



Frankel Reichman & Rizzo LLP

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** A Professional Corporation*



CURRICULUM VITAE OF JB Cohen Rizzo, CPA/ABV/CFF, CVA

PROFESSIONAL EXPERIENCE:

JB Rizzo, CPA/ABV/CFF, CVA is a partner with Frankel Reichman & Rizzo LLP, a boutique forensic accounting firm formed in 2017 specializing in business valuations, family law litigation & mediation support, and general civil litigation support. JB has been a forensic CPA since 1998, focusing on family law analyses, business valuations, and accounting or economic damage issues in litigation support matters. JB authored published articles and a book chapter on financial topics relating to California family law. JB has served as the court's neutral expert (California §730 Expert). He has testified in Los Angeles and Ventura County Superior Courts, and in depositions for federal matters. He taught continuing professional education classes and a federal tax graduate class at his alma mater, UNLV.

He is also a financial mediator: assisting marital dissolution clients and their attorneys by preparing analyses for, and then remaining to participate in, mediation discussions to settle cases; functioning as the neutral financial expert in collaborative practice matters; and mediating directly with parties.

JB's volunteer-services include a Family Law CPA Mediator/Co-Daily Settlement Officer downtown at the Los Angeles Superior Court, regularly, and the current chief financial officer and founding board member of the ACFLS Charitable Foundation, Inc., a 501(c) 3 charitable organization that raises funds to grant to worthy organizations connected with the California family law system.

Previously, JB Rizzo's professional career involved providing the above services in the following capacities: principal and shareholder with Los Angeles-based CPA firm Zivetz, Schwartz & Saltsman; solo practitioner with a Las Vegas-based practice; senior manager

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with Los Angeles-based CPA firm Hargrave & Hargrave; senior accountant in the business fraud & investigations group (Los Angeles) and accountant in the tax group (Las Vegas) of the former world-wide CPA firm Arthur Andersen.

PROFESSIONAL QUALIFICATIONS AND CERTIFICATIONS:

Certified Public Accountant (CPA) – State of California Board of Accountancy (2000)
Certified Public Accountant (CPA) – State of Nevada Board of Accountancy (2000)
Certified Valuation Analyst (CVA) – National Association of Certified Valuators and Analysts (2004)
Accredited in Business Valuation (ABV) – American Institute of Certified Public Accountants (2007)
Certified in Financial Forensics (CFF) – American Institute of Certified Public Accountants (2008)

EDUCATION:

University of Nevada, Las Vegas (“UNLV”); Bachelor of Science in Business Administration, Accounting Major, December 1996; as well as graduate-level courses in accounting, economics, and business management
Eighty hours of continuing professional education courses each two-year period relating to family law, business valuations, and practicing public accounting.

TESTIMONY EXPERIENCE:

In re Marriage of Villa, Case No. 13 D 011304 – Testimony given in Orange County Superior Court as a forensic accounting expert for John Villa. Topic was marital standard of living analysis based on income. October 2017.

In re Marriage of Painter, Case No. BD 310 260 – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Susan Painter. Topic was income available for spousal support of a lawyer losing a major client in a post-judgement modification of support request. June 2017.

Maria D. Ventura Addario vs. John Kevin Cullen, Case No. BL 070 527 - Testimony given in Los Angeles Superior Court as a forensic accounting expert for Mother. Topic was income available for child support of a very successful business owner with multiple real estate and investment entities under his control. May 2017.

Ryan Smith and James “Jay” Grybowski vs. HP, Inc., Case No. 2:15-CV-00484-GMN-VCF – Testimony given in videotaped deposition as forensic accounting expert calculating economic damages for Plaintiffs. Topic was very complex incentive earnings calculation to determine lost earnings due to Plaintiff based on disputed sales to large corporate customers. October 2016.

In re Marriage of Perlmutter, Case No. BD 620 054 – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. Topics were income available for support of an internal medicine and infectious disease doctor and the business



valuation of his medical practice. June 2016.

In re Marriage of Acuna, Case No. BD 599 755 – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. Topic was income available for support of a self-employed real estate agent with limited documents available. May 2016.

Valerie Hirata, Whitnie Taylor, and Angela Jones vs. Southern Nevada Health District, et. al, Case No. 2:13-CV-2302-LDG-VCF – Testimony given in deposition as forensic accounting expert calculating economic damages for Plaintiffs. Topics included calculations of the loss of past and future earnings of public employees, as well as calculation of lost Public Employee Retirement System benefits. March 2016.

In re Marriage of Left, Case No. BD 436 243 – Testimony given in Los Angeles Superior Court as a forensic accounting expert for Wife. Topic was a rebuttal to Husband's expert calculations of the parties' spending attributable to the children and its relationship to the "reasonable needs" of children of wealthy father. Father is a "high earner" and his earnings varied but averaged approximately \$850,000 per month. July 2015.

Harry Roussos and Christine Roussos v. Theodosios Roussos and Paula Roussos, et al, ARC Case No. 78M3802A – Testimony given in deposition as forensic accounting expert for Petitioner. Civil arbitration matter topics involved answering relevant financial questions from available accounting and financial records available. Cross-allegations included converting rents from jointly-owned multi-family residential rental buildings to personal or other uses over many years. March 2015.

In re Marriage of Nassar, Case No. BD 555 413 – Testimony given in Los Angeles County Superior Court as a forensic accounting expert for Wife. Topic was business valuation and income available for support from a cash-intensive party-supply store with poor business records. October 2014.

In re Marriage of Kizhner and Kuniansky, Case No. SD031611 – Testimony given in Los Angeles County Superior Court as a forensic accounting expert for Husband. Topic was income available for support from business (art dealer) in the absence of current tax returns. March 2014.

In re Marriage of Dietz – Testimony given in Ventura County Superior Court as a forensic accounting expert for Wife. The topic was an analysis of child support due according to a given formula contained in the parties' previous stipulation and order. March 2012.

In re Marriage of Hong – Testimony given in Los Angeles County Superior Court as the Court's §730 Expert. Topic was income available for support from Husband's small medical practice amid an allegation of unreported cash income. December 2011.



PROFESSIONAL AFFILIATIONS:

Member, California Society of CPAs' Forensic Services Section
Member, Nevada Society of CPAs
Member, American Institute of Certified Public Accountants
Member, National Association of Certified Valuation Analysts
Member, Beverly Hills Bar Association's Family Law Section
Member, Los Angeles County Bar Association's Family Law Section
Member, Los Angeles Collaborative Family Law Association

PROFESSIONAL PUBLICATIONS AND SPEAKING (LAST TEN YEARS):

Author, "What Makes a Family Law Forensic Accountant Credible?" *Association of Certified Family Law Specialists Winter 2015 Newsletter*

Author, "Discovering 'Hidden' Income Using Individual Tax Returns" *Family Lawyer Magazine, Special Edition, Winter 2014*

Author, "Dissolution of Goodwill" *Los Angeles Lawyer*, Los Angeles County Bar Association, September 2013

Author, "Court or Neutral Expert," Chapter 20 of *Family Law Services Handbook: The Role of the Financial Expert*, John Wiley & Sons, Inc., Hoboken, NJ 2011

Speaker, California Society of CPAs' 2009 Family Law Conference, *730 Appointments*, October 2009

Speaker, California Society of CPAs' Family Law Section meeting, *Calculation Reports under SSVS 1*, November 2009

Mock trial expert, Testimony given at the American Bar Association's Section of Family Law Trial Advocacy Institute, as both sides' business valuation expert three days annually each May 2009 and 2010

Instructor and co-author, *Business Valuation Overview*, an eight-hour course provided by the California Society of Certified Public Accountants' California CPA Education Foundation 2007 and 2008

Instructor, *Accounting 701: Federal Tax Topics* at UNLV

Speaker, California Society of CPAs' Business Valuation Section meeting, *Uniform Standards of Professional Appraisal Practice ("USPAP") Update for Business Appraisers*, September 2006

Current as of October 20, 2017.

