

DANIEL R. ROCHE, CPA*, ABV, ASA

PARTNER - NATIONAL BUSINESS VALUATION SERVICE LINE LEADER

► ADVISORY SERVICES



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Daniel Roche is a partner and the National Business Valuation Service Line Leader for Marcum, LLP. He appraises business interests and provides litigation support for a wide variety clientele. Mr. Roche's experience includes appraising companies and providing litigation support for family law matters and commercial litigation matters as well as non-litigation (estate and gift tax/financial reporting) purposes.

Mr. Roche joined Marcum in 2005 is a frequent presenter on business valuation topics, both within Marcum and externally at continuing legal education seminars.

Mr. Roche holds the Accredited Senior Appraiser ("ASA") designation from the American Society of Appraisers. He is also a Certified Public Accountant licensed in New Jersey and holds the Accredited in Business Valuation ("ABV") credential from the American Institute of Certified Public Accountants.

Mr. Roche graduated Monmouth University with a Bachelor of Science degree in Business Administration (economics concentration) in 1999, and received his MBA from Rutgers University (finance concentration) in 2009. His education in economics and finance helps Dan provide unique insight in valuation and forensic engagements.

Professional & Civic Affiliations

American Society of Appraisers (ASA), National, Report Review Committee
American Society of Appraisers (ASA), Northern New Jersey Chapter, Past President
American Institute of Certified Public Accountants (AICPA)
New Jersey Society of Certified Public Accountants (NJSCPA)

Articles, Seminars & Presentations

"Finding Hidden Assets Using Tax Returns and Other Means" – NJSBA New Jersey Institute for Continuing Legal Education August 2020 (with Sandra C. Fava, Esq., Gerard L. Felt, Esq., and Stefanie Jedra)
"Capturing Cash Perqs and Add-Backs for Support Purposes" – American Academy of Certified Financial Litigators" June 2020 (with Allen Scazafabo, Esq. and Alexander Krasnomowitz)
"How Might the Value of your Business be Impacted as a Result of the Coronavirus Crisis" March 2020/June2020 (with Ken Pia and William Scally)
"Asset Tracing" NACVA NJ Chapter - Nov. 2019 (with Stefanie Jedra)
"TCJA Impact on Alimony and Business Valuations" Various Law Firms – Feb. 2019 (with Stefanie Jedra)
"Business Valuation Terms and Concepts"
"Defined Value Clauses, Risk in Business Appraisals, and the American Taxpayer Relief Act of 2012"
CLE Approved Courses Presented to Law Firms and Bar Associations
"Forensic Accounting Meets Digital Analytics", Marcum LLP *Valuation and Litigation Advisor*, June 22, 2020 (with Stefanie Jedra)
"COVID-19's Effect on the Valuation of Private Equity Portfolio Investments", Marcum LLP *Valuation and Litigation Advisor*, April 9, 2020 (with Taylor Rosanova)
"How the Value of your Business Might be Impacted by Coronavirus", Marcum LLP *Valuation and Litigation Advisor*, April 3, 2020 (with Ken Pia and William Scally)

* Licensed by the State of New Jersey

EXPERTISE

- Business Valuation
- Family Law Litigation Support
- Intangible Asset Valuation
- Litigation Support Services
- Forensic Investigations

INDUSTRY FOCUS

- Law Firms
- Corporate Executives
- Small Business Owners
- High Net Worth Individuals

EDUCATION

- Master of Business Administration, Finance Rutgers University
- Bachelor of Science, Business Administration (Economics Concentration) Monmouth University

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"Zelouf Revisited", *Marcum LLP Valuation and Litigation Advisor*, January 29, 2019 (with James Ashe)

"As Intangible Assets Grow in Prominence, Methods to Value Them Evolve",

The Metropolitan Corporate Counsel, June 2014 (with Bradford Taylor)

"Marketability Discounts on Display in New York Court", *Marcum LLP Forensic Files*, May 2015 (with James T. Ashe)

"With M&A Growth, Treatment of Deal-Related 'Synergy' Takes Center Stage", *New York Law Journal*, May 18, 2015

(with James T. Ashe and Stephen D. Lassar)

"Valuing "Harder-to-Value" Investments" *Marcum LLP Private Investment Forum*, Winter 2016

"Fair Value in New York Shareholder Actions" *Marcum LLP Forensic Files*, July 2016 (with James T. Ashe)

"Fair Value in New Jersey Shareholder Actions" *Marcum LLP Forensic Files*, July 2016 (with Thomas Keane)

"Fair Value in Illinois Shareholder Actions" *Marcum LLP Forensic Files*, September 2016 (with Arlen Lasinsky)

"Valuing Publicity Rights and Other Intangible Assets of Authors", *New York Law Journal*, May 19, 2014

(with James T. Ashe and Stephen D. Lassar)

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