



**Stuart K. Nakanishi, CPA, CFF**  
Litigation Principal

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Stuart is a Certified Public Accountant and is certified in Financial Forensics with more than 30 years of experience. He holds expertise in the following disciplines:

Family Law

- Income available for support
- Marital standard of living
- Division of assets and asset tracings
- Understanding of business formations, operations, and restructurings
- Settlement negotiations
- Expert witness testimony

Commercial Litigation

- Economic damage and lost profit calculations
- Financial analysis and record reconstruction
- Fraud investigation
- Expert reports under federal guidelines for expert witnesses
- Assistance to legal counsel in depositions, interrogatories, and discovery requests
- Evaluation and rebuttal of opposing expert's damage calculations

Bankruptcy

- Analysis of debtor projections
- Negotiations with prospective buyers and assistance with logistical procedures upon sale of the business
- Negotiations with creditors
- Assistance to debtors related to accounting and operational issues during bankruptcy
- Preferential transfer and fraudulent conveyance analysis

Prior to joining Seiler, Stuart served as Senior Vice President for Perry-Smith LLP, Partner at Sugarman & Company LLP, Accounting Manager for both Sega Enterprise, Inc., and Unicon International, Ltd.

**Court Qualifications**

- Qualified to give expert witness testimony in the Superior Court, State of California for San Francisco, San Mateo, and Santa Clara counties

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Litigation Principal

## Education and Certifications

- Bachelor's degree in Business Administration (Accounting), Cum Laude, San Francisco State University
- Certified in Financial Forensics, American Institute of Certified Public Accountants
- Certified Public Accountant, California

## Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- Bar Association of San Francisco

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