



MEYERS, HARRISON & PIA, LLC

Valuation, Forensic Accounting, and Litigation Consultants



Expert business valuation,
forensic accounting, and litigation
support services that get results

Simply the best.

www.mhpcpa.com



Our professionals have the in-depth knowledge and expertise needed to get the job done right.

For over fifty years, Meyers, Harrison & Pia, LLC has earned the trust and respect of lawyers, judges, and government representatives by providing expert valuation and litigation services that get results.

The key to our success is providing our clients with an exceptional level of personalized service. Our reputation has been built on our attention to our clients' needs and a comprehensive understanding of each unique situation.

MHP's valuation group offers an exceptional level of expertise. When legal issues arise, we provide forensic accounting investigations, financial consultations, and expert witness testimony second to none. Our thorough knowledge of valuation, commercial litigation, and financial investigation provides the support our clients need at every stage of legal proceedings or investigation into financial irregularities.

MHP has served large and small clients by providing complex financial and economic analysis, leading to fair and accurate valuation opinions that withstand scrutiny. Our in-depth understanding of GAAP and accounting rules, tax rules, and litigation environments provides you with a decided advantage. Our track record with clients, the courts, and the IRS gives you the ability to move forward with confidence.

Our Experts

MHP's valuation department is one of the largest and most talented in the Northeast. Our professionals are nationally known experts with years of expertise in a variety of industries. Our professionals are regularly appointed by courts to serve as impartial expert witnesses in litigation cases. We have testified in hundreds of cases, including high-end cases involving celebrities and executives of *Fortune 100* companies, in both regional and federal courts throughout the United States.

Each professional on our valuation team has earned professional designations and accreditations, including:

- Certified Public Accountant (CPA)
- Accredited Senior Appraiser (ASA)
- Accredited in Business Valuation (ABV)
- Certified Valuation Analyst (CVA)
- Certified Business Appraiser (CBA)
- Certified Fraud Examiner (CFE)
- Chartered Financial Analyst (CFA)

Our experts have been consulted by the producers of *60 Minutes* for their expertise on forensic accounting issues for investigative stories. We have written articles for a variety of publications and assisted in the creation and writing of seminar materials on valuation and forensic accounting topics.

Our experts are frequently called upon as speakers on business valuation and related topics by a variety of organizations, including:

- National Business Institute, Inc.
- American Institute of Certified Public Accountants
- Connecticut Society of Certified Public Accountants
- American Bar Association
- Connecticut Bar Association
- American Academy of Matrimonial Lawyers, including many state chapters
- University of Connecticut School of Law

Find out why Connecticut Law Tribune readers have voted Meyers, Harrison & Pia, LLC the **Best Valuation Firm** seven years in a row.



Business Valuations

A thoughtfully constructed and clearly presented professional valuation can be the difference in winning a case, closing a deal, withstanding regulatory scrutiny, or facing the IRS.

Our approach is to thoroughly understand your business in order to provide an accurate value. Our experts work closely with you to analyze your operations and historical financial data. Our in-depth knowledge of your business enables us to provide a well-reasoned and fully documented valuation position.

Our team of experts is skilled at performing business valuations for the following purposes, including:

- Estate and gift taxes
- Marital dissolution
- ESOPs
- Closely held companies for internal planning
- Family limited partnerships
- Litigation support
- Mergers and acquisitions
- Buy/Sell agreements
- Intangible assets and intellectual property
- Restricted securities
- Income taxes
- Stock options
- Recapitalizations
- Bankruptcy
- Financial reporting: SFAS 141 and 142

Forensic Accounting

In the 2008 *Report to the Nation*, the Association of Certified Fraud Examiners reports that fraud and abuse is estimated to cost U.S. organizations more than \$994 billion in 2008, and that the average organization loses about 7 percent of its total annual revenue to fraud and abuse.

In forensic accounting engagements, we do not accept financial statements and records at face value. We are trained to investigate each component of a party's finances or a business accounting system. If you think

that your organization might be the victim of fraud, or if you would simply like to mitigate the possibility of this type of loss, you should consider a preliminary survey of your records and procedures.

The professionals at MHP have extensive experience helping legal counsel and companies discover how, when, and why an event or transaction occurred. We assist counsel in providing expert services in investigating or responding to allegations.

MHP has been honored by the readers of the *Connecticut Law Tribune* as the state's **Best Forensic Accounting Firm** five years in a row.

Litigation Support

MHP has the expertise and resources to meet your litigation support needs. Our experienced team works closely with you and your attorneys to assist with responses to opposing counsel and to provide expert testimony during trials and depositions.

MHP provides litigation clients with experience that encompasses all phases of litigation and forensic consulting, from initial development of strategy to discovery, analysis, and expert witness testimony. You can rely on the quality and integrity of our work from beginning to end.

Expert Witness Testimony

Our professionals have years of hands-on experience in expert witness testimony, possessing the skills, training, and specialized certifications that qualifies them to serve as your expert witness in litigation. Our ability to assemble a credible and persuasive case has given MHP an outstanding record in providing expert witness services.

Our experts can assist in:

- Developing depositions and questions for cross-examination
- Preparing witnesses
- Developing rebuttal testimony
- Preparation of charts, graphs, and other visual aids

Meyers, Harrison & Pia, LLC is a New Haven-based certified public accounting firm, as well as a nationally respected business valuation firm. In addition to providing a complete array of traditional accounting, auditing, and tax services, MHP also offers a broad range of litigation assistance, consulting, and valuation services, including business valuation, litigation support, forensic accounting, merger and acquisition consulting, as well as due diligence and information technology consulting.

For more information, call us at (203) 789-1040 or visit us online at www.mhpcpa.com.



Mark I. Harrison, CPA, ABV, CFF, Esq. is the managing partner of the firm. He has over 20 years experience in business valuation, litigation assistance, and forensic accounting. He has testified in numerous state and federal courts as an expert witness on business valuation and forensic accounting issues. Mark is a frequent speaker and instructor in business valuation and forensic accounting techniques for the National Business Institute, Inc., American Bar Association, American Academy of Matrimonial Lawyers, American Institute of Certified Public Accountants, University of Connecticut School of Law, Connecticut Bar Association, and many other professional organizations. He has authored numerous articles on business valuation issues.



Kenneth J. Pia, Jr., CPA, ABV, ASA, MCBA is the partner in charge of the firm's business valuation, forensic accounting, and litigation assistance department. He has over 20 years experience in business valuation, forensic accounting, and litigation assistance. Ken has appraised companies in a broad range of industries for purposes of marital dissolution, employee stock ownership (ESOP) implementation, buy/sell and other shareholder agreements, estate/gift/income tax purposes, stockholder dissension, and damage determination. He has qualified as an expert witness in many courts on business valuation, forensic, and audit issues. Ken has been a speaker at numerous state and national business valuation seminars and has authored several articles.