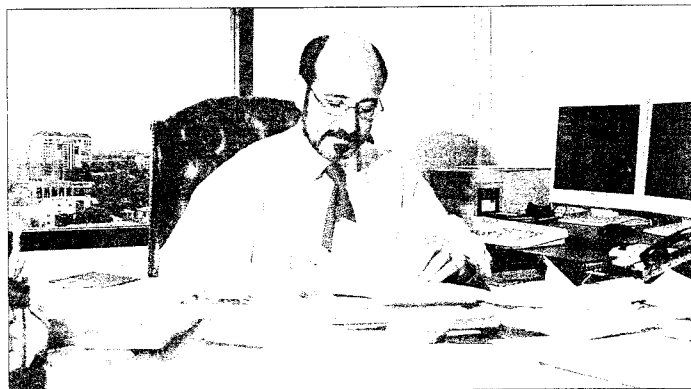


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MARK FREERKS

CPA Sanford B. Horwitz says his service helps companies understand complex issues.

Litigation support a local growth industry

BY JOHN T. FAKLER

In litigious South Florida, it's not just the lawyers who turn a profit.

Service-oriented businesses reaping the bounty include jury consultants, accountants and the communications professionals who help litigators achieve their goals.

Litigation support is a growing niche in the local accounting industry, according to CPA Sanford B. Horwitz, who heads the Coral Gables-based accounting firm of Goldstein Schechter Price Lucas and Horwitz's Law Firm Services Group.

"It's been a gradual increase in business over time," he said, noting his group is best equipped to gather and interpret financial data that an attorney doesn't have.

His service helps witnesses, experts, companies and even lawyers better understand complex issues, he said.

"Getting the [financial] information across to the jury and judge in layman's terms - that's one of the things that makes a good accounting expert. They [clients] appreciate it."

In addition to discovery assistance and witness preparation, accountants providing litigation services also offer expert testimony in bankruptcy, fraud, embezzlement, malpractice, divorce, usury, stockholder conflict, loss of earnings and insurance defense - a particularly hot part of his business, Horwitz said.

While attorneys may be able to convert professionals in the legal arena, they might still need help shaping their client's image in the court of public opinion, according to PR specialists who assist litigators.

Patricia Thorp, principal of **Thorp & Co.** in Miami, has represented a variety of corporate clients; some looking to polish their image and others facing financial and legal troubles.

"We are often called by them [lawyers] to help their clients," Thorp said, noting that, in addition to litigators, banks, insurance companies and corporations that are facing regulatory scrutiny, investigations or lawsuits are also seeing help. "They are worried about their reputation and want to make sure they are communicating properly with the media. You want to help the company figure out what positive action needs to be taken."

That could mean counseling for a troubled employee or informing investors when a crisis looms, she said. A stock price hit, for example, can create terrible negative consequences and lead to pressure from vendors and suppliers - even bankruptcies.

Thorp should know. Her firm handled the PR for Gerald Stevens, the former Fort Lauderdale-based flower chain, and Pompano Beach-based Roadhouse Grill (Pink Sheets: GRLL) - both of which sought Chapter 11 bankruptcy protection.

"Saying 'no comment' to reporters is almost always never a good idea," she said.

The PR firm, which is often approached by corporate lawyers, turns down as much work as it accepts, Thorp said, adding her firm does its own due diligence before accepting clients.

"Business has exploded," said jury consultant Sandy Marks of Trial Tech in Miami, who works regularly with famed South Florida attorney Roy Black.

Marks cited the OJ Simpson and William Kennedy Smith trials as catalysts for the jury consultant industry. A consultant for Sunbeam owner Ron Perelman in his case against Morgan Stanley, Marks frequently appears on Court TV, NBC and MSNBC.

But the misconception is that most of the work is in criminal cases, he said.

"The criminal stuff is the smallest percentage on a dollar volume," Marks said. "Most of the growth is in the civil arena in commercial matters because of the monetary risks associated with the cases."

Marks said over the past seven years he's seen a local upswing in contracts, breach of contracts, fraud, securities fraud, and health care and civil litigation activity.

As with Horwitz, the goal for Marks is to "boil down stuff so most laypeople can understand what you are talking about."

Video depositions are the rage right now. So is work preparing corporate executives called in front of grand juries, he said.

"We are being retained to help people to communicate more effectively in depositions. Technology is driving it more and more. Video depositions are being played in the courtroom. It's something that people need to be aware of."

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