001-present
- Member, Franchising Committee, Citrin Cooperman, 2014-present
- Fairfield County Estate Planning Council 2012 – present.

CONFERENCES & SPEAKING ENGAGEMENTS

Lectures regarding business valuation and damage claims before the following organizations:

- National Health Lawyers Association, Legal Accounting Defense Team, 1984
- New York State Society of Certified Public Accountants, Various Seminars on Valuation of Closely Held Businesses and Litigation Support Topics, 1992-1998
- New York State Bar Association, Various Valuation Seminars, 1992-1999
- Health Care Financial Management Association, Valuation of Health Care Facilities, 1994
- American Institute of Certified Public Accountants and Illinois CPA Foundation, Engagement Approach to Researching, Evaluation and Understanding the Company 1995
- New York State Supreme Court Justices, Valuation of Businesses and Professional Practices, 1996
- Association of the Bar of the City of New York, New York State Tax Amnesty Act, 1997
- Gerontology Institute, Nursing Home Fraud & Abuse and Corporate Compliance, 1998
- State & Local Government Benefits Association, Detecting Health Care Fraud and Abuse, 1998
- The American College of Health Care Administrators, New York Chapter, Corporate Compliance Programs and Enforcement Initiatives in Health Care, 1998
- Practicing Law Institute, Basic Accounting for the General Practitioner 1999-2000
- The Center to Promote Health Care Studies, Inc., Fraud and Abuse, Corporate Compliance and Revenue Recognition, 2000
- New York State Health Facilities Association, Nursing Home Corporate Compliance Plans, 2001
- Connecticut State Bar Association, Valuation of Intellectual Property, 2002
- The Regional Bar Association/Family Law Section Valuation of Intellectual Property, 2002
- Quinnipiac Law School-Compliance Workshop for Meeting HIPAA 2000 Regulations, 2002
- Connecticut Society of Certified Public Accountants, Valuing a Professional Practice, 2002
- Massachusetts Society of Certified Public Accountants Conference, Developing Niche Practices, 2002
- Critical Issues in Electronic Discovery, 2003
- National Association of Certified Valuation Analysts, Divorce in Connecticut – An Update, 2005
- American Society of Appraiser, Intellectual Property Valuation and Damages, 2006
- National Association of Certified Valuation Analysts, Economic Damages Related to Intellectual Property Infringement Lawsuits, 2008
- National Business Institute, Effectively Using Experts in Family Law, 2008

- Business Valuation Resources, “M&A and Valuation in the Financial Services Space in the Current Market Environment,” 2009
- Commercial Law League of America, 89th Annual New York Meeting, Successful Cross-Examination of a Business Valuation Expert, 2009
- National Association of Certified Valuation Analysts – New York State, “Intellectual Property – Valuation and Litigation,” 2011.
- New York State Bar Association, Commercial Bar Association, “Valuation of a Franchised Business,” January 27, 2016
- Annual Meeting of the IFA, “The Proper Filing of an Item 19 in the Franchisor’s Disclosures Document,” February 23, 2016

PUBLICATIONS

- “Pre-indictment Strategy for the Attorney-Accountant Defense Team in White Collar Fraud Cases.” *Criminal Law Journal*, 1979.
- “The Role of the Legal Accounting Defense Team.” *American Law Report*, 1982.
- “Role of the Investigative Accountant.” *Handbook of Financial Planning for Divorce and Separation*, 1988.
- “Fraud in the Health Care Industry: The Auditors Responsibility Under SAS 82.” *American Institute of Certified Public Accountants (publication and video)*, 1998.
- “Applying Basic Business Valuation Techniques to a Specialized Business (Ocean-Going Tankers).” *Encyclopedia of Matrimonial Practice*, 1991.
- “The Investigative Accountant and Confidentiality in a Criminal Tax Fraud Investigation.” *The CPA Journal*, 1993.
- “Innocent Spouse Considerations for Parties Contemplating a Joint Return.” *NYS Society of Certified Public Accountants*, 1994.
- “Corporate Compliance Plans for Health Care Providers.” *American Institute of Certified Public Accountants*, 2000.
- “The Investigative Accountant and Confidentiality in a Criminal Tax Fraud Case.” *Journal of Construction Accounting & Taxation*, 2002.
- “Protecting Attorney-Expert Communications, Avoiding Inadvertent Disclosures, and Related Issues.” Co-Author Thomas J. Finn, Esq., Willamette Management Associates *Insights*, Summer 2004.
- “Intellectual Property in Matrimonial Cases” *American Journal of Family Law*, 2006
- “The Importance of Financial Statement Analysis in Business Valuations Performed During the Course of Commercial Litigation, Willamette Management Associates *Insights*, Autumn 2006.
- “Just How Much Is That Business Worth?” *Connecticut Law Tribune*, 2008.
- “The Valuation of Intellectual Property for Family Law Purposes.” Willamette Management Associates *Insights*, Special Issue 2008.
- “A Roadmap to cross-Examining a Valuation Expert in Family Law Litigation.” Willamette Management Associates *Insights*, Special Issue 2008.
- “An Introduction to Goodwill.” *New York Law Journal*, 2009.
- “Know and Protect Intellectual Property’s Worth.” *New York Law Journal*, 2011.
- “Trademark Infringement Damages: Calculate Appropriately.” *New York Law Journal*, 2015.