

James O'Brien, CPA/ CFF

EDUCATION

- B.S. in Accounting from York College of Pennsylvania (1989)
- Certified Public Accountant in Pennsylvania (CPA)
- Certified Financial Forensics (CFF)

PROFESSIONAL EXPERIENCE

Grassi and Company Forensic Accounting & Litigation Services (2019 - Present)

Mr. O'Brien provides forensic and financial consulting and accounting related services to attorneys, insurance companies, governmental agencies and public and private corporations. Matters routinely involve disputes with construction companies, healthcare providers, technology, commercial and real estate since 1990. Prior to joining Grassi and Company, he spent approximately 28 years with national and regional accounting firms and two years with a specialty consulting firm. He specializes in providing financial consulting analyses related to matters in dispute and performing investigative services that are generally related to reconstructing financial activity related to fraudulent financial transactions. Specifically, a majority of the analyses performed relate to litigation and/or forensic investigative services. Such as lost profits analysis, breach of contract, intellectual property disputes, financial projections, discounted cash flow analysis. Responsibilities are carried out through financial and forensic analysis of: financial statements and tax returns; general ledgers and other original books of entry; relevant contracts and agreements; and industry data.

Management Planning, Inc. Forensic Accounting/Litigation Services (2017 – 2019)

Baker Tilly - Forensic Accounting & Litigation Services (2001 - 2017) PricewaterhouseCoopers LLP - Financial

Advisory Services (1997 - 2001)

Temple University Adjunct Professor teaching Forensic Accounting at the Fox School of Business (2019)

PROFESSIONAL AFFILIATIONS:

- American (AICPA) and Pennsylvania Institutes of Certified Public Accountants (PICPA)
- AICPA Litigation Services Task Force -2009-2013
- AICPA Fraud Task Force -2013-2015
- AICPA Lost Profits Task Force -2014-2016

LECTURES/PRESENTATIONS:

"You Can Try a Case Against a Design Professional Successfully with a Jury" presented at the ABA Construction Superconference (December 2017) (Co-Presenter)

"Can XBRL Data Be Used to Detect Financial Statement Misrepresentation?" presented at the American Institute of Certified Public Accountants' Forensic & Valuation Services Conference (November 2014) (Co-Presenter)

"eXtensible Business Reporting Language: The Future of Financial Reporting," AICPA Webinar (September 2014) (Co-Presenter)

"Voices of Fraud," Web Series AICPA Webinar (June 2014) (Co-Presenter) "Voices of Fraud," Web Series AICPA Webinar (November 2013)

"Governmental and Not-for-Profit Fraud," presented at the American Institute of Certified Public Accountants' National Forensic and Valuation Services Conference (November 2012) (Co-Presenter)

PUBLICATIONS:

Performing Credible Lost Profits Analyses (Co-author), The Comprehensive Guide to Economic Damages, Fifth Edition, Chapter 10 (2018)

Performing Credible Lost Profits Analyses (Co-author), The Comprehensive Guide to Economic Damages, Fourth Edition, Chapter 10 (2016)

Forensic Accounting: Investigation Report Writing - A Resource Containing Best Practices and Approaches (Co-author), AICPA, Forensic and Valuation Services Section (2014)

Forensic Accounting - Fraud Investigations (Co-author), AICPA, Forensic and Valuation Services Section, Practice Aid (2014)

Lost Profits Calculations - Methods and Procedures (Co-author), The Comprehensive Guide to Lost Profits and Other Commercial Damages, 3rd Edition, Chapter 9 (2013)

Lessons Learned in Financial Crisis Management (Co-author), The Legal Intelligencer (2012)

Lost Profits Calculations - Methods and Procedures (Co-author), The Comprehensive Guide to Lost Profits Damages for Experts and Attorneys, Business Valuation Resources, LLC, 2011 Edition, Chapter 9 (2011)

TESTIMONY:

<u>Date</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Matter</u>
2021	J.A.M.S. ARBITRATION	Deposition	MARK CALLAZZO and HANSEL, individually and as members of Alpha Funding Partners, LLC DH Lending LLC and MMC Lending LLC v. FREDERICK ASSINI, ANDREW SMITH and WHITE PINES MANAGEMENT ALPHA FUNDING PARTNERS, LLC
2021	American Arbitration Association	Testimony	SHOREHAVEN HOMEOWNERS ASSOCIATION, INC. v. JONASVAR INC.
2020	Superior Court Of New Jersey Chancery Division, Chancery Part Burlington County	Deposition	DEL VEL Chem Company, Inc.; and Denise Delmastro, Individually and Derivatively on behalf of DEL VEL Chem Company, Inc. v. Steven Pollack; Lisa Goldwasser; John Does #1-10, and ABC Corporations #1-10
2020	American Arbitration	Testimony	Salvatore Franciosa Productions, LLC v. Breaking Glass Pictures, LLC
2019	Supreme Court of the State of New York, County of New York	Deposition	EMIL, LLC, directly and derivatively on behalf of 10839 Associates v. Barry J. Jacobson, Larry A. Wohl, Joseph P. Day Realty Corp., and Rosenberg & Chesnov CPA's, LLP and 10939 Associates and 108 West 39th Street
2019	Supreme Court of the State of New York, County of New	Deposition	Alrose Steinway, LLC v. Jaspan Schlesinger LLP and Stephen P. Epstein, Esq.
2019	United States District Court Eastern District of	Deposition	Anthony Chong and MT133132, Inc.v. 7-Eleven, Inc.

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2019	United States District Court Eastern District of Pennsylvania	Deposition	Azmi Takiedine v. 7-Eleven, Inc.
2019	Supreme Court of the State of New York, County of Albany	Deposition	Mark A. Galasso as the personal representative of the estate of Marti A. Galasso, deceased, individually, and as a shareholder of Cobleskill Galasso, deceased, individually, and as a shareholder of Cobleskill Stone Products, Inc. v. Cobleskill Stone Products, Inc., et al.
2019	Supreme Court of the State of New York, County of New	Testimony	Ruandro, LLC v. Richard Born, Sean MacPherson, Eric Goode, Ira Drukier, and Sire Hotel Company, LLC
2018	Superior Court of New Jersey	Testimony	Wakefern Food Corp., et. al. v. Lexington Insurance Company, et. al.
2018	Superior Court of New Jersey	Deposition	Wakefern Food Corp., et. al. v. Lexington Insurance Company, et. al.
2017	American Arbitration	Testimony	Constructure Management, Inc. v. Star Development Group LLC, Et al.