

# Alfred M. Pruskowski CPA CVA CFF CFE

## **Professional Credentials:**

Certified Public Accountant  
Certified Valuation Analyst  
Certified in Financial Forensics  
Certified Fraud Examiner

## **Employment:**

Rosen Seymour Shapss Martin & Co. LLP  
Partner-in-charge, Forensic and Valuation Services

## **Experience:**

Forty-one years in the public accounting profession specializing in forensic accounting, business valuations, management advisory services and general client service. Clients include firms in the professional service, real estate, construction, health care, and manufacturing business sectors.

## **Education:**

B.S. - Accounting  
Fairleigh Dickinson University  
Madison, NJ

## **Professional Associations:**

Certified Public Accountant licensed in New York and New Jersey

Member of the American Institute of CPA's, New York Society of CPA's and New Jersey State Society of CPA's.

Member of the National Association of Certified Valuation Analysts.

Member of the Association of Certified Fraud Examiners

Member of the Board of Neutrals, American Arbitration Association.

## **Committee Service:**

American Institute of CPA's  
2012 reappointed to IND-BHS Sub-Committee  
Immediate past member of AICPA Joint Trial Board  
Professional Ethics Executive Committee  
Past Chairman - Independence and Behavioral Standards  
Subcommittee of the Professional Ethics Executive Committee

New York Society of CPA's  
Quality Control Assurance Committee  
Professional Ethics Committee  
General Committee on Accounting and Auditing

New Jersey Society of CPA's  
Past Chairman - Professional Ethics Committee  
Accounting and Auditing Standards Committee  
Executive Committee on By-Laws Restructuring

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**Associations:** Former Regional Director and Member of the National Board of Directors of the American Subcontractors Association.

**Other:** Daubert qualified expert witness in litigation and forensic accounting matters before the American Arbitration Association, the Superior Court of the State of New Jersey, the Superior Court of the State of New York, Nassau County (NY) Superior Court and the U.S. Bankruptcy Court – Southern and Eastern Districts of New York.

Matters litigated include forensic investigations relating to partner disputes and partnership dissolutions, embezzlement, money laundering, corporate fraud, tax fraud, accountants malfeasance, valuations of real estate partnerships; and, the valuation of intellectual property.

Employment history includes

- Peat Marwick Mitchell & Co. Audit supervisor 5 yr
- Spicer & Oppenheim – Executive Office Partner 10 yr
- M. Sternleib & Co. – Audit Partner 2 yr.
- Milgrom Sussman Galuskin & Co. – Audit Partner 2 yr
- Konigsberg Wolf & Co. – Audit Partner & Forensic Practice Partner 20 yr
- Rosen Seymour Shapss Martin & Co - Partner, Business Valuations and Forensic Accounting, 2+ yr (current).

Frequent lecturer at professional seminars sponsored by the Foundation for Accounting Education.

Author of the following texts

- Professional Ethics (1993) - FAE
- Quality Controls for the Small and Medium Sized Firms (1993) - MicroMash Inc.
- Accounting for Nonprofit Organizations (1982) - AICPA

**Expert witness and forensic accounting references:**

- Attached

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## Party representation in connection with litigated matters

Regional Telephone Company vs. Independent accounting firm  
John Palter, Esq.  
Riney Palter PLLC  
Dallas, TX  
214-461-1202

Partner dispute – Real Estate Development Company  
Guy Halperin, Esq.  
New York, NY  
212-751-7555

Embezzlement from an Estate by its accounting firm  
Michael Canning, Esq.  
Red Bank, NJ  
732-219-5482

Malfeasance of managing partner of an accounting firm  
David M. Kozloff, Esq.  
Reading, PA  
610-670-2552

Withdrawal of partner from an architectural firm  
Lloyd J. Weinstein, Esq.  
Hauppauge, NY  
631-851-1090

Partner dispute – sale of assets  
Jan Atlas, Esq.  
Ft. Lauderdale, FL  
954-766-7823

Recovery of insurance proceeds from a bankrupt insurance company  
Eleanor B. Alter, Esq.  
New York, NY  
212-506-1700

Equitable distribution in a divorce proceeding  
Jeffrey H. Fisch, Esq.  
Livingston, NJ  
Deceased

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## Party representation in connection with litigated matters, contd.

Embezzlement of funds by a corporate officer  
Clifford Bond, Esq.  
New York, NY  
212-699-4031

Embezzlement of funds by a partner in a real estate management company  
Barry Mandel, Esq.  
New York, NY  
212-218-5503

Money laundering and corporate malfeasance  
Nathanial Marmur, Esq.  
New York, NY  
212-223-0200

Shareholder agreement dispute – Residential apartment building owners  
Eugene Martin  
Pro Se representation  
Deceased

Contract dispute – Litigation involving various accounting and tax issues  
Mitchell Haddad, Esq.  
New York, NY  
212-643-7000

Partnership dispute – High-end restaurant operation and real estate holding company  
Thomas J. Goodwin, Esq.  
Newark, NJ  
973-622-4444

Dissident shareholders of a Manufacturing Company v. Independent accounting firm  
Stephen J. Reid, Esq.  
Providence, RI  
401-831-8900

Unwinding of a corporate merger – presently in discovery

Matrimonial – Divorce. including valuation of defendant's business interest  
Dan Rottenstreich, Esq.  
New York, NY  
212-575-0055

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## Party representation in connection with litigated matters, contd.

Matrimonial – Divorce. including valuation of defendant’s business interest  
Charles B. Law, Jr. Esq.  
212-883-4904

## Business valuation engagements

Independent trucking company  
Steel products manufacturer  
Specialized machine manufacturer  
Architectural firm  
Law firm  
Book publishing company  
Emission control and emissions conversion company  
Specialized medical procedures company  
Specialized food processor  
Building Maintenance Company  
Women’s dress manufacturers  
Women’s coat manufacturers  
Estate assets  
Intellectual property (copyrights, patents and trademarks)  
E-discovery firm  
Pre-school(s)  
Kitchen cabinet manufacturer  
Specialized software developer  
Investment management firms  
Medical practice  
Office supply manufacturer  
Family Limited Partnership’s  
Debit card processing firm  
Audio equipment manufacturer  
Sea-going information processing firm

## Arbitration (as the AAA neutral arbitrator)

Escalation charge dispute - Corporate tenant v. Landlord  
Contract dispute - Independent representative v. Candy manufacturer  
Partnership agreement dispute – Art gallery  
Shareholder agreement dispute – Tour guide company  
Investor litigation – Resort real estate development  
Rate charge dispute – NY public utility  
Partnership agreement dispute – Public accounting firm  
Partner dispute – Real estate holding company  
Fee dispute – Accountant vs. client