

# BST



26 Computer Drive West, Albany, NY 12205 ♦ 711 Third Avenue, New York, NY 10017  
(800) 724-6700 ♦ [www.bstco.com](http://www.bstco.com)

**Profile:** BST's Valuation, Litigation and Forensic services division is recognized by leading attorneys, the judiciary, and adjusters as one of the Northeast's most respected and renowned team of financial service professionals. We provide services as both consulting and testifying experts and have successfully defended our opinions in numerous cases in New York State Supreme Courts, Federal District Court and formal arbitration proceedings conducted under the auspices of the American Arbitration Association.

**Experience:** Our team consists of over 20 professionals dedicated to valuation, litigation support, forensic accounting, fraud and investigative services. Specific areas of expertise include Matrimonial Business Valuation, Economic Damage Analysis, Insurance Loss Accounting and Claims Services, Construction Claims, Fraud Deterrence, and Corporate Governance. All BST professionals hold industry recognized certifications including CPA/ABV, CFE, CFA, CBA, CFFA, DABFA, and Ph.D.

**John R. Johnson, CPA/ABV, CBA, DABFA – Managing Partner**

John has conducted numerous economic damage studies for a wide range of civil litigation matters and performed valuations of closely-held businesses, professional practices, and conducted enhanced earnings analyses. As a result, John has become widely recognized for his technical knowledge and expertise. Additionally, John has specialized experience in many facets of law firm management, including mergers, succession, partner compensation, and practice valuation. John is affiliated with numerous professional organizations, including the New York State Society and American Institute of Certified Public Accountants, Estate Planning Council of Eastern New York, The Institute of Business Appraisers, National Association of Forensic Economics and the American Board of Forensic Examiners.

**Stephen L. Ferraro, CPA/ABV, CVA, CFFA – Partner**

Steve specializes in providing forensic accounting, economic damage analysis, and valuation services for claims adjusters and lawyers. He assists claims adjusters with losses involving business interruption, arson, extra expense, auto accidents, employee theft, property damage, bodily injury, appraisal, subrogation and other insurance issues. He provides service to lawyers relative to criminal investigations and losses stemming from arson and fraud, breach of contract, personal injury, wrongful death, wrongful termination, and other civil litigation. In addition, he values closely-held businesses, professional practices, and enhanced earnings for matrimonial and other civil matters.

**Christopher J. Rosetti, CPA, CFE, CFS – Partner**

Chris has extensive experience conducting fraud and forensic reviews, having performed the same throughout the US, Africa, Puerto Rico and Cuba. His specialties include forensic analysis of insurance claims; conducting fraud investigations; forensic analysis of financial documents; and developing ethics policies and/or codes of conduct for organizations. He is a Diplomate, American Board of Forensic Accounting and a member of the American Institute of CPAs, American College of Forensic Examiners, the Association of Certified Fraud Specialists, and the Association of Certified Fraud Examiners, from which he received the distinguished achievement award in 1999. He currently serves as the Chairman of the Association of Certified Fraud Examiners Continuing Education Committee.

**Eric A. Kreuter, Ph.D., CPA, CFE – Partner**

Eric specializes in litigation and forensic services, including fraud investigations. He is a specialist in all facets of the construction industry and has testified in State Court, U.S. Bankruptcy Court as well as arbitrations and depositions. Eric holds memberships in The American Institute of CPAs, the New York, New Jersey and Connecticut State Society's of CPAs, The American College of Forensic Examiners, The Association of Certified Fraud Examiners, The National Association of Certified Valuation Analysts, The Institute of Management Accountants and the American Academy of Experts in Traumatic Stress. Eric is also a Certified Management Accountant, Certified in Financial Management (CFM), a Certified Forensic Financial Analyst (CFFA), both a Diplomate and Fellow of the American College of Forensic Accountants, Board Certified in Forensic Traumatology, and a Senior Professional in Human Resources.

**Michael J. Raymond, CPA/ABV – Partner**

Michael has significant experience across a broad range of business valuation and litigation support services, with a specialty in the areas of stock option valuations and economic damages. Mr. Raymond is an Associate Member of the Association of Certified Fraud Examiners.

**Thomas A. Hutson, CPA/ABV, CFP – Partner**

Tom is currently a member of both the Litigation Services Committee and the Business Valuation Committee of the New York State Society of Certified Public Accountants. He has provided testimony in support of his findings and opinions in New York State Supreme Court and has been appointed by the New York State Supreme Court as business valuator and pension valuator.