GOLDBERGSEGALLA




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Philadelphia

Princeton

Newark


## PRACTICES

Management and Professional Liability

Commercial Litigation and Arbitration

Cybersecurity and Data Privacy

## INDUSTRIES

Aviation

Architecture, Engineering, Surveying, and Design

Accounting and Consulting

Municipalities and Public Entities

Cannabis and Hemp

# Jonathan S. Ziss

**PARTNER**

## EXPERIENCE

Jonathan S. Ziss is co-chair of the firm's Management and Professional Liability practice, chair of its Aviation Litigation practice, and a member of its Commercial Litigation and Cybersecurity practices. He devotes much of his practice to the representation of professionals, including accountants, attorneys, bankers, design professionals, insurance agents/brokers, directors and officers, and fiduciaries, before administrative licensing boards and civil courts. He counsels and defends not-for-profit entities such as museums, homeowners' associations, faith-based organizations, and others, in management liability litigation as well as non-litigated disputes. Jonathan counsels clients and litigates, arbitrates, and mediates commercial disputes in a wide range of industries, from healthcare to hospitality. In addition, as a member of the firm's cyber incident response team, he manages compliance and loss mitigation campaigns in the aftermath of data breaches. Based on Jonathan's extensive experience with the ethics of the accounting and legal professions, he is frequently hired to represent individual practitioners and firms in civil and administrative matters arising from ethics complaints. He chairs the firm's Professional Guidance Committee, which addresses professional ethics across the firm's more than 500 attorneys.

### EXPERIENCE HIGHLIGHTS

#### Professional Liability

Jonathan has represented many local, regional and national accounting firms in a wide variety of matters and in a number of forums, including all forms of ADR. In professional negligence matters, he has represented accountants in lawsuits brought by former clients; by purchasers or sellers in disputes arising out of business combinations; by factors, banks, and other lenders; by creditors in bankruptcy and bankruptcy trustees; and by other affiliated professionals. In addition, Jonathan is frequently called upon to represent accountants in investigations by federal, state, and local authorities, including the Internal Revenue Service, the FBI, and the Department of Labor, as well as investigations by bankruptcy trustees and creditors' committees. He has worked with accounting firms preparing for grand jury appearances.

Jonathan has also represented lawyers and law firms in professional negligence matters, including one matter involving an alleged staged motor vehicle accident ring, for which a federal grand jury had been convened. He is also hired by law firm managing partners to handle their firm's business and employment-related litigation.

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#### Aviation Litigation

In the field of aviation litigation, Jonathan has represented regional, national, and international air carriers, as well as under wing service providers, municipal authorities, general aviation owners and pilots, and fixed base operators, in connection with property and casualty liability litigation. He also acts as coverage counsel. In addition to handling disputed matters, he counsels commercial airlines in connection with industry-related consumer compliance and contractual matters. Jonathan's transportation litigation experience also includes handling high-profile cases for the Southeastern Pennsylvania Transportation Authority (SEPTA) involving rail and bus accidents. In addition, he has handled recreational boating and trucking claims.

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### HONORS & AWARDS

- Martindale-Hubbell Peer Review Rating: AV Preeminent
- Martindale-Hubbell: Philadelphia's Top-Rated Lawyers, 2017
- *Best Lawyers in America*
  - Professional Malpractice Law – Defendants, 2026-27
  - Commercial Litigation, 2027
- Pennsylvania *Super Lawyers*, Professional Liability: Defense, 2012–20

## BACKGROUND

### ADMISSIONS

- Pennsylvania
- New Jersey
- U.S. District Courts for the Eastern and Middle Districts of Pennsylvania
- U.S. District Court for the District of New Jersey
- U.S. Court of Appeals for the Third Circuit
- U.S. Tax Court

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### EDUCATION

- Villanova University School of Law, J.D., 1984
  - *Villanova Law Review*
- Franklin and Marshall College, B.A., *cum laude*, 1981
  - Phi Beta Kappa

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### PROFESSIONAL AFFILIATIONS

- American Bar Association: Member, Tort and Insurance Practice Section, Aviation Litigation Committee
- Professional Liability Defense Federation (PLDF): Immediate-Past President
- Professional Liability Underwriting Society (PLUS): Past Chair, PLUS Mid-Atlantic Steering Committee
- Claims and Litigation Management Alliance (CLM): Former Chair, Professional Liability Committee
- Defense Research Institute (DRI): Member, Aviation Law Leadership Committee
- Aviation Insurance Association

## PUBLICATIONS & EVENTS

### PUBLICATIONS

- "AI, Coverage Gaps, and the Risk of Uninsured Claims," *Pennsylvania CPA Journal,* September 1, 2026 (Subscription required)
- "No Field Preemption for Aviation Product Liability Claims – Sikkelee v. Precision Airmotive (2018) Continues to Hold Sway" *ABA TIPS*, April 21, 2026
- "Use of AI Comes with Professional Liability Risks," *Pennsylvania CPA Journal*, Fall 2025

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- "Representing the Not-for-Profit Board," (Co-Author), *CLM Magazine*, June 12, 2024
- "Is CTA Reporting a Proper Fit for the Profession?" Pennsylvania Institute of CPAs, Summer 2024
- Quoted in "Airplane passengers, crew exposed to injury as changing weather increases turbulence," *Business Insurance*, May 3, 2023
- Quoted in "FTX Liability Tentacles Spread Far," *Carrier Management*, January 26, 2023
- "Engagement Letters for Consulting Never More Important," *Pennsylvania CPA Journal*, Fall 2020
- Quoted in, "At Iowa, COVID-19 'Pledge' Signed by Athletes Was Not a Waiver of Legal Rights, Experts Say," *Des Moines Register & Iowa City Press-Citizen*, July 14, 2020
- "COVID-19 Liability Waivers: Part of the New Workplace Normal?" (Co-Author), *Fixed Ops Magazine*, July 2020
- "Will COVID-19 Liability Releases Hold Up in Court?" (Co-Author), *Risk Management*, July 1, 2020
- Quoted in "Firms Shouldn't Rely on Enforceability of COVID-19 Waivers: Experts," *Business Insurance*, June 30, 2020
- "Will COVID-19 Liability Releases Hold Up? Examining the Enforceability of Exculpatory Clauses in the Context of an Evolving Pandemic" (Co-Author) GS White Paper, June 15, 2020—republished in *Claims Journal* June 23, 2020
- "Best Practices for Successful Fee Collection," *PICPA*, May 30, 2019
- "Your Fraud Duty Is What a Jury Thinks It Should Be," *Pennsylvania CPA Journal*, September 4, 2018
- "How Lawyers Perceive CPA Hazards," *Pennsylvania CPA Journal*, Summer 2018
- Quoted in "Cyber Trends," *CLM Magazine*, November 13, 2017
- "Liability Insurance Coverage in the Age of Innovative Services," *Pennsylvania CPA Journal*, June 5, 2017
- Quoted in "Identity Thieves May Target You and Your CPA Just in Time for Tax Day," *The Inquirer*, April 17, 2017
- Quoted in "Drone Law: How New Rules and Evolving Tech are Changing the Path of UAVs in Construction," *Construction Dive*, March 27, 2017
- "Attorney Consultations Help Keep a Practice Healthy," *Pennsylvania CPA Journal*, Spring 2017
- "Means, Motive, Opportunity: It's Always the Ones You Trust," *Pennsylvania CPA Journal*, Fall 2016
- "Don't Surrender Your Privity Shield," *Pennsylvania CPA Journal*, Summer 2016
- "'But It Was the Client's Fault' May Just Work," *Pennsylvania CPA Journal*, Spring 2016
- "Between a Rock and a Hard Place: The Divorcing Couple Client," *Pennsylvania CPA Journal*, Winter 2016
- "Cyberinsurance 2015: Inside a Robust and Rapidly Changing Market" (Co-Author) *LegalTech*, December 30, 2015
- "Adapting 'Professional Services' For The 21st Century" (Co-Author) *Law360*, November 3, 2015
- "Know When to Consult Your Professional Liability Lawyer," *Pennsylvania CPA Journal*, Summer 2015
- Featured in "Jonathan Ziss on the Correlation Between Limits and Claims," PLUS Blog, April 28, 2015
- Quoted in "New Defense for Delaware Auditors in Corporate Misconduct Claims," *Accounting Today*, April 23, 2015
- "Cyber Liability Exposure for CPAs," *Pennsylvania CPA Journal*, Spring 2015
- "The Illogic of the Supposed Arguments Against the Use of Engagement Letters," *Pennsylvania CPA Journal*, Winter 2014
- "Drone Regulation Would Create Need for Liability Insurance," *Business Insurance*,

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November 23, 2014

- Quoted in "Wilson Sonsini Scandal Brings Unwanted Glare to M&A Group," *Law360*, September 17, 2014
- "Predict and Recognize the Risks in Tax Engagements," *Pennsylvania CPA Journal*, Fall 2014
- "Strict Liability for International Aviation Disasters," *For the Defense*, Defense Research Institute, August 2014
- "When Teaming With Other Professionals, Play Your Position," *Pennsylvania CPA Journal*, Summer 2014
- Quoted in "4 Ways Transactional Attorneys Can Avoid Malpractice Claims," *Law360*, June 11, 2014
- "Ask the Insurance Experts: Does A Work of Art That Cannot Be Sold Have Value?" Chubb *Collectors*, Fall 2013
- Quoted in "Wachtell Malpractice Claims A Tough Sell For Icahn's CVR," *Law360*, October 30, 2013
- Quoted in "FDIC Renews Effort to Sue Auditors Over Colonial Bank Failure," Dow Jones News Service, September 25, 2013
- "Practitioners: Beware the Family Affair," *Pennsylvania CPA Journal*, Fall 2013
- Quoted in "Asiana Crash Reminds Insurers of Potential for Worse Aviation Losses," *BestWeek*, July 24, 2013
- "Social Media Takes You to New Vistas, But Tread Carefully," *Pennsylvania CPA Journal*, Summer 2013
- Featured in "Legal Implications of Social Media," PICPA Beyond the Copy, May 2013
- "Transactional Insurance: How Better to Manage Litigation Than to Prevent It?" (Co-Author), *Litigation Management*, Spring 2013
- "Who Owns the Working Papers" (Co-Author) *Pennsylvania State Board of Accountancy Newsletter*, February 2013
- "Does Liability Protection Mean Never Having to Say You're Sorry?" *Pennsylvania CPA Journal*, Winter 2013
- Quoted in "A Tale of Two Lawsuits—PricewaterhouseCoopers and Colonial Bank," Forbes.com, November 10, 2012
- Quoted in "Insurance May Provide Little Relief for Knight Capital Losses," Reuters, August 4, 2012
- "Still Crazy After All These Years: Lateral Moves and Non-Compete Agreements," *American Agent & Broker*, August 2012
- "When Moonlighting Becomes Your Problem," *Pennsylvania CPA Journal*, Spring 2012
- "Who Are You Calling Miscellaneous? Professional Liability Insurance for This Booming Service Sector" (Co-Author), *Litigation Management*, Winter 2012
- "Ask the Right Questions: Choosing Professional Liability Insurance," *Pennsylvania CPA Journal*, Winter 2012
- Podcast Interview, "The Need for Professional Liability Insurance," Pennsylvania Institute of Certified Public Accountants, November 2011
- "Bill Designed to Protect Travelers Could Prove Difficult to Implement," *Travel Weekly*, November 14, 2011
- "Keeping Secrets," *Pennsylvania CPA Journal*, Fall 2011
- Quoted in "Aviation Lawyers Say Airline Claims Up, Air Crash Cases Steady," *The Legal Intelligencer*, August 2, 2011
- Quoted in "Professional Liability a Hot Area, Even as Med Mal Claims Cool," *The Legal Intelligencer*, May 31, 2011
- "Recognize and Avoid the Unauthorized Practice of Law," *Pennsylvania CPA Journal*, Spring 2011
- "FDIC Professional Liability Group Set to Pursue Audit Firms," *The Legal Intelligencer*,

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February 8, 2011

- "Use a Proper Release to Avoid Future Traps," *Pennsylvania CPA Journal*, Summer 2009
- "Avoid Sitting in Two Boats at Once," *Pennsylvania CPA Journal*, Winter 2009
- "Reminders Help Client Relations," *Pennsylvania CPA Journal*, Fall 2007
- "Trouble Can Be Heard in a Whisper or a Scream," *Pennsylvania CPA Journal*, Summer 2007
- "Keeping Your Thoughts to Yourself," *Pennsylvania CPA Journal*, Spring 2007
- "Weeding Out the Problem Client," *Journal of the Pennsylvania Institute of Certified Public Accountants*, Summer 2006

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## PRESENTATIONS

- "Investigating & Evaluating Professional Lines Claims," Claims and Litigation Management Alliance Claims College, September 9, 2026
- "Enterprise Risk Management," Lorman Education, July 2026
- "Professional Liability Litigation in the Age of AI," Claims and Litigation Management Alliance Annual Conference, March 26, 2026
- "Conflicts of Interest for Accounting and Tax Professionals," Lorman Education, August 28, 2025
- "Do you have the resources to respond and pay for an unexpected Cyber & Data breach?," Maryland Society of Accounting and Tax Professionals, April 28, 2025
- "Attacking the Notion of Reliance by Banks on Audited Financials," Client Presentation, April 10, 2025
- "Corporate Transparency Act/Anti-Money Laundering Act," Client Presentation, March 12, 2025
- "Steering Clear of Conflicts of Interest," Lorman Education Services, July 20, 2023
- "Cybersecurity Roundtable," New Jersey Society of Certified Public Accountants Convention & Expo, Atlantic City, NJ, June 15, 2023
- "Taxation and Accounting Conflicts of Interest," Lorman Education, November 17, 2022
- "Professional Liability Risk Management for Tax Preparers," PA Society of Tax and Accounting Professionals Tax Potpourri Seminar, Springfield, PA, February 1, 2019
- "Taming the Beast—Best Practices When Defending a Not-For-Profit Board," PLPF Annual Meeting, New Orleans, LA, October 3, 2018
- "Cyber Attacks: Protecting Your Practice on the New Frontier of Professional Risk," King of Prussia, PA, November 2, 2017
- "Litigating the Unruly or Disruptive Passenger Lawsuit – Strategies and Tactics," Air Law Symposium, Irving, Texas, March 31, 2017
- "The Dawn of the Drone Age—Part 2: Emerging Developments in the UAS Insurance Market and Where Drone Insurance Underwriting Stands Today," American Conference Institute's 8th National Forum on Aviation Claims & Litigation, New York, NY, June 27, 2016
- "The Impact of Aging on Professional Liability Claims," 10th Annual Errors & Omissions Insurance ExecuSummit, Uncasville, CT, June 7, 2016
- "The Intersection of Social Media and Medicine, and the Latest Implications of Online Communication Between Doctor and Patient," ACI Medical Liability Conference, New York, NY, October 26, 2015
- Panelist, "Drones in the Construction Industry: Regulatory Compliance and Risk Mitigation," Associated General Contractors of America IT Forum, Chicago, July 30, 2015
- "Claims and Litigation," ACI's Claims and Litigation Conference, New York, NY, June 1,

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2015

- "MedPL: Mo' Money, Mo' Problems: Do Limits Increase Claims Values?," 2015 Medical PL Symposium, Atlanta, GA, April 29, 2015
- Panelist, "Hot Data Breach Litigation Issues," 4th Annual National Cyber Liabilities Insurance ExecuSummit, Uncasville, CT, April 21, 2015
- "Recent Developments in Aviation Law," SMU Aviation Law Symposium, March 25, 2015
- "Managing the Ever Increasingly Regulatory Environment," Lemme Best Practices Forum 2014, Chicago, IL., September 10-12, 2014
- "Professional Risk Management for the Tax Practitioner," PICPA 117th Annual Convention, Orlando, FL., June 23-25, 2014
- Moderator, "In-House Panel: The View From the Airline Carriers and Manufacturers," and Panelist, "The Present and Future Landscape of Drone Usage," ACI Aviation Claims and Litigation Summit, Chicago, May 2014
- Panelist, "Causation in Professional Liability Claims: A Sword and Shield," 2014 Professional Liability & eDiscovery Conference, Orlando, FL., January 24, 2014
- "Fraud Detection: That's What CPAs Are Hired to Do, Right?" Professional Liability Defense Federation Annual Meeting and CLE/CEU Presentation, Chicago, Illinois, October 9–11, 2013
- "Ethics and Other Issues—An Update," National Association of Certified Valuators and Analysts (NACVA), Edison, New Jersey, September 20, 2013
- "Medicare Set-Asides in Personal Injury Litigation Seminar," National Business Institute, Philadelphia, June 28, 2011
- "Pennsylvania Supreme Court Clarifies Key Auditor Defense to Claims Based on Management Fraud," 114th Annual Meeting of the Pennsylvania Institute of Certified Public Accountants, Lake Buena Vista, FL, June 20, 2011
- "Professional Liability in Business Valuation Engagements," Pennsylvania Institute of Certified Public Accountants, 2010 Business Valuation Conference, November 1, 2010, Harrisburg, PA
- "How to Identify and Manage Malpractice Risks in Your Role as an Expert Witness," National Association of Certified Valuation Analysts (NACVA) Institute of Business Appraisers (IBA) 2010 Annual Consultants' Conference, Meeting of The Minds in Miami, June 2 -5, 2010, Miami Beach, FL
- "Mock Trial: Litigation Boot Camp for Forensic Financial Experts," National Association of Certified Valuation Analysts, sponsors of the Certified Forensic Financial Analyst (CFFA) designation, Loews Hotel, Philadelphia, 2009
- "Elder Care—Professional Liability Issues for CPAs," Pennsylvania Institute of Certified Public Accountants Greater Philadelphia Chapter in Cooperation with the Bar Committee, Philadelphia, 2008
- "The Importance of Due Diligence for Art Collectors," 15th Anniversary Sculpture Objects & Functional Art Fair (SOFA), Chicago, 2008
- "The Rising Standard for IT Competency—Why E-Discovery Is Only the Edge of the Wedge," Forensic and Litigation Services Committee of the Pennsylvania Institute of Certified Public Accountants, Philadelphia, 2008
- "Electronic Discovery and Data Retention Programs," CPA Club of Greater Wilmington, Wilmington, DE, 2008
- "Mock Trial: Beware the Not-For-Profit Executive—A Criminal Indictment," Pennsylvania Institute of Certified Public Accountants Greater Philadelphia Chapter in Cooperation with the Bar Committee, LaSalle University, Philadelphia, 2007
- "Electronic Discovery and Data Retention Programs—New Obligations and New Exposures," PLUS Education Event—Mid-Atlantic Chapter, Wilmington, DE, 2007
- "Legal Issues for Pennsylvania Architects—Identifying the Standard of Care," Half-Moon Seminars (CPE Accredited), Fort Washington, PA, January 2007
- "Arbitration Workshop," Forensic and Litigation Services Committee of the

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Pennsylvania Institute of Certified Public Accountants, Philadelphia, 2001

- "Fiduciaries' Responsibilities With Regard to Art in Estates and Trusts," American Bar Association Section of Real Property, Probate and Trust Law, Chicago, 2001

## WEBINARS

- "Representing the Not-For-Profit Board," Claims and Litigation Management Alliance Webinar, May 27, 2025
- "Airline Passenger Rights (and Wrongs) in the Age of Expulsion," Lawline Webinar, New York, NY, November 10, 2017
- "Accountants' / Tax Preparers' Exposure to Cyber Risk (Including Identity Theft)—Defending Best Practices and Compliance," Claims and Litigation Management Alliance Webinar, October 26, 2017

## PODCASTS

- Contributor, "Cyberattacks on Professional Services Firms—Part 2," *Timely Notice*, June 28, 2018
- Contributor, "Cyberattacks on Professional Services Firms—Part 1," *Timely Notice*, June 26, 2018