VLADIMIR V. KOROBOV, CPA*, ABV, ASA

PARTNER ▶ CURRICULUM VITAE

vladimir.korobov@marcumllp.com

EXPERIENCE

Vladimir Korobov is a partner in the Advisory Services practice. He has more than 20 years of experience providing business valuation, litigation support, and financial analysis services. Mr. Korobov has performed valuations of business interests for a variety of purposes including, but not limited to, family law matters, estate and gift tax, fairness opinions, transactions, solvency determination, employee stock ownership plan formation and updates, financial reporting, and litigation. The subjects of his valuation assignments have included entire enterprises and partial business interests, preferred and debt securities, portfolios of assets, derivative instruments, intangible assets, and profit-sharing arrangements such as carried interests and developer promotes.

Mr. Korobov has conducted SAS 73/SAS 101 reviews of investments' valuations for hedge funds and private equity firms and examinations of third-party valuation specialist reports in the context of financial statement audits. He has assisted clients in the formulation and implementation of portfolio valuation policies, solvency analyses (including analysis of transactions in the determination of fraudulent conveyances and preferential transfers), complex business interruption claims, and investigative matters related to occupational fraud, Foreign Corrupt Practices Act (FCPA), and regulatory inquiries. Mr. Korobov's industry experience includes, but is not limited to, traditional and alternative asset management, banking and financial services institutions, energy, pharmaceutical, petrochemical, commodities and mining, steel, manufacturing, hospitality, technology, transportation, distribution and social services. Mr. Korobov formerly worked for a "Big 4" accounting firm in New York, in the Fraud Investigation & Dispute Services and the Valuation & Business Modeling practices.

EXPERT TESTIMONY EXPERIENCE

Mr. Korobov has been qualified as an expert witness in the State Courts of Connecticut, New York, and Massachusetts, as well as various arbitration proceedings. He has also rendered extensive services relating to court testimony.

PROFESSIONAL DESIGNATIONS

CPA – Certified Public Accountant, Licensed by the State of Connecticut, 1997
ABV – Accredited in Business Valuation – Designated by the American Institute of Certified Public Accountants
ASA – Accredited Senior Appraiser (Business Valuation Discipline) – Designated by the American Society of Appraisers

EDUCATION

Master of Business Administration in Finance, University of Connecticut, 1999
Bachelor of Science in Accounting, magna cum laude, University of Bridgeport, 1996

PROFESSIONAL & CIVIC AFFILIATIONS

American Institute of Certified Public Accountants (AICPA)
Connecticut Society of Certified Public Accountants (CTCPA)
American Society of Appraisers (ASA)
Connecticut Chapter of American Society of Appraisers – Vice President, 2011-2016
CFA Institute
New York Society of Security Analysts
Stamford CFA Society
National Association of Certified Valuators and Analysts (NACVA) - QuickRead Editorial Board, Former Member

** Licensed by the State of Connecticut*

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PRESENTATIONS

- Taxes, Hedge Funds and Private Equity- What to Know During the Divorce Process, Marcum LLP Webinar, September 2020
- Hedge Fund Valuation, 2019 American Society of Appraisers Advanced Business Valuation, Conference, New York, New York, August, 2019
- Valuation of Private Equity Firms and Interests, Business Valuation Resources Webinar, August 2017
- Valuing Hedge Funds, Business Valuation Resources Webinar, March 2017
- Understanding Hedge Fund Valuation and Double Dipping Issues, Connecticut Chapter of the AAML, Shelton, CT, January 2017
- Considerations in the Valuation of Alternative Asset Management Firms and Carried Interests, NACVA/CTI 2014 Advanced Business Valuation Symposium, San Diego, CA, December 2014
- Valuation Issues Specific to Hedge Funds, Private Equity Groups, and Venture Capital Firms, Sadis & Goldberg LLP, New York, NY, March 2012
- Application of Valuation Methodologies in Litigation, Ernst & Young Fraud Investigation & Dispute Services Practice, Three-Day Annual Development Course, 2005 – 2008

PUBLICATIONS

- Carried Interest: What it Represents and How to Value it (and Why), Marcum LLP's *Private Investment Forum*, Fall 2020
- An Overview of Hedge Fund Firm Valuation, *Valuation Strategies*, September/October 2016
- Freeze Entities: Use of Synthetic Credit Ratings to Determine the Appropriate Market Yield for the Preferred Equity Interest, National Association of Certified Valuators and Analysts (NACVA) *QuickRead,* November 2015
- Hedge Funds and Private Equity Funds: What They Are, How They Operate, How to Value, and What Every Matrimonial Attorney Should Know About Them – Part Two, *Connecticut Lawyer*, July/August 2015
- Hedge Funds and Private Equity Funds: What They Are, How They Operate, How to Value, and What Every Matrimonial Attorney Should Know About Them – Part One, *Connecticut Lawyer*, June 2015
- Freeze Entities, MHP Estate & *Gift Valuation Insights*, Issue 10, May 2015
- How Much Is Your Firm Worth? *HFMWeek.com*, March 2015
- Considerations in the Valuation of Alternative Asset Management Firms and Carried Interest, National Association of Certified Valuators and Analysts (NACVA) *QuickRead*, November 2014
- Unique Challenges in the Valuation of Hedge Funds, *MHP Newsletter* March 2014
- Understanding Business Interruption Loss Claims, *MHP Newsletter*, January 2011
- The Business Interruption Book: Coverage, Claims, and Recovery, National Underwriter Company, July 2004

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