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The Role of the Independent Accountant in Post-Acquisition Disputes

Day Pitney Litigation Partner Jonathan Handler recently co-authored an article for Thomson Reuters' *M&A Lawyer* with Jimmy Pappas, Managing Director at Delta Consulting Group, titled “The Role of the Independent Accountant in Post-Acquisition Disputes.”

The article outlines how independent accountants are increasingly central to resolving earnout and purchase price adjustment disputes as courts clarify the difference between accountants acting as experts and those functioning as arbitrators. Handler and Pappas highlight recent Delaware decisions that reaffirm the binding nature of expert determinations except in cases of fraud or manifest error. They also explain how unclear drafting can unintentionally expand or limit an accountant's authority and raise the risk of litigation.

Read the full piece here.

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