

Exhibit “J”

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April 29, 2014

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Juvenile Law Center
1315 Walnut Street, Suite 400
Philadelphia, PA 19107

RE: PROPOSED SETTLEMENT WITH PROVIDER DEFENDANTS

Dear Counsel:

As you are aware, we previously had an opportunity to perform an analysis of the Provider Defendants, including Mid-Atlantic Youth Services Corp. ("Mays"), PA Child Care, LLC ("PACC") and Western PA Child Care, LLC ("WPACC"). Our analysis was based primarily upon the documents listed in Appendix A to this letter and an interview of the Provider Defendants' outside accountant.

I understand that the Provider Defendants have agreed to settle the claims asserted against them by the Representative Plaintiffs, Class Counsel and the Individual Plaintiffs' Counsel in the below referenced matters.

Counsel
 April 29, 2014
 Page 2

Table 1 – Listing of Civil and Class Action Complaints

Parties	Case Number
Florence Wallace, et al., v. Robert J. Powell, et al.	3:09-cv-0286
William Conway, et al., v. Michael T. Conahan, et al.	3:09-cv-0291
H.T., et al., v. Mark A. Ciavarella, Jr., et al.	3:09-cv-0357
Samantha Humanik, v. Mark A. Ciavarella, Jr., et al.	3:09-cv-0630
Raul Clark, et al., v. Michael T. Conahan, et al.	3:09-cv-0357
Wayne Dawn, et al., v. Mark A. Ciavarella, Jr., et al.	3:09-cv-2535
Angela Rimmer Belanger, et al. v. Mark A. Ciavarella., et al.	3:09-cv-1405
Loretta Elia v. Robert J. Powell, et al.	3:09-cv-0465
Andrew Elia v. Robert J. Powell, et al.	3:09-cv-0466
James Gillette v. Mark A. Ciavarella, et al.	3:09-cv-0658

The terms of the settlement in summary require the payment of \$2.5 million in specific or sooner payments between June 1, 2014 and December 21, 2015 as more particularly described below.

1. Subsequent to the Court's entry of the Preliminary Approval Order, but no later than June 1, 2014, the Provider Defendants will transfer \$600,000.00 (the "First Escrow Payment") into the Escrow Account.
2. No later than June 1, 2015, the Provider Defendants will transfer \$1,000,000.00 into the Escrow Account (the "Second Escrow Payment").
3. No later than December 21, 2015, the Provider Defendants will transfer \$900,000.00 into the Escrow Account (the "Third Escrow Payment," and collectively with the First Escrow Payment and Second Escrow Payment, the "Escrow Payments").

Based upon our analysis it is our opinion within a reasonable degree of professional certainty that the payment of \$2.5 million was fair and reasonable given the financial condition and equity value of the Provider Defendants after consideration of the significant third party debt obligations¹ totaling \$20,036,722 (comprised of a mortgage to PACC of \$7,616,653, a mortgage to WPACC of \$12,195,069 and a line of credit to Mays of \$225,000). Moreover, the payout over the time periods provided above are fair and reasonable given the Provider Defendants' financial obligations. Please let me know if you need anything further.

Sincerely,



Stephen J. Scherf, CPA
 Appendix A Attached

¹ The PACC notes matured March 2013 and the WPACC notes matured September 2012. Based upon discussions with the independent accountant, a refinance of the debt was not possible absent resolution of the litigation.

Provider Defendants
Documents Considered
Appendix A

Document Description	Bates Number	Bates Number of Duplicate
Settlement Agreement between numerous Plaintiff, United States District Court, Middle District of Pennsylvania, and Robert K. Merivola and Merivola Construction Inc. dated December 14, 2012		
Deposition of Gregory R. Zappala (PACC), January 14, 2013		
Exhibit PACC-1, United States District Court, Middle District of Pennsylvania, Amended Notice of Corporate Deposition dated January 5, 2013		
Exhibit PACC-2, Operating Agreement of PA Child Care, L.L.C. dated September 1, 2001	WPACC00010661-WPACC00010684	PRVDRDEFT100004488-PRVDRDEFT100004512
Exhibit PACC-3, United States District Court, Middle District of Pennsylvania, Provider Defendants' Corrected Counter Statement of Defenses, filed March 20, 2013	PRVDRDEFT100004717-PRVDRDEFT100004765	had copy also
Exhibit PACC-4, PA Child Care, Transaction Detail by Account dated June 6, 2010	PACC000000124-PACC000000137	RECS100145331-RECS100145343
Exhibit PACC-5, PA Child Care, Schedule of Visitors Transactions of PACC, 2004-2008	RECS100143872-RECS100143888	had copy also
Exhibit PACC-6, PA Child Care, LLC Financial Statements for the year ended December 31, 2004, Independent Auditors' Report and Supplementary Information	RECS100143889-RECS100143890	
Exhibit PACC-7, PA Child Care, LLC Financial Statements for the year ended December 31, 2003, Independent Auditors' Report and Supplementary Information	RECS100145366-RECS100145369	
Exhibit PACC-8, Management Letter addressed to PA Child Care, LLC from Snyder & Clemente dated February 23, 2004	PACC000000153-PACC000000157	
Exhibit PACC-9, PA Child Care, LLC Financial Statements for the year ended December 31, 2003, Accountants Compliance Report	PRVDRDEFT100004533-PRVDRDEFT100004545	MER0000004-MER0000003
Exhibit PACC-10, PA Child Care, Unaudited Financial Statements year ended December 31, 2005		
Exhibit PACC-11, Financial Report, PA Child Care, LLC year ended December 31, 2007, Independent Auditor Report		
Exhibit PACC-12, Agreement between Owner, Pennsylvania Child Care, LLC and Contractor Merivola Construction, Inc. dated February 19, 2012		
Exhibit PACC-13, PA Child Care, LLC and Court of Common Pleas of Luzerne County dated February 17, 2004		
Exhibit PACC-14, Placement Guarantee Agreement between PA Child Care, LLC and Court of Common Pleas of Luzerne County dated February 17, 2004		
Exhibit PACC-15, Placement Guarantee Agreement between PA Child Care, LLC and Court of Common Pleas of Luzerne County dated February 17, 2004		
Exhibit PACC-16, Placement Guarantee Agreement between PA Child Care, LLC and Court of Common Pleas of Luzerne County dated February 17, 2004		
Exhibit PACC-17, Juvenile Detention Center Facility Management Agreement between PA Child Care, LLC and Northwestern Human Services of Pennsylvania, Inc. dated January 17, 2003	RECS100144626-RECS100144646	
Exhibit PACC-18, Lease Agreement between PA Child Care, LLC and The County of Luzerne dated November 17, 2004	RECS100141609-RECS100141630	
Deposition of Gregory R. Zappala (WPACC), January 15, 2013		
Exhibit WPACC-1, United States District Court, Middle District of Pennsylvania, Amended Notice of Corporate Deposition dated January 5, 2013		
Exhibit WPACC-2, Operating Agreement of Western PA Child Care, LLC, dated 2003	0010419-001440	Had Copy also,
Exhibit WPACC-3, Western Pennsylvania Child Care, LLC, Transaction Detail by Account, dated June 16, 2010	PRVDRDEFT100000900-PRVDRDEFT100000907	
Exhibit WPACC-4, Schedule of Visitors Transactions of WPACC, 2003-2010	WPACC00010143-WPACC00010158	
Exhibit WPACC-5, Western Pennsylvania Child Care, LLC Financial Statements for the year ended December 31, 2005, Independent Auditors' Report and Supplementary Information	PRVDRDEFT100007374-PRVDRDEFT100007318	
Exhibit WPACC-6, Financial Report, Western Pennsylvania Child Care, LLC for the year ended December 31, 2007, Independent Auditors' Report	PRVDRDEFT100007319-PRVDRDEFT100007332	
Exhibit WPACC-7, Financial Report, Western Pennsylvania Child Care, LLC for the year ended December 31, 2006, Independent Auditors' Report	WPACC00010165-WPACC00010180	
Exhibit WPACC-8, Western Pennsylvania Child Care, LLC Financial Statements for the year ended December 31, 2006, Independent Auditors' Report and Supplementary Information	WPACC00010189-WPACC00010192	
Exhibit WPACC-9, Western PA Child Care, Unaudited Financial Statements for the year ended December 31, 2005	WPACC00010181-WPACC00010187	
Exhibit WPACC-10, Western PA Child Care, Unaudited Financial Statements, June 30, 2006		
Deposition of Gregory R. Zappala (MAYS), January 16, 2013		
Exhibit MAYS-1, United States District Court, Middle District of Pennsylvania, Amended Notice of Corporate Deposition dated January 5, 2013		
Exhibit MAYS-2, Mid-Atlantic Youth Services, Corp. - Incorporation documents with state of PA and additional corporate documents	001007-001349	
Exhibit MAYS-3, Share Option Agreement between Mid-Atlantic Youth Services Corp. and Gregory Zappala dated March 17, 2005	MAYS000008866-MAYS000008870	
Exhibit MAYS-4, Juvenile Detention Facility Management Agreement between The County of Luzerne and Mid-Atlantic Youth Services Corp. dated May 2005	PRVDRDEFT100004503-PRVDRDEFT100002517	
Exhibit MAYS-5, Juvenile Detention Facility Management Agreement between Western PA Child Care, L.L.C. and Mid-Atlantic Youth Services Corp. dated June 15, 2005	MAYS006150-MAYS00618	
Exhibit MAYS-6, Mid-Atlantic Youth Services Corp. - Luzerne (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the period from inception (March 15, 2005) to December 31, 2005, Independent Auditors' Report and Supplementary Information	MAYS006597-MAYS006613	MAY5006132-MAY5006149
Exhibit MAYS-7, Mid-Atlantic Youth Services Corp. - Luzerne (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the year ended December 31, 2006, Independent Auditors' Report and Supplementary Information	MAYS006644-MAYS006660	
Exhibit MAYS-8, Mid-Atlantic Youth Services Corp. - Luzerne (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the year ended December 31, 2007, Independent Auditors' Report and Supplementary Information	MAYS006701-MAYS006719	
Exhibit MAYS-9, Mid-Atlantic Youth Services Corp. - Butler (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the period from inception (March 15, 2005) to December 31, 2005, Independent Auditors' Report and Supplementary Information	MAYS006561-MAYS006596	
Exhibit MAYS-10, Mid-Atlantic Youth Services Corp. - Butler (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the year ended December 31, 2006, Independent Auditor Report and Supplementary Information	MAYS006611-MAYS006630	
Exhibit MAYS-11, Mid-Atlantic Youth Services Corp. - Butler (A division of Mid-Atlantic Youth Services Corp.), Financial Statements for the year ended December 31, 2007, Independent Auditors' Report and Supplementary Information	MAYS006669-MAYS006686	
Exhibit MAYS-12, Mid-Atlantic Youth Services Corp., Financial Statements for the year ended December 31, 2006, Independent Auditors' Report and Supplementary Information	MAYS006631-MAYS006643	
Exhibit MAYS-13, Mid-Atlantic Youth Services Corp., Financial Statements for the year ended December 31, 2007, Independent Auditors' Report and Supplementary Information	MAYS006687-MAYS006700	
Exhibit MAYS-14, Financial Report, Mid-Atlantic Youth Services Corp., December 31, 2008, Independent Auditors' Report	MAYS000008503-MAYS000008515	

Assignment of Contract and Other Documents related to the Project by Western PA Child Care, L.L.C. in favor of S&T Bank dated December 11, 2007

Open-End Mortgage Indemnity between Western PA Child Care, L.L.C. and S&T Bank dated December 11, 2007

Memorandum of Understanding between Western PA Child Care, L.L.C. and S&T Bank dated December 11, 2007

Power of Attorney for Western PA Child Care, L.L.C. dated June 10, 2004

Assignment of Lease and Reuse by Western PA Child Care, L.L.C. to S&T Bank dated June 10, 2004

Security Agreement by Western PA Child Care, L.L.C. in favor of S&T Bank dated December 11, 2007

Assignment of Lease and Reuse by Western PA Child Care, L.L.C. to S&T Bank dated December 11, 2007

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Stephen J. Scherf, CPA/ABV/CFF, CDBV, CFE, CICA, CIRA, CVA
Principal

sscherf@asterion-consulting.com

Biography

Mr. Scherf has provided a wide array of accounting and consulting services to clients with an emphasis on business valuations, fraud investigations, bankruptcy, and litigation matters. Mr. Scherf has testified on numerous occasions in arbitrations, depositions and Federal Court. Mr. Scherf has taught for the American Institute of Certified Public Accountants, The National Association of Certified Valuators & Analysts and other professional organizations.

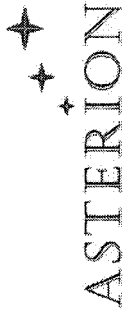
Mr. Scherf's employment experience includes "Big Four," regional and a "boutique" accounting firm. In the private sector, Mr. Scherf held officer positions at a \$2.5 billion financial institution, a major real estate developer and an investment firm.

Professional Memberships

- American Arbitration Association
- National Roster of Commercial Panel of Neutrals
- FINRA Public Arbitrator
- American Institute of Certified Public Accountants
- Delaware Society of Certified Public Accountants
- Pennsylvania Institute of Certified Public Accountants
- Turnaround Management Association
- National Association of Certified Valuators & Analysts
- American Bankruptcy Institute
- American College Board of Forensic Examiners
- Association of Certified Fraud Examiners
- Association of Insolvency and Restructuring Advisors
- Institute for Internal Controls

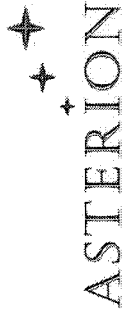
Education

Mr. Scherf has a B.B.A. in Accounting from Temple University (1980) and a Master of Science in Finance (1986) and an Advanced Professional Certificate in Taxation (1987) from Drexel University. His education has been supplemented by various continuing education courses offered by a variety of professional organizations. He has spoken before professional and educational groups on various aspects of business valuation, litigation consulting, fraud investigations and economic damages.



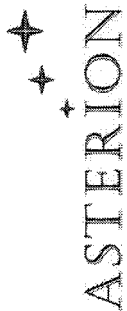
Stephen J. Scherf, CPA/ABV/CFF, CDBV, CFE, CICA, CIRA, CVA
Rule 26 Disclosure – Testimony

<u>Date</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Matter</u>
2014	United States District Court District of New Jersey	Hearing	United States of America v. Ashokkummar R. Babaria
2014	Court of Chancery State of Delaware	Trial	Kathryn Mennen et al. v. Wilmington Trust Company et al.
2014	Court of Chancery State of Delaware	Deposition	Kathryn Mennen et al. v. Wilmington Trust Company et al.
2014	United States District Court Eastern District of Pennsylvania	Trial	Pure Earth, Inc. v. Gregory Call v. Pure Earth Inc., et al.
2013	Court of Common Pleas Bucks County, PA	Trial	Brian Opielski and Trimline Windows, Inc. v. Dennis Teeling et al.
2013	Superior Court of New Jersey Camden County	Trial	Ozcan Yildiz and Storm Master West v. Storm Master Co., Inc. et al.
2013	United States District Court Eastern District of Michigan	Deposition	Fen F, LLC v. Taylor Gifts, Inc.
2013	United States District Court District of Delaware	Deposition	Jonathan and Trude Yarger et al. v ING Bank, FSB
2013	Superior Court of New Jersey Camden County	Deposition	Ozcan Yildiz and Storm Master West v. Storm Master Co., Inc. et al.



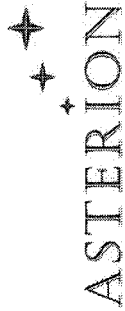
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<u>Date</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Matter</u>
2013	Court of Common Pleas Montgomery County, PA	Trial	Howard Lapensohn, Trustee v. Jill Lapensohn, Trustee et al.
2013	United States Bankruptcy Court Eastern District of Pennsylvania	Trial	In Re: Amy L Styer Commonwealth of Pennsylvania v. Amy L. Styer
2012	Court of Common Pleas Philadelphia County, PA	Hearing	Unicon Holdings, Inc. et al. v. New Start, LLC.
2012	United States Bankruptcy Court Eastern District of Pennsylvania	Trial	In Re: Amy L Styer Commonwealth of Pennsylvania v. Amy L. Styer
2012	Superior Court of New Jersey Law Division Middlesex County	Trial	Thomas J. Sharp & Associates, Inc. et al. v. JH Cohn LLP et al.
2012	United States Bankruptcy Court Southern District of Florida	Deposition	Maury Rosenberg v. DVI Receivables, XIV, LLC et al.
2012	Court of Common Pleas Bucks County, PA	Hearing	In Re: Charles J. Bozzo, Deceased
2012	United States Bankruptcy Court Eastern District of Pennsylvania	Hearing	400 Walnut Associates, LP.
2012	United States Bankruptcy Court Eastern District of Pennsylvania	Deposition	400 Walnut Associates, LP.



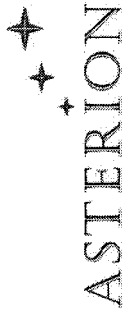
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Rule 26 Disclosure – Testimony

<u>Date</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Matter</u>
2011	Superior Court of New Jersey Law Division Camden County	Deposition	Camden County Community College et al. v. Whitson's Food Service et al.
2011	United States District Court Eastern District of Pennsylvania	Trial	Pure Earth, Inc. v. Gregory Call v. Pure Earth Inc., et al.
2011	Court of Common Pleas Montgomery County, PA	Hearing	Ashley B. Fienman, et al. v. SCA, L.P. et al.
2011	Court of Common Pleas Berks County, PA	Trial	Commonwealth of Pennsylvania v. Wesley Snyder et al.
2011	United States Bankruptcy Court Eastern District of Pennsylvania	Hearing	400 Walnut Associates, LP.
2011	United States Bankruptcy Court Eastern District of North Carolina	Hearing	Croatian Surf Club, LLC
2011	United States Bankruptcy Court Eastern District of Pennsylvania	Deposition	400 Walnut Associates, LP.
2011	FINRA Arbitration Philadelphia, PA	Hearing	John and Eiko Nernoff v. William Lex
2011	Court of Common Pleas Bucks County, PA	Trial	Benjamin E. Long v Accentra, Inc. et al.



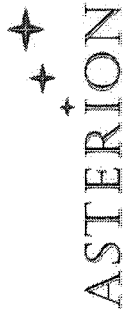
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Rule 26 Disclosure – Testimony

<u>Date</u>	<u>Jurisdiction</u>	<u>Type</u>	<u>Matter</u>
2011	United States Bankruptcy Court Southern District of New York	Deposition	Responsible Person for Musicland Holding Corp. et al. v. Best Buy Co., Inc. et al.
2010	American Arbitration Association Philadelphia, PA	Hearing	Agrippa, LLC v. SB New York, Inc.
2010	United States Bankruptcy Court District of Delaware	Deposition	MetaMorphix, Inc.
2010	United States Bankruptcy Court Eastern District of Pennsylvania	Hearing	Carriage House Condominiums, LP.
2010	Court of Common Pleas Delaware County, PA	Trial	Chadds Ford Capital Management, LLC v. Eagle National Bank, et al.
2010	American Arbitration Association International Panel Philadelphia, PA	Trial	Perfect Order Acquisition Corporation and Versatile Mobile Systems, Inc. v. Terry J. Johnson
2010	United States Bankruptcy Court Northern District of Texas	Hearing	The Oceanaire Texas Restaurant Company, LP et al.
2010	United States Bankruptcy Court Northern District of Texas	Deposition	The Oceanaire Texas Restaurant Company, LP et al.



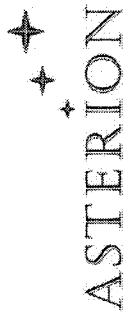
Stephen J. Scherf, CPA/ABV/CFF, CDBV, CFE, CICA, CIRA, CVA
Rule 26 Disclosure – Publications

<u>Date</u>	<u>Publication</u>	<u>Title</u>
2011	National Litigation Consultant's Review	<i>Fair Value Accounting's Impact on Damages</i>
2010	National Litigation Consultant's Review	<i>Business Valuation in the "But For" World</i>
2007	ABF Journal (Co-Author with G Urbanchuk)	<i>Newton and Fraud: What Goes Up Must Come Down</i>



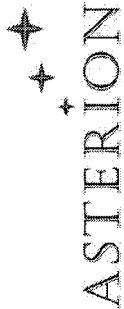
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Rule 26 Disclosure – Speaking Engagements

<u>Date</u>	<u>Description</u>	<u>Location</u>
2014	Montgomery County Bar Association Intersection of Forensic Accounting and Bankruptcy	Norristown, PA
2013	Rutgers School of Law Business Divorce	Camden, N
2013	National Association of Certified Valuation Analysts Advanced Valuation Applications and Models	Chicago, IL
2013	Pennsylvania Bar Institute Advanced Piercing the Corporate Veil	Philadelphia, PA
2013	Accounting for Lawyers	Philadelphia, PA
2013	Pennsylvania Bar Institute Business Divorce	Mechanicsburg, PA
2012	National Association of Certified Valuation Analysts Advanced Valuation Applications and Models	Philadelphia, PA
2011	Pennsylvania Institute of Certified Public Accountants Ethics and Other Issues – An Update	Valley Forge, PA
2011	Pennsylvania Institute of Certified Public Accountants Impairment Testing for Financial Reporting	Harrisburg, PA



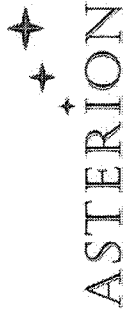
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<u>Date</u>	<u>Description</u>	<u>Location</u>
2011	National Association of Certified Valuation Analysts Advanced Valuation Applications and Models	Orlando, FL
2011	National Business Institute Accounting 101 for Attorneys	Allentown, PA
2010	National Association of Certified Valuation Analysts Advanced Valuation Applications and Models	Chicago, IL
2010	Pennsylvania Institute of Certified Public Accountants Fair Value Measurements	Harrisburg, PA
2010	American Society of Appraisers - Southern New Jersey Chapter Lost Profits and Business Destruction Damage Claims	Cherry Hill, NJ
2010	Office of Auditor Accounts – State of DE The Expert’s Role and Testimony	Dover, DE
2009	National Association of Certified Valuation Analysts Advanced Valuation Applications and Models	Jersey City, NJ
2009	Pennsylvania Institute of Certified Public Accountants Financial Institutions Conference Valuation and SFAS 141R	Hershey, PA



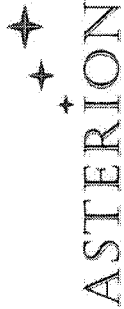
Stephen J. Scherf, CPA/ABV/CFF, CDBV, CFE, CICA, CIRA, CVA
Rule 26 Disclosure – Speaking Engagements

<u>Date</u>	<u>Description</u>	<u>Location</u>
2009	Montgomery County Bar Association and the Greater Philadelphia Chapter of the PICPA – Strategies for Clients in the Current Economic Crisis	Norristown, PA Philadelphia, PA
2008	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	San Diego, CA
2008	Pennsylvania Institute of Certified Public Accountants Business Valuation Conference FASB Valuation Issues	Harrisburg, PA
2008	Association of Government Accountants Ponzi Schemes	Philadelphia, PA
2007	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	Washington, DC
2007	Fair Value Measurements SFAS 157 Pennsylvania Institute of Certified Public Accountants	Conshohocken, PA
2007	National Association of Certified Valuation Analysts Normalizing and Projecting Earnings Valuation Methods: Alternatives and Decision Criteria	Philadelphia, PA
2007	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	Brookfield, WI



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<u>Date</u>	<u>Description</u>	<u>Location</u>
2006	Discounting of Damages, Selecting Appropriate Discount Rate - Forensic & Litigation Services Conference Pennsylvania Institute of Certified Public Accountants	King of Prussia, PA
2006	Business Valuation: How to Make or Break Your Case Montgomery County Bar Association Pennsylvania Institute of Certified Public Accountants	Norristown, PA
2006	National Business Institute Financial Statement Analysis for the Non-Financial Advisor in Pennsylvania	Philadelphia, PA
2006	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	San Antonio, TX
2006	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	Chicago, IL
2005	National Association of Certified Valuation Analysts Valuation Methods: Alternatives and Decision Criteria	Ft. Lauderdale, FL
2005	National Association of Certified Valuation Analysts Valuation Methods: Alternatives and Decision Criteria	Jersey City, NJ
2005	National Association of Certified Valuation Analysts Advanced Valuation and Case Study Workshop	Philadelphia, PA



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<u>Date</u>	<u>Description</u>	<u>Location</u>
2005	Association of Government Accountants Philadelphia Chapter Business Valuation Fundamentals and Techniques	Lester, PA
2005	Association of Government Accountants Philadelphia Chapter Ownership and Acquisition Disputes and the Role of the Forensic Accountant	Lester, PA
2004	National Association of Certified Valuation Analysts Valuation Methods: Alternatives and Decision Criteria	Las Vegas, NV
2004	National Association of Certified Valuation Analysts Valuation Methods: Alternatives and Decision Criteria	Chicago, IL
2004	AICPA Conferences on Fraud and Litigation Services Case Management	Phoenix, AZ