



CURRICULUM VITAE

SCOTT M. BOUCHNER

Business Background

- Berkowitz Pollack Brant Advisors and CPAs, LLP**, Miami and Ft. Lauderdale, FL 1999 to Present
- Partner and Director-in-Charge of Forensic Accounting and Business Valuation Services
- PricewaterhouseCoopers LLP**, New York, NY and Miami, FL 1990 – 1995, 1997-1999
- Manager - Financial Advisory Services Group
- KPMG Peat Marwick LLP**, New York, NY 1995-1996
- Manager - Corporate Transactions Group
- First American Bankshares**, Washington DC 1987-1988
- Credit Analyst

Practice areas include:

- Bankruptcy, insolvency and receivership services
- Litigation support services and expert witness testimony
- Forensic accounting investigations involving allegations of fraud / mismanagement
- Business valuations
- Due-diligence investigations in connection with merger and acquisition transactions
- Preparation of pro-forma financial information and financial forecasts
- Strategic / financial consulting and business advisory services

Qualifications

Certified Management Accountant (CMA)
Institute of Management Accountants (1996)

Certified Valuation Analyst (CVA)
National Association of Certified Valuation Analysts (2001)

Certified Fraud Examiner (CFE)
National Association of Certified Fraud Examiners (2007)

Certified Insolvency and Restructuring Advisor (CIRA)
The Association of Insolvency and Restructuring Advisors (2012)

- Awarded the Zolfo Cooper Silver Medal Award - 2nd highest cumulative national exam score

Honored in South Florida Legal Guide's Top CPAs and Financial Professionals in Litigation Support (2005 through 2020)

AIPCA Forensic and Litigation Services Damages Task Force (2011 - 2018)

CFF Exam Development Task Force (2012 - 2014)

Awarded AICPA's Forensic & Litigation Services Volunteer of the Year (2016)

Educational Background

Columbia Business School -- Masters of Business Administration, 1990, Degree in Finance / Marketing

The George Washington University -- Bachelors of Arts, 1987, Degree in English Literature

Publications and Instruction

Publications:

- Lost Profits Damages: Principles, Methods, and Applications, Chapter 13 "Mitigation of Damages in the Lost Profits Calculation" Second Edition, Valuation Products and Services, LLC, Ventnor City, New Jersey, 2022
- Attaining Reasonable Certainty in Economic Damages Calculations – Revenues, Costs and Best Evidence, (Co-authored), Forensic & Valuation Services Practice Aid, Association of International Certified Professional Accountants, 2018
- Lost Profits Damages: Principles, Methods, and Applications, Chapter 12 "Mitigation of Damages in the Lost Profits Calculation", Valuation Products and Services, LLC, Ventnor City, New Jersey, 2017
- Attaining Reasonable Certainty in Economic Damages Calculations, (Co-authored), Forensic & Valuation Services Practice Aid, The American Institute of Certified Public Accountants, 2015
- Calculating Lost Profits – Business Valuation and Forensic & Litigation Services Practice Aid 06-4, (Co-authored), The American Institute of Certified Public Accountants, 2006
- Certified in Financial Forensics Examination, The American Institute of Certified Public Accountants, 2010 – Selected to participate on committee to develop test questions used on examination to award Certified in Financial Forensics (CFF) credential.
- Discount Rates, Risk, and Uncertainty in Economic Damages Calculations, (Co-authored), The American Institute of Certified Public Accountants, 2012

Instruction:

- "Bankruptcy and Solvency – Solvency Analysis", Florida Institute of Certified Public Accountants - 2023
- "Economic Damages Case Law Update", The American Institute of Certified Public Accountants - 2017
- "Attacking the Plaintiff's Damage Calculation", American Institute of Certified Public Accountants – 2017
- "Mitigation of Damages in Lost Profits Calculations", Florida Institute of Certified Public Accountants - 2016
- "Attaining Reasonable Certainty in Economic Damages Calculations", The American Institute of Certified Public Accountants - 2015
- "Causation and the Damages Expert in Florida", Florida Institute of Certified Public Accountants – 2014
- "Reasonable Certainty Round 2: An Inside Look at the Findings of the Damages Task Force" – American Institute of Certified Public Accountants – 2013
- "Attaining Reasonable Certainty in Damage Calculations" - American Institute of Certified Public Accountants – 2012
- "Discount Rates, Risk, and Uncertainty in Economic Damages Calculations" – American Institute of Certified Public Accountants - Webinar – 2012
- "Madoff, Peters and Rothstein: Fraud and Ponzi Schemes in South Florida" – Turnaround Management Association – 2010
- "Understanding, Developing & Managing Forensic Engagements" – American Institute of Certified Public Accountants – Forensic and Valuation Section - 2010
- "Understanding Discount Rates and the Time Value of Money in Calculating Economic Damages", Florida Institute of Certified Public Accountants – 2010
- "Lost Profits in the Florida Courts" – Dade County Bar Association - 2009, Florida Institute of Certified Public Accountants – 2009

List of Cases Testified

Scott P. Fuhrman, et al v. Travis Robert-Ritter, et al
Eleventh Judicial Circuit for Miami-Dade County, Florida
Testimony involving forensic investigation and valuation issues
Testified in hearing for a permanent injunction for Plaintiff in 2023

Soneet R. Kapila v. SLG LSI Investment, LLC
United States District Court Middle District of Florida – Tampa Division
Testimony Involving Insolvency
Testified in deposition for Plaintiff in 2023

Genman Corp., Sanja Capital, LLC, Mason Digital Market, LLC, et al v. Richard Rinella
JAMS Arbitration
Testimony Involving Valuation of Closely Held Business
Testified in deposition and final arbitration hearing for Claimant in 2023

Strong Arm Productions USA Inc, Tramar Dillard pka Flo Rida and D3M Licensing Group, LLC v. Celsius Holdings, Inc.
Circuit Court of the 17th Judicial Circuit
Testimony Involving Breach of Contract
Testified in deposition for Defendant in 2022 and trial in 2023

Sara Tirschwell v. TCW Group, Inc. et al
Supreme Court of the State of New York, County of New York
Testimony Involving Purported Lost Earnings Arising from Wrongful Termination and Defamation
Testified in deposition for Plaintiff in 2022

MabVax Therapeutics Holdings, Inc. v. Barry Honig, et al
Superior Court of California, County of San Diego
Testimony Involving Purported Damages Arising from Securities Violations
Testified in deposition for Defendant in 2022

Michael D. Black, MD, MBP v Cable News Network, Inc., et al
Circuit Court of the 15th Judicial Circuit
Testimony Involving Purported Damages Arising from Defamation Claim
Testified in deposition for Defendant in 2022

Helena Chernyak v Dimitri Chernyak
Circuit Court of the 17th Judicial Circuit
Testimony involving valuation of closely held business
Testified in deposition for Husband in 2022

Impact Zone Enterprises, LLC d/b/a IZG Golf v. Troon Golf, LLC, et al
Twentieth Judicial Circuit for Collier County, Florida
Testimony involving Damages arising from Purported Breach of Non-Compete Agreement
Testified in deposition for Defendant in 2022

Palmetto Pathology Services P.A. v. Oscar Insurance Company of Florida
Eleventh Judicial Circuit for Miami-Dade County, Florida
Testimony involving Medical Claims in a Class Action
Testified in deposition for Defendant in 2021

Ceferino Machado, et al v. Luis Machado, et al.
Eleventh Judicial Circuit for Miami-Dade County, Florida
Testimony involving Economic Damages
Testified in deposition for Defendant in 2021

James M. O'Donnell and Joyce O'Donnell v. Brent Brunne, Atria Retirement Properties, LP, et al.
Nineteenth Judicial Circuit for Martin County, Florida
Testimony involving Economic Damages
Testified in deposition for Defendant in 2021

BMO Harris Bank, N.A. v. Richert Funds, LLC, Dwight Richert and Bart Garbrecht
 United States District Court for the Northern District of Georgia
 Testimony involving accounting investigation pertaining to alleged fraud
 Testified in deposition for Defendant in 2017 and Trial in 2021

Sutton National Insurance Holdings LLC, et al v. Atlas General Holdings, LLC, et al
 Eleventh Judicial Circuit for Miami-Dade County, Florida
 Testimony involving economic damages involving alleged fraud and breach of fiduciary duty
 Testified in deposition for Defendant in 2021

Managed Care Advisory Group LLC v. CIGNA Healthcare
 In the United States District Court for the Southern District of Florida
 Testimony pertaining to dispute over medical claims pursuant to a class action settlement agreement
 Testified in Trial for Defendant in 2021

Santiago Leon v. Bio Brands, Jorge Arana and Gabriel Arana
 Eleventh Judicial Circuit for Miami-Dade County, Florida
 Testimony involving economic damages in connection with alleged breach of contract
 Testified in deposition for Defendant in 2020

The Florida Department of Financial Services, as Receiver for Physicians United Plan, Inc. v. Pacific Western Bank Corporation et al
 Circuit Court of the Ninth Judicial Circuit in and for Orange County, Florida
 Testimony involving economic damages in connection with insolvency of a healthcare insurance company
 Testified in deposition for Plaintiff in 2020

Humberto Allegue, as Personal Representative of the Estate of Lissette Allegue v. Baptist Hospital of Miami, Inc.
 State of Florida – Division of Administrative Hearings
 Testimony involving lost earnings in a wrongful death matter
 Testified in deposition for Defendant in 2020

Elizabeth Marquardt v. Ocean Reef Community Association and David Ritz
 U.S. District Court Southern District of Florida
 Testimony involving lost earnings
 Testified in deposition for Plaintiff in 2020

Tech Data Corporation v. Abboud Trading Corp.
 Sixth Judicial Circuit for Pinellas County, Florida
 Testimony involving economic damages
 Testified in deposition for Defendant in 2019

George Schaeffer, et al v. Dowling Hales, et al
 Illinois State, Cook County, Circuit Court
 Testimony involving valuation of an insurance company in buyout dispute
 Testified for Plaintiff in 2019

Sheridan Healthcorp, Inc. v. Aetna Health Inc., Aetna Life Insurance Co., et al.
 Seventeenth Judicial Circuit – Broward County, Florida
 Testimony involving valuation of medical claims
 Testified in depositions for Plaintiff in 2018 and 2019 and jury trial in 2019

Robert Paul Charbonneau, et al. v. Michael D. Ehrenstein v. Agentis, PLLC
 Eleventh Judicial Circuit for Miami-Dade County, Florida
 Testimony involving valuation of a law firm in connection with corporate dissolution
 Testified in deposition and trial for Plaintiff in 2019

Steven R. Schafer, et al. v. Robert A. Dicrisci, et al.
 Eleventh Judicial Circuit – Miami-Dade County, Florida
 Testimony involving a shareholder dispute pertaining to the potential buyout of two of the Plaintiff's principals
 Testified in deposition for Plaintiff in 2019

Wyndham Vacation Ownership Inc., et al. v. Totten Franqui Davis & Burk LLC, et al.
Southern District of Florida West Palm Beach Division
Represented Co-Defendants in case involving unjust enrichment and economic damages pertaining to
timeshare industry
Testified in deposition for Co-Defendant in 2019

Bay Parc Plaza Apartments, L.P., et al. v. Airbnb, Inc. and Airbnb Payments, Inc.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving damages pertaining to illegal short-term rental activity
Testified in deposition for Plaintiff in 2018

Tapestry Senior Housing Management, et al v. Herbert J. Sims & Co., Inc.
American Arbitration Association
Testimony involving economic damages arising from professional negligence
Testified in deposition and arbitration for Defendant in 2018

Ronald N. Dubner v. The Estate of Bradley A. Dubner, et al
Fifteenth Judicial Circuit – Palm Beach County, Florida
Testimony involving valuation issues
Testified in deposition for Defendant in 2018

Daniel S. Newman, as Receiver for Founding Partners, et al v. Ernst & Young, LLP and Mayer Brown, LLP
Seventeenth Judicial Circuit – Broward County, Florida
Testimony involving receivership accounting
Testified as 30(b)(6) witness for Berkowitz Pollack Brant Advisors and Accountants, LLP in 2018

AH Biscayne Investor, LLC v. 1st Sun Properties, LLC
U.S. District Court Southern District of Florida
Testimony involving calculation of lost profits
Testified in deposition for Plaintiff in 2017

GOLTV, Inc, et al. v. Fox Sports Latin America, Ltd., et al.
United States District Court Southern District of Florida
Testified as Rule 30(b)(6) witness T&T Sports Marketing Ltd. in 2017

W. Riley Allen, Esq. vs. Dudley Q. Sharp, Jr., Esq. and Burr & Forman, LLP
Ninth Judicial Circuit – Orange County, Florida
Testimony involving damages suffered in connection with professional malpractice
Testified in deposition for Defendants in 2016

Hawaiian Airlines, Inc. v. AAR Aircraft Services, Inc. and Mankiewicz Coatings, LLC
United States District Court for the Southern District of Florida
Testimony involving damages suffered in connection with product liability
Testified in deposition for Plaintiff in 2016

In re: Miguel Angel Villaverde, Debtor
United States Bankruptcy Court for the Southern District of Florida, Miami Division
Testimony involving feasibility of Chapter 13 bankruptcy plan of reorganization
Testified in trial for creditor in 2014

Galen Francis, et al v. Metal Roofing Systems by Brian Embick Roofing, Inc., et al
Fifteenth Judicial Circuit – Palm Beach County, Florida
Testimony involving personal injury claims
Testified in deposition for Plaintiff in 2014

USA v. Steinger et al
Criminal Trial – United States District Court for the Southern District of Florida
Testimony Involving Forensic Accounting
Testified in trial for prosecution in 2013

Lawrence Weinstein, MD v. Tenet Florida Physician Services
Arbitration
Testimony involving lost earnings
Testified in deposition and arbitration for Defendant in 2013

Robert Chinick, et al. v. Armor Screen Corporation, et al.
Minority Shareholder Dispute
Court appointed neutral appraiser in 2012

Leon A. Bynoe, M.D. v. Jeffrey N. Weiss, M.D.
American Arbitration Association
Testimony involving buyout of minority shareholder
Testified in deposition as neutral expert in 2011

Lisy Corp. v. Alberico Echemendia, et al
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving post-acquisition dispute
Testified in deposition for Plaintiff in 2011

In Re: The Marriage of: Judith Berens and Fred Berens
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testified in deposition for Respondent / Former Husband in 2010

In Re: United States Sugar Corporation Litigation
United States District Court for the Southern District Of Florida
Testimony involving proceeds due ESOP participants in class action litigation
Testified in deposition for Plaintiff in 2009

Malamud v. Aristed Group, LLC
Seventeenth Judicial Circuit – Broward County, Florida
Testimony involving lost earnings in connection with personal injury claim
Testified in deposition for Plaintiff in 2008

Roberto Martinez, as Court-Appointed Receiver of Mutual Benefits Corp, et al v. Spear Safer CPAs
United States District Court for the Southern District of Florida
Testimony involving damages suffered in connection with professional malpractice
Testified in deposition for Plaintiff in 2007

Henry Torres and Hilda Torres v. Empire Seafood Corp and Performance Food Group Co.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving post-acquisition dispute
Testified in deposition for Defendant / Counter-Plaintiff in 2007 and Trial in 2009

Topp, Inc. v. Uniden America Corporation
United States District Court for the Southern District Of Florida
Testimony involving lost net investment resulting from alleged fraud.
Testified in deposition for Plaintiff in 2006 and in Jury Trial in 2008

Florida Tire Recycling, Inc. v. Lexington Insurance Company and Webster, Inc.
Nineteenth Judicial Circuit – St. Lucie County, Florida
Testimony involving property and casualty insurance claim
Testified in deposition for Defendant in 2006

Dulce N. Rispoli v. Herbert A. Stiefel
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving valuation in closely held business
Trial testimony and deposition for Husband in 2006

Grupo Televisa, S.A. et al v. Telemundo Communications Group, Inc. et al
United States District Court for the Southern District of Florida
Testimony involving lost profits resulting from alleged tortuous interference.
Testified in deposition for Defendant in 2005 and 2007

Bank of New York v. Bernard Jaffe, Jr.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving alleged fraudulent transfers of funds.
Testified in deposition for third party defendant in 2004

In Re: Estate of Manny Bankhalter
Eleventh Judicial Circuit – Miami-Dade County, Florida – Probate Division
Testimony involving the evaluation of two competing offers for the sale of estate assets
Testified in court hearing in 2003

Andrew Chauser & Katherine Sayet v. Sayet Assoc. Pathologist Reference Laboratory, Inc.
Eleventh Judicial Circuit – Miami-Dade County, Florida
Testimony involving reasonableness of compensation in dissident shareholder action
Testified in deposition for Defendant in 2002

Johnston Tombigbee Furniture Manufacturing Company v. Akzo Noble Coatings, Inc.
United States District Court for the Northern District of Mississippi Eastern Division
Testimony involving lost profits resulting from product liability
Testified in deposition for the Plaintiff in 2002