

CURRICULUM VITAE

LORETTA M. FABRICANT, CPA

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CERTIFICATION New York #30551, 1972
Florida #10060, 1986
Financial Forensics by the American Institute of Certified
Public Accountants, 2009

PROFESSIONAL EXPERIENCE

1973 to Present Sole Practitioner, Loretta Fabricant, C.P.A., P.A., Miami, Florida. General practice, experience with individual tax planning, professional corporations, corporations doing business in the retail, construction, design, manufacturing, wholesale, service and sales fields. Litigation support in fraud, divorce, labor disputes, partnership dissolution, personal injury and commercial damage cases. Expert witness in over one thousand cases in Miami-Dade, Broward, Palm Beach and Lee Counties as well as Federal Court. Court appointed Special Master, receiver and mutual aide to the court.

1976 to 1978 Nova University Adjunct Professor of Advanced Accounting Theory in the MBA Program.

1969 to 1972 Staff Accountant, Arthur Young and Company, 277 Park Avenue, New York, New York 10017. Three years audit staff where my duties included supervision of junior staff accountants, budget and audit plans. Firm specialist in statistical analysis and consolidation.

MEMBERSHIPS and APPOINTMENTS

American Institute of Certified Public Accountants.

American Society of Appraisers (Candidate).

American Society of Women Accountants, Dade County.
President - 1978, 1979
Treasurer - 1975, 1976

American Women's Society of Certified Public Accountants.

Appointment as Chair of Litigation Support Committee of the Family Section of the Florida Bar: 1993.

Appointment as Chair of Litigation Support Committee: 1994.

Appointment by the Supreme Court of Florida to the Florida Board of Bar Examiners Character and Fitness Commission: 2008.

Appointment to the Florida Bar Grievance Committee 11B: 1987.

Appointment to the Florida Bar Arbitration Committee.

Appointment to the Florida Board of Bar Examiners: 1991, 2005.

Appointment to Florida Bar Grievance Committee 11B: 1994.

Appointment to the Unlicensed Practice of Law Committee of the Florida Bar: 1998, 2007.

Board of Directors, Dade Marine Institute: 1996 to Present.
Chair 1996-2001, Vice President, Treasurer

Board of Directors, Museum of Contemporary Art: 1996 to 2003.
Treasurer

Florida Institute of Certified Public Accountants.

Florida Association of Professional Family Mediators.

Leadership Miami.

New York State Society of Certified Public Accountants.

The Miami Forum, Founding Member: 1978.
Treasurer, President

EDUCATION

- 1988 Supreme Court Certification Course for Divorce Mediation
- 1969 Ithaca College cum laude B.S., Ithaca, New York
Department Honors in Accounting, Oracle Honor Society

LECTURES AND CONFERENCES

- 2008 Miami Woman's Club, Tax Tips and Other Financial Issues, Lecturer
- 2007 National Council of Jewish Women, Greater Miami Section,
Controlling Your Financial Future, Lecturer
- 2007 Miami-Dade County Chapter of the Florida Institute of Certified
Public Accountants, Lecture on Forensic Accounting
- 2006 National Council of Jewish Women, Greater Miami Section,
Financial Tune-Up, Lecturer
- 2001 Concerned Matrimonial Lawyers of Dade County, Inc., The Pros
and Cons of Using a Neutral Financial Evaluator, Lecturer
- 1999 FICPA, Litigation Accounting
- 1998 ASWA, Litigation Accounting
- 1998 ASWA, Accounting & Auditing, Lecturer
- 1998 Association of Cuban Accountants in Exile, Divorce Accounting &
Wage Calculation, Lecturer
- 1997 Miami-Dade Chapter of the FICPA, Divorce Accounting, Lecturer
- 1996 Florida College of Advanced Judicial Studies Valuation Training,
Lecturer
- 1996 ASWA, Miami-Dade County Chapter, Divorce Accounting, Lecturer
- 1995 American Bar Association Mediation Training, Lecturer
- 1995 Miami-Dade Chapter of the FICPA, Lecture on Divorce Accounting
- 1994 Florida Bar CLE Course on Use of Child Support Guidelines, Lecturer
- 1994 National Business Institute, Lecture on Tax Aspects of Divorce
- 1994 Pro Se Mediation Training, Lecture on Financial Aspects of
Mediation

- 1994 Mediation Inc. Training Session, Lecture on Financial Aspects of Mediation
- 1994 Lecture on Expert Witness Use, Concerned Matrimonial Lawyers of Broward County
- 1993 Lecture to the Domestic Violence Group of Dade County Court System on New Guidelines.
- 1992 Child Support Guideline Alternatives Lecture, Florida Association of Professional Family Mediators, Melbourne Beach, Florida
- 1991 Business Valuation Lecture, Education Conference of the Florida Circuit Judges, Bona Venture, Florida
- 1991 American Arbitration Association Training Staff, Family Mediation, Orlando, Florida
- 1991 Mid-Year Florida Bar Convention, Lecturer
- 1989 Litigation Support Seminar, Attended AICPA Boston, Massachusetts
- 1989 Dispute Management Inc., Training Staff for Divorce Mediation, Lecturer, Orlando, Florida
- 1989 ASWA Nationwide Spring Conference, Lecturer, Orlando, Florida
- 1989 Florida Trial Lawyers, Association Lecturer
- 1987 The Florida Bar, Continuing Education Committee, Accounting for Matrimonial Lawyers
- 1985-1987 AICPA National Convention of CPA's as an Expert Witness
- 1986 WLRN Television, Women in Finances – One Hour Talk Show
- 1982 Florida International University, Starting a New Business
- 1979 ASWA, Lecture on Divorce, All Florida Conference

FEDERAL CASES

Edwin Hamilton, M.D. vs. Humana Medical Plan, Inc. (96-6898-CIV-ZLOCH, S.D. Florida) Deposition (August to November 1997). Trial (November 1997) (Employment Discrimination Case, Damages)

Equal Employment Opportunity Commission vs. Joe's Stone Crab, Inc. (93-1082-CIV-HURLEY, S.D. Florida) Deposition (February 1998). Trial (April 1998) (Employment Discrimination Case, Damages)

Anthony Lee vs. Executive Airlines, et al. (97-0722-CIV-MIDDLEBROOKS, S.D. Florida) Deposition (May 1998). Trial (September 1999) (Employment Discrimination Case, Damages)

Sandra McHugh vs. Impra, Inc. (95-6301-CIV-ROETTGER, S.D. Florida) Trial (June 1998) (Employment Discrimination Case, Damages)

Amoco Oil Company vs. Roberto Cruzval (98-801-CIV-KING) Trial (June 12, 1998) (Contract Dispute)

Pamela Paulsen vs. American Express (96-127-CIV-MIDDLEBROOKS) Mediation (July 29, 1998) (Employment Discrimination Case, Damages)

Barbra Wing vs. Mullinax Ford South, a Florida Corporation (97-6867-CIV-DIMITROULEAS) Trial (May 1999) (Employment Discrimination Case, Damages)

Barnett Bank vs. Vega (97-2820-CIV-GOLD) Deposition (June 1999) (Employment Discrimination Case, Damages)

EEOC vs. International Longshoremen's Association, Local 1416. (96-2583-CIV-KING) Deposition (December 1999) (Employment Discrimination Case, Damages)

Cynthia Morani vs. South Florida Water Management District (99-6118-CIV-FERGUSON / SNOW) Trial (April 1999) (Employment Discrimination Case, Damages)

Dr. Hoa N. Nguyen vs. Cleveland Clinic Florida (98-7148-CIV-JORDAN) Deposition (January 2000) (Employment Discrimination Case, Damages)

Carlos D'Aragona vs. BellSouth Communications (98-0554-CIV-MORENO) Deposition (August 2000) (Employment Discrimination Case, Damages)

Dr. Rosa N. Guzman vs. Memorial Healthcare System (99-6247-CIV-ZLOCH) Report Submitted (January 2000) (Employment Discrimination Case, Damages)

Richard Cruz vs. The City of Hialeah (98-728-CIV-HOEVELER/DUBE) Deposition (January 2001) (Employment Discrimination Case, Damages)

Juan Delgado vs. Cole Muffler, Inc. (00-3602 CIV MORENO) Deposition (February 2001),
Hearing (July 2001) (American Disabilities Act Case)

Ave. Inc. CCC and Nicole Durr vs. Ehab Coriaty (99-CR1251-DAB) Hearing (March 2001)
(Securities Fraud Case)

Louis H. Anderson, JR., M.D. vs. Intracoastal Health Systems, Inc. (00-8359-CIV-
JORDAN/BANDSTRA) Deposition (June 2001) (Employment Discrimination Case,
Damages)

*Blackstone Calling Card, Inc. vs. Telephone Company of Central Florida, Inc. and
American Digital Networks, Inc.* (98-1689 CA (25)) Deposition (March 2002) (Contract
Dispute), State Court

*Cindy D. Helling v. Bank of America, N.A., and/or Bank of America Corporation, f/k/a
Nations Bank, f/k/a Barnett Bank* (3:02-cv-771-J-25HTS) (October 2003) (Employment
Discrimination Case, Damages)

Gerald Craft vs. Coin-O-Matic, Inc. and Gevity HR, Inc. (02-21948-CIV-
LENARD/SIMONTON)
Deposition (October 2003) (Employment Discrimination Case, Damages, FLSA)

*Stephane E. Chayegan vs. L'Oreal, S.A., a French Corporation and Parbel of Florida,
Inc., a New York Corporation* (02-21485-CIV-ALTONAGA/BANDSTRA) (November 2003)
(Employment Discrimination Case, Damages)

*Marsha Bell et. al, on behalf of former employees of Mint Entertainment, LLC vs. Mint
Entertainment a Florida Corporation* (03-23190-CIV-JORDAN/BROWN) (Deposition
October 2004) (Federal Labor Standards Act Violation, Damages)

Lesia Ferguson vs. Bank of America (5:03-cv-434-OC-31-KRS) (February 2005)
(Employment Discrimination, Damages)

Sainvilus Francois vs. Fried Green Tomatoes Inc. and Billie Gemmill (06-60241 CIV-
ALTONAGA) (Hearing September 2006) (Wage and Hour Dispute)

Christopher Leserra vs. American Express Travel Related Services Company, Inc. (06-
22279-CIV-KING) (March 2007) (Discrimination Report)

Rolanda Gilkie-Carrethers v. Bank of America, N.A., (3:06-cv-263-J-20HTS) (July 2007)
(Employment Discrimination Report)

Christopher Brook vs. USA (08-60314-Civ-Ungaro)(Injury/Damage Calculations)

Mary Ann Black Victor vs. USA (07-61567-CIV-Gold)(Injury/Damage Calculations)