



LITIGATION SUPPORT SERVICES



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CBIZ combines investigative, accounting, and financial skills with a wealth of business and practical experience to deliver intelligent, timely, and cost-effective services.

We provide insightful expertise in accounting, business, and litigation issues to clients nationally. At the core of our practice is a team of seasoned professionals with diverse experience at national and regional accounting firms, law enforcement agencies, and the Internal Revenue Service. Our specialists can assist in arbitration, mediation, settlement negotiations, and trial.

CBIZ's commitment to training and current accreditations gives us a technical knowledge base that is critical in the measurement of damages and the assessment of causation. Our litigation staff includes CPAs, Certified Fraud Examiners, Certified Insolvency and Restructuring Advisors, Certified Financial Planners, and professionals holding the American Society of Appraisers' designation, as well as the Accredited Business Valuation designation conferred by the AICPA.

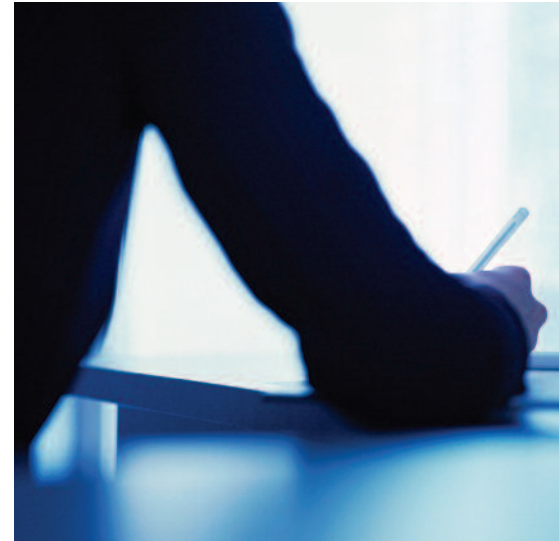
In all matters of litigation consulting, CBIZ provides assistance to clients throughout the process. We work closely with attorneys to meet the demands of preparing cases and presenting testimony. We provide input regarding development of discovery requests and document management. In addition, we develop preliminary calculations of the impact of litigation claims under various scenarios to assist in settlement negotiations and cost-benefit decisions.

Our professionals provide reviews of other expert reports and testimony and assist counsel in their preparation of deposition and cross examination. At trial we provide expert witness testimony, as well as easy-to-understand analyses and demonstrative exhibits.

Financial Damages

The determination of financial damages may be the most important issue in a case. Computing or contesting damages often requires an analysis of what the plaintiff's financial conditions would have been "but for" the defendant's actions. We support damage calculations by using historical financial data and applying our business expertise to produce comprehensive financial forecasts. We complete these analyses in areas such as:

- class-action securities litigation
- anti-trust actions
- breach of contract
- product liability
- unfair business practices
- business interruption
- various torts
- post-merger & acquisition disputes
- intellectual property disputes
- wrongful termination
- wrongful death
- personal injury
- construction
- tax losses



Business Valuations

CBIZ Valuation Services offers a wide variety of services to assist in business valuations. Some of the more common uses of these services are:

- marital dissolutions
- mergers & acquisitions
- estate & gift tax returns
- election of subchapter S status
- stock-related employee benefits
- shareholder disputes/dissolutions
- partnership/LLC dissolutions
- estate planning
- buy/sell agreements
- purchase price allocations
- employee stock ownership plans (ESOPs)

Our accredited business appraisers are experienced in engagements involving disputes, which often involve our retention as a joint expert to assist in resolving issues out of court. And, we stay abreast of the state statutes and case law that are vital in the performance of these engagements.

Family Law Services

Effective expert analysis and testimony in this area require an understanding of pertinent case law, as well as extensive accounting and



tax knowledge. CBIZ professionals have this expertise. We provide divorce forensic accounting, assisting attorneys and courts in cases involving issues such as:

- characterization, apportionment & division of property
- discovery, documentation & valuation of assets & liabilities subject to equitable distribution
- valuation of closely-held businesses & professional practices
- determination of income available for support
- marital standard of living
- financial & tax consequences of marital settlements

Forensic (Fraud) Investigations

The discovery stage is absolutely critical to a case...an experienced investigative accountant is invaluable. Our experts are credentialed in investigating suspected fraudulent activities and presenting findings in a clear and concise manner. We advise attorneys about the types of documents and records to request in order to optimize the discovery process. Our investigative accounting techniques help establish causation of damages when searching for improprieties, uncover hidden assets or fraudulent conveyances, and detect fraud or embezzlement. Once information is obtained we interpret it, analyze it, and determine its significance. We then present our findings in a clear and understandable manner.

CBIZ performs investigative accounting services in matters including:

- tracing hidden income
- shareholder disputes/ shareholder fraud
- employee defalcation
- internal control evaluation
- contract analysis
- partnership accounting
- payroll practices
- investment fraud
- assets being diverted in bankruptcy & divorce situations

Tax Implications

Tax issues are pervasive throughout the litigation process. Meaningful decision-making in litigation requires a sound analysis of tax implications. CBIZ CPAs and tax attorneys have the expertise to monitor and interpret the complex tax environment and the effect of tax laws on litigation and marital settlements, judgments, and other awards.

Criminal Tax Investigations

Our accountants, former IRS Agents, and Department of Justice Tax Division attorneys have been qualified as expert witnesses testifying in various courts. We are skilled in all methods of proof used by government in criminal tax investigations, including specific identification, net worth, bank deposit analysis, source and application of funds, and income reconstruction. We leverage this knowledge and our extensive experience with the IRS to promptly negotiate settlements that are satisfactory to both sides.

Further, we have a first hand understanding of how IRS criminal tax loss figures are computed. Tax loss is a critical part of the equation used to calculate the length of potential

incarceration. Therefore, a review of the IRS' tax loss computation is a must. CBIZ has conducted such reviews and has been successful in reducing clients' lengths of incarceration.

Other Litigation Services

Data Extraction & Organization –

CBIZ's experienced staff of programmers and information technology professionals assists attorneys by extracting data from databases that are pertinent to the facts at issue. Our ability to effectively sort and analyze data produces accurate and insightful results.

Jointly Appointed Experts – As a result of court appointment we have acted as referees, joint experts, special masters, receivers, trustees, and jointly appointed valuation experts acting on behalf of both parties.

Alternative Dispute Resolution –

CBIZ is uniquely positioned to serve as an arbitrator, mediator or receiver in financial proceedings or commercial disputes. Understanding complex financial data and transactions is one of our key areas of expertise. We have settled complex financial litigation, often considering tax implications and other financial issues to the benefit of both parties.

Experts in Court Proceedings – We have testified as to our findings in many courts (Federal, State and Bankruptcy) and have provided testimony in numerous, diverse legal settings for out of court settlements.

IRS Audits – Our experts work with clients and legal counsel through all stages of an IRS audit to provide business and legal guidance.



**Your Business
Just Got Easier.**



Multiple Services with a Single Focus: Your Success

National Resources;
Personal Service

ACCOUNTING,
TAX & ADVISORY

BENEFITS & INSURANCE

HEALTHCARE SERVICES

HUMAN RESOURCES

LITIGATION SUPPORT

M&A ADVISORY SERVICES

PAYROLL

PROPERTY TAX

REAL ESTATE ADVISORY

TECHNOLOGY

VALUATION & APPRAISAL

WEALTH MANAGEMENT

CBIZ Litigation Support Services provides expert and efficient analysis, insightful collaboration, and unsurpassed client service to litigators, corporations, and government entities.

We work on matters of all sizes — some involving billions of dollars. We also take pride in our ability to effectively perform on small engagements. And, we're confident we can assist you.

As a whole, CBIZ is uniquely positioned to assist you with a wide range of professional services and solutions, all with a single focus: your success.

For more information, contact your local CBIZ Advisor or call our toll-free help line, 1-800-ASK-CBIZ (1-800-275-2249).



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