

SHARI HELAINE LICHTMAN
ATTORNEY & CPA
Litigation and Professional Education
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CREDENTIALS

Member, New York State Bar (1993)
Certified Public Accountant (1988)

PROFILE: LITIGATION

Participate as attorney and forensic accounting consultant on diversified securities, commercial and corporate litigation, with emphasis on specialized knowledge:

- **Pomerantz Haudek Block Grossman & Gross – *In re Comverse Securities Litigation***: Class action case based on allegations of manipulation of stock option grants, earnings management (current). *Prior case: In re American Italian Pasta Company Securities Litigation*: Analysis of earnings management and accounting restatement claims relating to fraud allegations against company, insiders and auditor. Substantive issues included widespread expense/capitalization scheme, inventory estimation, accounting for promotional expenses. Case settled with sizeable recovery for class.
- **Bernstein Litowitz Berger & Grossmann LLP -- *In re Freddie Mac Securities Litigation***: Lead team of 20 discovery attorneys. Work included team management, training; writing complex memorandum regarding accounting restatement and accounting for derivatives; liaison with outside forensic accountants. Case settled with substantial recovery to class. *In re Biovail Securities Litigation*: assisted evaluation of fraud allegations pertaining to revenue recognition.
- **Milberg Weiss and Bershad LLP – *In re: Sealed Air (WR Grace bankruptcy, asbestos claim holders)***: Applied business valuation techniques to challenge alleged fraudulent conveyance. Took deposition testimony of Big 4 accountant. Case settled with substantial recovery to class.
- **Marks Paneth & Shron**, (CPA firm, litigation services). Participated in damage study.
- **Centerprise Advisors**, (CPA firm, litigation services). Assist CPA.ABV with ongoing cases pertaining to computation of economic damages and valuation of small businesses entities.

PROFILE: PROFESSIONAL DEVELOPMENT AND EDUCATION

New York University, School of Continuing Professional Studies

- Instructor, *Introduction to Forensic Accounting: Context, Concepts and Cases*. Comprehensive course on “forensic accounting” including securities/financial statement fraud, corporate governance and controls, basics of economic damages and valuation, and expert witness skills. *Fall 2006 – Present (ongoing)*.
- Instructor, *Writing Skills for Accountants and Finance Professionals*. Course for improvement of professionals’ skills, including improvement of writing content, cohesiveness and clarity. *Fall 2008 – Present (ongoing)*.
- Instructor, *Financial Accounting I*. Introductory course in financial accounting: recognition of transactions; basic financial statements, internal controls, accounting for receivables, fixed assets, inventory. *Fall 2007*.

New York City Bar Association

- CLE Program Chair and Faculty:
Spring 2009: *Accounting for Lawyers* (February 2009); *Hot Topics and Trends in Financial Reporting* (April 2009); *Crisis in Financial Reporting: Responsibility, Liability & Ethics* (June 2009).

Prior programs: *ABCs of Financial Statements*, 2008; *Analysis of Financial Statements for the Decision-Maker* 2008; *Current Issues in Accounting Litigation*, 2005, 2006; *ABCs of Financial Statements*, 2006; *Bridge the Gap*, 2006, 2007; *Accounting for Lawyers*, 2005.
- Corporations Committee, 2003 -2006.

Publications

- “The Power of Storytelling,” accepted for publication by the *CPA Journal*, New York State Society of Certified Public Accountants. *Publication expected during 2009*.
- “7 Tips for Better Litigation Consulting Reports,” *CPA Journal*, New York State Society of Certified Public Accountants, March 2006.
- Contributing Author, *Engagement Letters for Litigation Services*, Practice Aid 04-1, American Institute of Certified Public Accountants, 2004.

PRIOR PROFESSIONAL EXPERIENCE

Law

D'Amato & Lynch, New York, New York

Associate, 1997- 2000. Represented various entities of American International Group (AIG) with respect to Directors, Officers & Corporate Liability policies; Professional Liability policies for attorneys and accountants; corporate Fidelity Bonds. Managed international investigation of high-level internal fraud. (Japanese metal trading).

Abbey & Ellis (now Abbey, Spanier et al.), New York, New York

Associate, 1993 – 1996. Performed legal research and wrote various legal documents for litigation of federal securities class actions and shareholder-director matters. Managed and organized nationwide cases. Researched and applied accounting and auditing standards to support claims of financial statement fraud. Authored winning brief in *Rehm v. Eagle Finance*, Northern District of Illinois, case of first impression under Private Securities Litigation Reform Act of 1995 regarding scienter.

Accounting and Auditing

Deloitte & Touche, New York, New York

Senior Tax Consultant, 1991 – 1993. Represented not-for-profit during IRS field examination. Prepared and reviewed corporate and individual tax returns.

Coopers & Lybrand, New York, New York

Senior Auditor / Staff Auditor, 1986 - 1988. Designed audit plans and executed audit procedures supporting firm's opinion on client financial statements and commentary on client's system of internal control.

EDUCATION

JD, Boston University School of Law, 1991

Academic Honors: Paul J. Liacos Scholar 1990

BS, magna cum laude, Binghamton University, 1986

Accounting GPA 3.9; overall GPA 3.7

COURT ADMISSIONS

Admitted to **United States District Courts for the Southern and Eastern Districts of New York**