



James O'Brien, CPA, CFF

PARTNER & FORENSIC, LITIGATION AND VALUATION SERVICES LEADER

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OVERVIEW

James O'Brien provides forensic, litigation and valuation financial consulting and accounting-related services to attorneys, insurance companies, governmental agencies and public and private corporations. Since 1990, his matters have routinely involved disputes with construction companies, healthcare providers, technology companies and commercial and real estate companies. Prior to joining Grassi, Jim spent nearly 28 years with national and regional accounting firms and two years with a specialty consulting firm. He specializes in providing financial consulting analyses regarding matters in dispute and performing investigative services related to reconstructing financial activity involving fraudulent financial transactions. The majority of his analyses has been related to litigation, damages, valuation and/or forensic investigative services, such as lost profits analysis, breach of contract, intellectual property disputes, financial projections, discounted cash flow analysis and business valuations.

PROFESSIONAL LICENSES & CERTIFICATIONS

Certified Public Accountant (CPA),
Pennsylvania

Certified in Financial Forensics (CFF)

EDUCATION

York College of Pennsylvania,
Bachelor of Science in accounting
(1989)

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public
Accountants (AICPA)

Pennsylvania Institute 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)

CAREER HISTORY

Grassi & Co., CPAs, PC

Partner & Forensic, Litigation and Valuation Services Leader (2019–Present)

Management Planning, Inc.

Managing Director, Forensic Accounting/Litigation Services (2017–2019)

Baker Tilly

Forensic, Litigation and Valuation Services (2001–2017)

PricewaterhouseCoopers LLP

Financial Advisory Services (1997–2001)

Zelenkoske Axelrod

Forensic, Litigation and Valuation Services (1995–1997)

Matson Driscoll & Damico

Forensic Accounting Services (1990–1995)

Temple University, Fox School of Business

Adjunct Professor teaching forensic accounting (2019)

PRESENTATIONS & PUBLICATIONS

You Can Try a Case Against a Design Professional Successfully with a Jury (Co-presenter)
– ABA Construction Superconference (December 2017)

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)

TESTIMONY

Year	Jurisdiction	Type	Matter
2026	Court of Common Pleas for Berks County, Pennsylvania	Deposition	Reading Area Water Authority v. Georgeadis Setley Rauch & Plank LLC, D/B/A Georgeadis Setley; Concord Public Financial Advisors, Inc., D/B/A Concord Public Finance; Thomas Weld, ATC Services, LLC, D/B/A BCM Engineers Dean Miller, Miller Environmental, Inc.; Matthew Setley Executor of The Estate of Michael Setley
2025	United States District Court for the District of New Jersey	Trial	Durr Mechanical Construction, Inc. v. PSEG Fossil, LLC
	Superior Court of New Jersey Chancery Division – General Equity Part Bergen County	Trial	Mark Sarubbi v. Robert Loverro
	American Arbitration Association	Trial	Vantage Systems, Inc. v. Trident Vantage Systems, LLC, et al.,
	Supreme Court of the State of New York, County of Westchester	Trial	Robert Leaf, Millennia Apartments NR LLC, 277 North LLC, Leaf Luxuria LLC, and Leaf Residence LLC v. Anthony Hammel, The Millennia NR LLC The Luxuria NR LLC, and the Residence NR LLC and Equity Land Developers LLC v Millennia Apartments NR LLC, Robert Leaf and Jeanette Leaf
	American Arbitration Association	Trial	Five Horsemen LLC, v Cleopatra Realty LLC
2024	Supreme Court of the State of New York, County of Westchester	Trial	Robert Leaf, Millennia Apartments NR LLC, 277 North LLC, Leaf Luxuria LLC, and Leaf Residence LLC v. Anthony Hammel, The Millennia NR LLC The Luxuria NR LLC, and the Residence NR LLC and Equity Land Developers LLC v Millennia Apartments NR LLC, Robert Leaf and Jeanette Leaf
	Superior Court of New Jersey Cape May County Law Division	Trial	42nd Place, LLC and 42nd Place Liquor, LLC v. Bennett Enterprises, Inc. James Bennett, Lobster Loft, LLC, Lobster Loft Liquor, LLC, Ben Dal Sea Ilse, Inc. et al.
	Supreme Court of the State of New York, County of Westchester	Deposition	Robert Leaf, Millennia Apartments NR LLC, 277 North LLC, Leaf Luxuria LLC, and Leaf Residence LLC v. Anthony Hammel, The Millennia NR LLC The Luxuria NR LLC, and the Residence NR LLC and Equity Land Developers LLC v Millennia Apartments NR LLC, Robert Leaf and Jeanette Leaf
	United States District Court for the Eastern District of Pennsylvania	Deposition	Prysm Group, LLC v. Trustees of the University of Pennsylvania and Aresty Institute of Executive Education at The Wharton School
	United States District Court for the District of New Jersey	Deposition	Durr Mechanical Construction, Inc. v. PSEG Fossil, LLC
2023	Supreme Court of the State of New York, County of New York	Deposition	Rockmore Contracting Corp. v. The City of New York
	Supreme Court of the State of New York, County of New York	Deposition	Alrose Steinway, LLC v. Jaspan Schlesinger LLP and Stephen P. Epstein, Esq.