

CURRICULUM VITAE

Barry L. Pulchin, CPA/ABV/CFF/CGMA, CFE, CVA, DABFA, is a member and Director of Forensic Accounting and Valuation Services of Prager Metis CPAs, LLC, with offices in New York City, Nassau County, Westchester County, New Jersey, Los Angeles and London.

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He attended Bernard M. Baruch College and received his Bachelor of Business Administration in Public Accounting. He also earned an Associate in Applied Science from Queensborough Community College. He is admitted as a Certified Public Accountant in the States of New York, Connecticut, Florida and North Carolina. He has lectured as part of Continuing Professional Education to other Certified Public Accountants for the Foundation of Accounting Education, the Nassau County Bar Association, the Suffolk County Bar Association, the Nassau County Academy of Law and the Association of Certified Fraud Examiners.

He became a Certified Fraud Examiner in August, 1992. On August 14, 1995, he was conferred the designation of being a Certified Valuation Analyst. In September 1999, he was awarded the designation of Diplomate of the American Board of Forensic Accounting. In July 2007, he was awarded the designation of Accredited in Business Valuation conferred upon him by the American Institute of Certified Public Accountants. On August 5, 2008, he was awarded the designation Accredited in Financial Forensics conferred upon him by the American Institute of Certified Public Accountants. On March 31, 2013 he was conferred the designation of Chartered Global Management Accountant.

Our firm has a diversified clientele; however, we specialize in investigative and forensic accounting and business valuations for issues including domestic relations, license valuations, professional practice valuations, minority shareholder disputes, insurance loss, bankruptcy, estate and gift taxes, tax fraud cases and commercial fraud investigations. He has appeared as a featured speaker on radio to discuss year-end tax planning, business and license valuations and general business topics. He has been quoted in the New York Times regarding the tax ramifications of cooperative ownership and exchanges of ownership. In addition, he has served as the accountant in bankruptcy cases for the Debtor, the Creditor's Committee and for Chapter 7 Trustees. He has also been appointed as a Chapter 11 Bankruptcy Examiner.

Professional Organization Membership

American Institute of Certified Public Accountants
New York State Society of Certified Public Accountants
National Society of Public Accountants
American Arbitration Association
Association of Certified Fraud Examiners

Professional Organization Membership cont'd

National Association of Certified Valuation Analysts
American Bankruptcy Institute
The American College of Forensic Examiners
American Society of Appraisers
Association of Divorce Financial Planners

Civic Organization Membership

United States Chamber of Commerce
Huntington Chamber of Commerce
Fraternal Order of Police
Board of Directors of the Nassau County Police Department Explorers
Board of Directors of the B'nai B'rith Queens Housing Foundation Inc.

Broadcast History

He had a one hour long radio program, "The Barry Pulchin Show About Business...and You" broadcast on WALE 990 AM in Providence, RI, Friday Mornings 8-9am. He has co-hosted an hour long radio show in WGBB 1240 AM, Tuesday Evenings 8-9pm covering various topics including business. He has broadcasted the radio show "You Oughta Know", formerly "The Barry Pulchin Show About Business...and You" on WGBB 1240Am in Tuesday 809pm. He has also broadcasted on WEVD 1050 AM as a co-host of the Stephanie Lerner Show every Monday evening 8-9pm.

New York State Society of Public Accountants Committee Service

Anti Money Laundering Counter Terrorism Financing Committees (New York)
Litigation Services Committee (New York and Long Island)
Health Care Facilities Committee (New York)
Domestic Relations Committee (New York)
Litigation Support Committee (New York, Nassau County)
Accounting and Auditing Committee (Nassau County)
Committee of Cooperation with Attorneys (Suffolk County)
Arbitration and Mediation Committee (New York)
Chairperson of the Matrimonial Subcommittee of the Litigation Support Committee (Nassau Cty)
Litigation Support Committee Ethics Subcommittee (Nassau County)
Cooperation with Bankers and Other Credit Grantors Committee (Nassau County)
Professional Ethics Committee (New York)
Chairperson of the Bankruptcy Sub-Committee of the Litigation Support Committee (Nassau Cty)
Chairperson of the Litigation Support Services Committee (Nassau County)

Association of Fraud Examiners-Long Island and New York Chapter Service

Board of Directors

President (2010-2012)

Vice President of Education

Designated Training Officer

Director of Public Relations

Chairperson of the Meetings and Seminars Committee

Vice President of Education

Sergeant at Arms

Lead person for the Nominating Committee

He has also been an invited guest and speaker at the American Academy of Matrimonial Lawyers Inter-disciplinary Financial Services Committee and the New York Family Law American Inn of Court.

Speaking Engagements

NYSSCPA/FAE Litigation Support Committee, Introduction to Business Valuation, "The Initial Document Request," November 1987

The Nassau Academy of Law, "Addressing Litigation Support Issues,": May 1998

The Litigation Support Committee, Nassau Chapter, New York State Society of CPA/FAE All Day Seminar, "The Financial Tools of the Expert," November, 1989

Foundation for Accounting Education, Litigation Support Conference, "Litigation Consulting: Expanding the Horizons," May, 1990

Nassau County Bar Association, "valuation of Law Licenses and Practices-A Mock Trial," May, 1990

The Accounting and Auditing Procedures Committee, Nassau Chapter, NYSSCPA/FAE All Day Accounting and Auditing Conference, "Audit Guide For Statement On Auditing Standards, No. 55, Consideration of the Internal Control Structure in a Financial Statement Audit," October, 1990

Suffolk County Academy of Law, "Valuation of Law Licenses and Practices-A Mock Trial," November, 1990

The Long Island Chapter of the American Society of Appraisers, "Financial Reporting of Cooperatives and Condominiums," May, 1991

Speaking Engagements, cont'd

Nassau County Bar Association, A Matrimonial Mock Trial-An Advanced Presentation, "Valuation of Enhanced Earnings Capacity of Law Licenses and Value of Law Practice, May, 1991

Suffolk Academy of Law, A Matrimonial Mock Trial - An Advanced Presentation, "Valuation of Enhanced Earning Capacity of Law License and Value of Law Practice," November, 1991;

The Accounting and Auditing Procedures Committee, Nassau Chapter, NYSSCPA/FAE, "Other Comprehensive Basis of Accounting," November, 1991;

Nassau Chapter of the NYSSCPA/FAE, Litigation Support Committee, "Determining Capitalization Rates," December, 1991;

The Litigation Support Services Committee, Nassau Chapter, NYSSCPA/FAE, Nassau Chapter Litigation Support Conference, "Bankruptcy Litigation Practice," January, 1992;

The Nassau Academy of Law, "Tax Returns and Financial Statements, Does One and One Always Equal Two?" March, 1992;

The Health and Hospital Law Committee of the Suffolk County Bar Association, "Financial Perspectives of Physicians," December, 1992;

The Bankruptcy Bar Committee of the Nassau County Bar Association, "Tax Aspects of Bankruptcy," January, 1993;

Nassau Chapter of the NYSSCPA/FAE, Litigation Support Conference, "Damage Claims," May, 1993; and

Nassau Chapter of the NYSSCPA/FAE, half-day bankruptcy conference, "Accountant's Role in Bankruptcy," November, 1993;

Nassau Chapter of the NYSSCPA/FAE, "Bankruptcy Issues in Domestic Relations and Other Matters," December, 1995.

Nassau Chapter of the NYSSCPA/FAE, "Preparation of Monthly Operating Reports," September, 1997;

Speaking Engagements, cont'd

New York Family Law American Inn of Court, "Beyond the Balance Sheet," January 21, 1998;

New England Life Insurance Company, Kennedy Agency, "Business Valuations in Buy and Sell Agreements, Estates and Other Insurable Interests," June 8, 1998;

Association of Certified Fraud Examiners, Long Island Chapter, "Finding Fraud: Analytical Review, Tools and Techniques," November 17, 1999;

American Society of Appraisers, Long Island Chapter, "Every Fraud May Have A Second Story," November 18, 1999;

Association of Certified Fraud Examiners, Long Island Chapter, "Every Fraud May Have A Second Story," February 23, 2000;

Association of Certified Fraud Examiners, Long Island Chapter, "Fraud Detection in a Matrimonial Action," June 13, 2000:

Association of Divorce Financial Planners, "Divorce Planning and How a Certified Financial Planner Can Get Involved," November 8, 2001;

Association of Certified Fraud Examiners, Long Island Chapter, "Conducting a Fraud Examination," November 15, 2001;

IRS Taxpayer Education & Communication and the Educational Foundation of the National Conference of CPA Practitioners Nassau/Suffolk Chapter, "Fraud and How It Was Discovered," November 20, 2003;

Association of Certified Fraud Examiners, Long Island Chapter, "Marketing Fraud Examiner Services," March 13, 2006;

Association of Certified Fraud Examiners, New York City Chapter, "Fraud in the Medical field, Financial Statements and Other Industries," October 16, 2007.

Zicklin School of Business, Bernard M. Baruch College, CUNY. "Risk Assessment in Financial Institutions and Fraud Issues", May 2, 2011;

Attorney and Accountant Committee, The Nassau County Bar Association. Forensic Accounting and Business Valuations and How They Apply to All Aspects of Law, May 22, 2013;

Speaking Engagements, cont'd

New York State Society of Certified Public Accountants, Chief Financial Officers Committee, "The Practical Aspects of Forensic Accounting", September 25, 2013.

Recognition

Queensborough Community College 2014 Alumni Partner of the Year

Long Island Business News-Who's Who in Forensic Accounting-2011 & 2012

He has also provided litigation support services to the Court as an appointed expert, for attorneys in their matters and for other CPA's. Companies in the following industries have either been valued or investigated:

Industries Served

- Insurance and reinsurance
- Security and guard services
- Law practices and licenses
- Accounting practices and licenses
- Retail shoe chains
- Construction contracting
- Building suppliers
- Restaurants and bars
- Medical and dental practices and licenses
- Veterinary practices and licenses
- Architectural licenses and practices
- Garment manufacturers and jobbers
- Oil delivery companies
- Graphic Arts
- Video production and duplication
- Aerospace
- Corrugated box companies
- Pizza restaurants
- Ice skating rinks
- Cooperative and condominium housing
- Actuaries
- Freight and cargo companies
- Transportation and trucking
- Taxi industry
- Modeling agencies
- Advertising agencies
- Travel agencies
- Staffing agencies
- Electrical wire and components
- Electrical contracting companies
- Electronics companies
- Gasoline stations
- Automotive repair
- Car washes and detail centers
- Auto lubrication centers
- Automobile dealerships
- Landscapers
- Sand and Gravel wholesalers and retailers
- Gyms and Health Spas
- Bed and Breakfasts
- Bagel shops
- Coffee shops
- Convenience stores

- Appliance stores
- Real estate brokerage and management companies
- Entertainers
- Recording studios and stages
- Glass wholesalers and retailers
- Jewelry, wholesale and retail
- Health care facilities
- Wineries
- Check cashing establishments
 - Travel agencies
 - Bakeries retail and wholesale
 - Intangible assets
- Educational institutions
- Jewelry manufacturers and wholesalers
- Watch wholesalers
- Clothing Laundromats
- Medicaid and Medicare fraud
- Sewing machine manufacturers and exporters
- Cell phone stores
- Import and export companies
- Military testing facilities