

CURRICULUM VITAE

MARK S. GOTTLIEB

CPA/ABV/CFF, CVA, CBA, DABFA, MST

PROFESSIONAL EXPERIENCE

An accomplished forensic accounting and business valuation specialist with expertise in record reconstruction and litigation support, Mark S. Gottlieb is renowned for the meticulous preparation and comprehensive research he brings to all of his professional engagements. He is also frequently appointed by many distinguished judges to provide these services and provide expert testimony.

Managing the Business Valuation and Litigation Support Group at Mark S. Gottlieb, CPA, PC (MSG), Mr. Gottlieb leads his team of highly qualified professionals in conducting forensic accounting examinations, independent business and professional practice valuations, calculations of enhanced earnings capacity relating to professional licenses and degrees, and a continuum of financial and economic analysis.

In addition to being licensed as a Certified Public Accountant in the State of New York and Connecticut, Mr. Gottlieb has obtained many professional accreditations and certifications. He is Accredited in Business Valuation (ABV) designated by the American Institute of Certified Public Accountants; Certified in Financial Forensics (CFF) designated by the American Institute of Certified Public Accountants; Certified Valuation Analyst (CVA) designated by the National Association of Certified Valuation Analysts; Certified Business Appraiser (CBA) designated by the Institute of Business Appraisers; and Diplomate of the American Board of Forensic Accounting designated by the American College of Forensic Examiners.

He earned the Master of Science Degree in Taxation, and is the recipient of the Certificate of Educational Achievement in Business Valuation from the American Institute of Certified Public Accountants.

Mr. Gottlieb has lectured extensively to many governmental agencies and professional organizations on accounting, tax, economic development, valuation/appraisal issues, and related topics. These agencies and organizations include the Internal Revenue Service, the New York State Department of Taxation and Finance, the New York State Department of Labor, and numerous New York State Bar Associations. Mr. Gottlieb has also served as an adjunct professor at New York Law School and the European School of Economics.

Mr. Gottlieb is a member of many professional organizations including the American Institute of Certified Public Accountants, the New York State Society of Certified Public Accountants, the National Association of Certified Valuation Analysts, the Institute of Business Appraisers and the American College of Forensic Examiners.

EDUCATION, PROFESSIONAL LICENSES & DESIGNATIONS

Prior to forming MSG, Mr. Gottlieb was employed by the international accounting and consulting firms of PriceWaterhouseCoopers (formally Coopers & Lybrand) and Ernst & Young (formally Ernst & Whinney). In both instances, he was staffed and trained in the New York City offices.

The following is a listing of Mr. Gottlieb's numerous educational and professional credentials:

- Bachelor of Business Administration (BBA) Accounting; Adelphi University, May 1983
- Master of Science (MST) Taxation; Long Island University, May 1993
- Certified Public Accountant (CPA) State of New York, March 1987
- Certified Public Accountant (CPA) State of Connecticut, November 2007
- Accredited in Business Valuation (ABV) American Institute of Certified Public Accountants, June 2006
- Certified in Financial Forensics (CFF) American Institute of Certified Public Accountants, July 2008
- Certified Valuation Analyst (CVA) National Association of Certified Valuation Analysts,
 November 1995
- Certified Business Appraiser (CBA) Institute of Business Appraisers, June 2008
- Diplomate of the American Board of Forensic Accounting (DABFA) American College of Forensic Examiners. October 1997
- Certificate of Educational Achievement (CEA) in Business Valuation American Institute of Certified Public Accountants, August 1996

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- New York State Society of Certified Public Accountants
- National Association of Certified Valuation Analysts
- Institute of Business Appraisers

COMMITTEE MEMBERSHIPS

Institute of Business Appraisals – Education Board (2011-Present)



- New York State Society of Certified Public Accountants-Mediation & Arbitration Committee (2002)
- Five Towns Community Chest (Treasurer) (2001)
- Bar Association of Nassau County-We Care Fund (2000 to 2010)
- Great Neck Chamber of Commerce (2000 to 2002)
- Great Neck Lawyers Association (1999 to 2002)

SPEAKING ENGAGEMENTS

- "Financial Boot Camp For Matrimonial Attorneys." Mark S. Gottlieb, CPA, PC. Melville Marriott Long Island, Melville, NY. 13 June 2012. Lecture.
- "A Divorce Attorney's Guide to Reading Financial Statements." Mark S. Gottlieb, CPA, PC. Great Neck, NY. 22 Mar 2012. Lecture.
- "Hot Issues in Valuing Businesses For A Divorce." Collaborative Divorce Attorneys of Fairfield County. Jan 2012. Lecture.
- "Lifestyle Analysis In Matrimonial Actions." Fairfield County Bar Association. Stamford, CT. Oct 2010. Lecture.
- "Valuing Closely Held Businesses." State Bank of Long Island/National Business Institute. July 2007. Lecture.
- "The Forensic Accountant's Role In Divorce Engagements." Pace University Law School. White Plains, NY. June 2007. Lecture.
- "Valuing a Law Practice." Nassau County Bar Association. Mineola, NY. Dec 2006.
 Lecture.
- "Forensic Accounting for Business Appraisers." International Business Brokers Association Incorporated. 2005. Lecture.
- "Forensic Accounting In Divorce Engagements." Institute of Business Appraisers. 2005 to Present. Lecture.
- "Forensic Accounting For Business Appraisers." Institute of Business Appraisers. 2004 to Present. Lecture.
- "Forensic Accounting Opportunities for CPAs." Long Island University. Tax & Accounting Institute, Brookville, New York. Dec 2003. Lecture.



- "Forensic Accounting: An Overview for The Practicing Attorney." Nassau County Bar Association. Mineola, NY. Oct 2003. Lecture.
- "Forensic Accounting: An Overview for The Practicing Attorney." Suffolk County Bar Association. Hauppauge, NY. Oct 2003. Lecture.
- "Forensic Accounting: An Overview for The Practicing Attorney." Brooklyn County Bar Association. Brooklyn, NY. Sept 2003. Lecture.
- "Forensic Accounting: An Overview for The Practicing Attorney." Queens County Bar Association. Jamaica, NY. Sept 2003. Lecture.
- "Appraising Law Firms." New York State Society of CPAs. New York, NY. Sept 2002. Lecture.
- "Appraising Law Firms." Nassau County Bar Association. Mineola, NY. May 2002.
 Lecture.
- "Business Valuations for Estate & Gift Tax." Long Island University. Tax & Accounting Institute, Brookville, NY. Dec 2001. Lecture.
- "Valuing Professional Practices and Licenses." Richmond County Bar Association. Staten Island, NY. Nov 1999. Lecture.
- "Small Business Tax Workshop." Internal Revenue Service. 1990 to 2001. Lecture.
- "Tax Workshop." New York State Department of Taxation and Finance. Albany, NY. 1990 to 2001. Lecture.
- "Self-Employment Program Training." New York State Department of Labor. Albany, NY.
 1990 to 2001. Lecture.
- "Entrepreneurial Assistance Program." Brooklyn Economic Development Corporation. New York, NY. n.d. Lecture.
- "Methods of Valuing a Business." Business Outreach Center. Corona, NY. n.d. Lecture.
- "Business Valuations for Estate & Gift Tax." Nassau County Bar Association. Mineola, NY. n.d. Lecture.
- "Getting Down To Business Forum." New York City Department of Business Services.
 New York, NY. n.d. Lecture.
- "Advanced Issues of Managed Care & What It Means to Physicians Practicing in New York." SouthShore PPO Incorporated. Woodmere, NY. n.d. Lecture.



 "All About Appraisals: An Aid for Litigators." Suffolk County Bar Association. Hauppauge, NY. n.d. Lecture.

FACULTY POSITIONS HELD

- European School of Economics (Adjunct Professor, Fall 2006)
- NY Law School (Adjunct Professor, Fall 2003 to Fall 2006)
- Pace University Estate Planning (Adjunct Professor, Summer 1997)

BLOG PUBLICATIONS

- "An Attorney's Guide to the Recent I.R.S. Changes Regarding Innocent Spouse Relief."
 Forensic Perspectives. LexBlog, 9 Sept 2011.
- "Using Business Valuation Experts to Your Best Advantage in Divorce." Forensic Perspectives. LexBlog, 23 Mar 2011.
- "Valuing Small Businesses." Forensic Perspectives. LexBlog, 2 Mar 2011.
- "The Joint Appraiser's Role in a Divorce Action." Forensic Perspectives. LexBlog, 17 Feb 2011.
- "Valuation Issues in the Bankruptcy Process." Forensic Perspectives. LexBlog, 4 Feb 2011.
- "8 Minefields Attorneys Should Avoid Before Presenting Your Valuation Report to the Court." Forensic Perspectives. LexBlog, 20 Jan 2011.
- "Fraud in the Workplace." Forensic Perspectives. LexBlog, 11 Jan 2011.
- "Cliff Lee's Earnings Capacity Is At Its Peak. Would He Be Able to Keep It All If He Divorced In New York?." Forensic Perspectives. LexBlog, 14 Dec 2010.
- "An Attorney's Guide To Divorce-Related Tax Issues." Forensic Perspectives. LexBlog, 23 Nov 2010.
- "New York State's New Legislation Impacts The Financial Concerns of Family Law."
 Forensic Perspectives. LexBlog, 7 Oct 2010.
- "Determining Lost Profit v. Lost Business from the Financial Expert's Perspective."
 Forensic Perspectives. LexBlog, 23 Sept 2010.
- "Hiring a Forensic Expert Early in a Lost Profits Case Yields High Dividends." Forensic Perspectives. LexBlog, 18 Aug 2010.



- "Finding Hidden Treasures In Tax Returns." Forensic Perspectives. LexBlog, 20 July 2010.
- "The Honorable Sondra Miller's Take On No-Fault Divorce." Forensic Perspectives. LexBlog, 12 July 2010.
- "New York State Senate's Democratic Majority Passes Legislative Package To Approve No-Fault Divorce." Forensic Perspectives. LexBlog, 24 June 2010.

WHITEPAPER PUBLICATIONS

- "An Attorney's Guide to Enhanced Earnings Capacity Part 1." MSG Accountants, Consultants & Business Valuators. 29 June 2012. Web. < http://info.msgcpa.com/anattorneys-guide-to-enhanced-earnings-capacity-part-1>.
- "Joint Appraisers Role in a Divorce Action." MSG Accountants, Consultants & Business Valuators. 15 Feb 2012. Web. http://info.msgcpa.com/joint-appraisers-role-in-a-divorce-action1.
- "Same-Sex Marriage Tax Consequences." MSG Accountants, Consultants & Business Valuators. 1 Jan 2012. Web. http://info.msgcpa.com/same-sex-marriage-tax-consequences/.
- "An Attorney's Guide to Fairness Opinion." " MSG Accountants, Consultants & Business Valuators.11 Nov 2011. Web. http://info.msgcpa.com/fairness-opinions3.
- "Innocent Spouse Relief 2011." MSG Accountants, Consultants & Business Valuators. 3 Nov 2011. Web. http://info.msgcpa.com/innocent-spouse-relief-2011/.
- "Matrimonial Resource Guide." MSG Accountants, Consultants & Business Valuators. 12 Sept 2011. Web. http://info.msgcpa.com/Matrimonial-Resource-Guide-092011/.
- "IRS Job Aid Resource Guide." MSG Accountants, Consultants & Business Valuators. 1 Sept 2011. Web. http://info.msgcpa.com/irs-job-aid-resource-guide/>.
- "Attorney's Guide to Divorce Related Tax Issues." MSG Accountants, Consultants & Business Valuators. 11 July 2011. Web. http://info.msgcpa.com/attorneys-guide-to-divorce-related-tax-issues/.
- "Professional Practice Valuation Questionnaire." MSG Accountants, Consultants & Business Valuators. 12 Jan 2011. Web. http://info.msgcpa.com/professional-practice-valuation-questionaire/.
- "Business Valuation Questionnaire." MSG Accountants, Consultants & Business Valuators. 23 April 2010. Web. http://info.msgcpa.com/business-valuation-questionaire/.



- "Enhanced Earnings Questionnaire." MSG Accountants, Consultants & Business Valuators. 23 April 2010. Web. http://info.msgcpa.com/enhanced-earnings-questionnaire/de-to-divorce-related-tax-issues/>.
- "Sample Lifestyle Analysis Report." MSG Accountants, Consultants & Business Valuators. 18 Dec 2008. Web. http://info.msgcpa.com/sample-lifestyle-analysis-report8/.
- "Healthcare Administration Industry Study." MSG Accountants, Consultants & Business Valuators. 4 Nov 2008. Web. http://info.msgcpa.com/healthcare-administration-industry-study1/.
- "Understanding Risk In Business Valuation Study." MSG Accountants, Consultants & Business Valuators. 12 Aug 2008. Web. http://info.msgcpa.com/understanding-risk-in-business-valuation3/.
- "Finding Hidden Treasures In Tax Returns." MSG Accountants, Consultants & Business Valuators. 21 Jan 2008. Web. http://info.msgcpa.com/finding-hidden-treasures-in-tax-returns4/.
- "Metal Services Industry Study." MSG Accountants, Consultants & Business Valuators.
 14 April 2007. Web. http://info.msgcpa.com/metal-services-industry-study1/.
- "Steel Industry Study." MSG Accountants, Consultants & Business Valuators. 14 April 2007. Web. http://info.msgcpa.com/steel-industry-study1/.
- "Executive Recruiting Industry Study." MSG Accountants, Consultants & Business Valuators. 19 March 2007. Web. http://info.msgcpa.com/executive-recruiting-industry-study1/.
- "Landscape Design Industry Study." MSG Accountants, Consultants & Business Valuators. 19 March 2007. Web. http://info.msgcpa.com/landscape-design-industry-study2/.
- "EBay Industry Study." MSG Accountants, Consultants & Business Valuators. 15 Nov 2006. Web. http://info.msgcpa.com/ebay-industry-study1.
- "Home Health Care Industry Study." MSG Accountants, Consultants & Business Valuators. 3 Aug 2006. Web. http://info.msgcpa.com/home-health-care-industry-study1/.
- "Youth Athletics Industry Study." MSG Accountants, Consultants & Business Valuators. n.p., 3 Aug 2006. Web. http://info.msgcpa.com/youth-athletics-industry-study1/.
- "Specialty Food Industry Study." MSG Accountants, Consultants & Business Valuators. 2 Aug 2006. Web. http://info.msgcpa.com/specialty-food-industry-study1/ndustry-study1/.



- "Electrical Contracting Industry Study." MSG Accountants, Consultants & Business Valuators. 27 July 2006. Web. http://info.msgcpa.com/electrical-contracting-industry-study1/.
- "Refrigerated Warehousing Industry Study." MSG Accountants, Consultants & Business Valuators. 27 July 2006. Web. http://info.msgcpa.com/refrigerated-warehousing-industry-study1/.
- "Accounting Industry Study." MSG Accountants, Consultants & Business Valuators. 29
 June 2006. Web. http://info.msgcpa.com/accounting-industry-study/.
- "Anesthesiology Industry Study." MSG Accountants, Consultants & Business Valuators.
 29 June 2006. Web. http://info.msgcpa.com/Anesthesiology-study2/.
- "Audio & Video Post Production Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/audio-video-post-production-industry-study1/.
- "Commercial Construction Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/commercial-construction-industry-study1/.
- "Day Camp Industry Study." MSG Accountants, Consultants & Business Valuators. 29
 June 2006. Web. http://info.msgcpa.com/day-camp-industry-study1/.
- "Document Request." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/document-request/>.
- "Drug Testing Industry Study." MSG Accountants, Consultants & Business Valuators. 29
 June 2006. Web. http://info.msgcpa.com/drug-testing-industry-study1/>.
- "Grocery Stores Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/grocery-stores-industry-study/industry-study1/.
- "Jewelry Retail Industry Study." MSG Accountants, Consultants & Business Valuators. 29
 June 2006. Web. http://info.msgcpa.com/jewelry-retail-industry-study1/.
- "Laundromat Industry Study." MSG Accountants, Consultants & Business Valuators. 29
 June 2006. Web. http://info.msgcpa.com/laundromat-industry-study1.
- "Medical & Diagnostic Laboratories Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/medical-diagnostic-laboratories-industry-study1/.
- "Physician Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/physician-industry-study.



- "Security Industry Study." MSG Accountants, Consultants & Business Valuators. 29 June 2006. Web. http://info.msgcpa.com/security-industry-study1/.
- "Ticket Brokerage Industry Study." MSG Accountants, Consultants & Business Valuators.
 25 July 2006. Web. http://info.msgcpa.com/ticket-brokerage-industry-study1/.
- "Check Cashing Industry Study." MSG Accountants, Consultants & Business Valuators.
 13 June 2006. Web. http://info.msgcpa.com/check-cashing-industry-study1.
- "Drug Stores Industry Study." MSG Accountants, Consultants & Business Valuators. 6
 June 2006. Web. http://info.msgcpa.com/drug-stores-industry-study1/.

PODCASTS

- Gottlieb, Mark S. "Finding Hidden Treasures in Tax Returns Related to the Divorce Process." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 1 June 2011. web. http://www.msgcpa.com/podcasts/Finding-Hidden-Treasures-in-Tax-Returns----Related-to-the-Divorce-Process/>.
- Gottlieb, Mark S. "Understanding Risk in Business Valuation." Forensic Perspectives.
 Mark S. Gottlieb, CPA, PC, 1 June 2011. web.
 http://www.msgcpa.com/podcasts/Understanding-Risk-in-Business-Valuation/.
- Gottlieb, Mark S, and Alan S Rubenstein." Divorce Mediation with Alan S. Rubenstein, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 12 May 2011. web.
 http://www.msgcpa.com/podcasts/Divorce-Mediation-with-Alan-S-Rubenstein-Esq/.
- Gottlieb, Mark S, and Mark H Sobel. "An Attorney's Guide To Cross Examining Financial Expert Witnesses With Mark H. Sobel, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 3 Dec 2010. web. http://www.msgcpa.com/podcasts/An-Attornyes-Guide-To-Cross-Examining-Financial-Expert-Witnesses/.
- Gottlieb, Mark S, and Henry Berman. "2010 Changes to New York Divorce Laws with Henry Berman, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 19 Oct 2010. web. http://www.msgcpa.com/podcasts/2010-Changes-to-New-York-Divorce-Laws/>.
- Gottlieb, Mark S, and Miriam Schindel. "Uncovering & Understanding Hidden Fees in a 401(K) Plan with Miriam Schindel, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 29 June 2010. web. http://www.msgcpa.com/podcasts/Uncovering-Understanding-Hidden-Fees-in-a-401K-Plan-/.
- Gottlieb, Mark S, and Sondra Miller. "NYS Senate Approves Legislation To Permit No-Fault Divorce with the Honorable Sondra Miller." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 29 June 2010. web. http://www.msgcpa.com/podcasts/NYS-Senate-Approves-Legislation-To-Permit-NO-Fault-Divroce/.



- Gottlieb, Mark S, and Stephanie Hagan. "New Palimony Law in New Jersey with Stephanie Hagan, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 12 May 2010. http://www.msgcpa.com/podcasts/The-New-Palimony-Law-in-New-Jersey/.
- Gottlieb, Mark S, and Ellen August. "Whistleblower Claims with Ellen August, Esq.."
 Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 22 April 2010. web.
 http://www.msqcpa.com/podcasts/Whistleblower-Claims-with-Ellen-August-Esq./>.
- Gottlieb, Mark S. "Determining Economic Damages." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 9 April 2010. web. http://www.msgcpa.com/podcasts/Determining-Economic-Damages/>.
- Gottlieb, Mark S, and Daniel Gielchinsky. "NJ Bar Looks To Modify LLC Act With Daniel Gielchinsky, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 23 Mar 2010. web. http://www.msgcpa.com/podcasts/NJ-Bar-Looks-To-Modify-LLC-Act-With-Daniel-Gielchinsky-Esq/.
- Gottlieb, Mark S, and Sherri Donovan. "Divorce During An Economic Downturn with Sherri Donovan, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 23 March 2010. web. http://www.msgcpa.com/podcasts/Divorce-During-An-Economic-Downturn-with-Sherri-Donovan-Esq/.
- Gottlieb, Mark S, and Eric Broder. "Initial Documents For A Divorce with Eric Broder, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 19 Mar 2010. web.
 http://www.msgcpa.com/podcasts/Initial-Documents-For-A-Divorce-with-Eric-Broder2C-Esq/.
- Gottlieb, Mark S, and Eric Solotoff. "The Madoff Mess Hits Divorce Court with Eric Solotoff, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 6 Mar 2010. web. http://www.msgcpa.com/podcasts/The Madoff Mess Hits Divorce Court with Eric Solotoff, Esq./.
- Gottlieb, Mark S, and Leonard G Florescue. "Parenting Plans with Leonard G. Florescue, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 6 Mar 2010. web.
 http://www.msgcpa.com/podcasts/Parenting-Plans-with-Leonard-G.-Florescue.Esq./>.
- Gottlieb, Mark S, and Peter Mahler. "Fair Value with Peter Mahler, Esq." Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 6 Mar 2010. web.
 http://www.msgcpa.com/podcasts/Fair Value with Peter Mahler, Esq./>.
- Gottlieb, Mark S. "Prenuptial Agreements-Financial Considerations For Attorneys."
 Forensic Perspectives. Mark S. Gottlieb, CPA, PC, 25 Jan 2010. web.
 http://www.msgcpa.com/podcasts/Prenuptial-Agreements-Financial-Considerations-For-Attorneys/.



PUBLICATION CONTRIBUTIONS

- Grant, Tim. "IRS Eases Restrictions on 'Innocent Spouse' Tax Cases," <u>Pittsburgh Post-Gazette</u>, January 4, 2012
- Koenig, David. "Jewelers Post Same-Store Sales, Earnings," <u>Associated Press</u>, August 30, 2007.
- Koenig, David. "Tiffany, Zale Report Profits, Earnings," <u>Associated Press</u>, August 30, 2007
- Mason-Draffen, Carrie. "Accountants: Always Check the Claims," <u>Newsday.com</u>, July 13, 2007.
- Mason-Draffen, Carrie. "Accountants In Demand, Companies are Hungry for Qualified Candidates as Government Rules Keep Numbers-Crunchers Busy," <u>Newsday</u>, January 21, 2007, pp. F6.
- Mason-Draffen, Carrie. "Tracking Down Wrong Numbers Forensic Accountants Are Increasingly On The Case Uncovering Corporate Misdeeds," <u>Newsday</u>, July 27, 2003, pp. F4.
- Aron, Laurie Joan. "Accounting for Tastes: Firms Vary the Mix," <u>Crain's New York</u> Business, June 12, 2000, pp. 26.
- Kleinman, Susan. "Accountant's New Practices Put Price on Businesses," <u>Crain's New York Business</u>, September 28, 1998, pp. 14.
- Hirsch, Michael. "Network Strives to Rebuild Industrial Base," <u>Crain's New York</u> Business, September 1, 1997, pp. 16.
- Trager, Cara S. "No ifs, ands or UBTs in City? Mayor Wants to Curb Tax," <u>Crain's New York Business</u>, March 10, 1997.
- Goff, Lisa. "Simple Plan May Lead to Easy St," <u>Crain's New York Business</u>, December 9, 1996.
- Gabriel, Frederick. "Citi Banks on PC Product to Lure Small Businesses," <u>Crain's New York Business</u>, October 7, 1996.
- Goff, Lisa. "By Setting up Spending Plan, Owners Can Cash in on Success," <u>Crain's New York Business</u>, September 1996.
- Gabriel, Frederick. "Chase Slashes Banking Fees for Small Business," <u>Crain's New York</u> <u>Business</u>, July 29, 1996.
- Gabriel, Frederick. "Banks See Fall Off in Small Firm Loans," <u>Crain's New York Business</u>, June 10, 1996.



- Carey, Patricia M. "What's the IRS Holdup?" <u>Home Office Computing</u>, February 1996, pp. 38.
- Goff, Lisa. "Don't Rush To Spend Windfall," <u>Crain's New York Business</u>, February 1996.
- Gabriel, Frederick. "BONY Breaks Big Push to Lure Small Business," <u>Crain's New York</u> Business, October 2, 1995.
- Carey, Patricia M. "IDing Contractors and IRS Obsession," <u>Crain's New York Business</u>, July 24, 1995.
- Malik, O.P. "Outfits Ride Coattails of Acquisition Fever," <u>Crain's New York Business</u>, July 24, 1995.
- Flamm, Matthew. "When Firms Sit on Tax They Cross a Fine Line," <u>Crain's Small Business</u>, March 1995, pp. 4, 16.
- Murray, Caryn Eve. "Starting Your Own Business," <u>New York Newsday</u>, April 3, 1992, pp. 29.

MEDIA APPEARANCES

- <u>The Morning Show-March 1997</u>
 - Mr. Gottlieb was interviewed to discuss Mayor Rudy Giuliani's proposal to curb the New York City Unincorporated Business Tax.
- Bloomberg Morning News-June 1995

Mr. Gottlieb was interviewed to discuss whether a balanced budget or tax cut would best stimulate the economy.

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