

# KATHLEEN E. SUKER, CPA\* /ABV/CFF, CFE

## SENIOR MANAGER ► ADVISORY SERVICES



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Kathleen E. Suker is a senior manager in Marcum's National Advisory/ Business Valuation Group and is also a member of its Forensic/Litigation Support practice group. Ms. Suker primarily offers business valuation services to owners of closely-held businesses for use in gifting, estate planning, shareholder disputes and matrimonial dissolutions.

In addition to providing business valuation services, Ms. Suker works with clients on matters related to commercial litigation, economic damages, lost profits, business interruption and fraud investigations. She has worked with counsel to develop case strategies, has assisted with depositions and with preparing reports and exhibits for trial.

Ms. Suker has served as a testifying expert witness and is approved to accept appointments as an accountant and business appraiser in several counties of New York State pursuant to NYS Part 36 of the Rules of the Chief Judge.

Ms. Suker frequently speaks at industry organizations and writes articles for the Firm's newsletter Forensic Files on topics related to valuation, economic damages, forensic accounting, shareholder agreements and lost wage calculations.

Prior to joining the Firm, Ms. Suker was with a boutique accounting firm where she specialized in analyzing complex business interruption and lost profit claims for companies ranging from mid-size to Fortune 500.

### Professional & Civic Affiliations

Accountant/Attorney Networking Group (AANG), Immediate Past President/Director  
American Institute of Certified Public Accountants (AICPA)  
New York State Society of Certified Public Accountants (NYSSCPA), Nassau Chapter,  
Litigation Services Committee  
American Society of Appraisers; Accredited Senior Appraiser Candidate  
Nassau County Estate Planning Council  
Association of Certified Fraud Examiners (ACFE)  
LEA/Leading Edge Alliance, Business Valuation/Litigation Support Services Special  
Interest Group  
Long Island Association of Certified Fraud Examiners (LICFE), Long Island Chapter,  
Past Treasurer

### Articles, Seminars & Presentations

Lost Profits v. Lost Business Value: Which is More Appropriate When Determining Economic Damages?, Marcum LLP *Valuation & Litigation Advisor*, July 2019  
Business Valuations; Network of Allied Professionals, Inc., 2019  
Business Valuations; NYSSCPA Suffolk Cooperation with Attorneys Committee, 2017  
Accounting and Business Valuation for Attorneys; Farrell Fritz, P.C., 2016  
Working with Divorce Attorneys and Forensic Accountants; AANG, 2016  
Accounting for Attorneys; Ruskin Moscou Faltischek, P.C., 2015  
Forensic Accounting & Business Valuation; Hofstra University, 2015  
Nassau County Bar Association; How to Critique and Defend a Business Valuation, 2012  
Women Business Owners; Think of the Possibilities Seminar, Business Valuation, 2012  
Economic Damages and Lost Profits; NYSSCPA, 2011  
Forensic Accounting, Hofstra University, 2010

\*Licensed by the State of New York

### EXPERTISE

- Business Valuation
- Economic Damages
- Lost Profits
- Business Interruption
- Shareholder Disputes
- Commercial Litigation
- Fraud Investigation
- Forensic Accounting

### INDUSTRY FOCUS

- Master of Science, Accounting  
State University of New York  
at Old Westbury
- Bachelor of Science, Accounting  
State University of New York  
at Old Westbury

### EDUCATION

- Accredited in Business Valuation  
Certified in Financial Forensics  
Certified Fraud Examiner

### DESIGNATIONS

- Accredited in Business Valuation  
Certified in Financial Forensics  
Certified Fraud Examiner

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ACCOUNTANTS ▲ ADVISORS

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