



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



R. James Alerding

CPA/ABV, ASA, CVA, CFF
Alerding Consulting, LLC
9425 N. Meridian Street, Suite 283
Indianapolis, IN 46260
P: (317) 439-1857
F:
E: jim@alderdingconsulting.com

Mr. R. James Alerding established Alerding Consulting in 2012 to provide a wide range of valuation and forensic consulting and general business consulting services. Mr. Alerding has over 45 years of experience working with businesses in various consulting matters and over 30 years of experience working with complex valuation and litigation support matters. He lectures frequently on business valuation and forensic services and has testified many times on valuation and economic damages in a variety of Federal and State courts. Jim has published numerous articles on business valuation and related subjects. He is the author of *Valuation of a Closely Held Business and Purchase or Sale of a Closely Held Business* as part of the *Tax Advisors Planning Series* published by Research Institute of America, and he co-authored "The Handbook for Divorce Valuations" and "Financial Valuation: Applications and Models," a treatise on business valuation published by John Wiley & Sons. He was one of the three individuals selected by the American Institute of Certified Public Accountants task force that wrote the Statement on Standards for Valuation Services issued in 2008 that provides the valuation standards for the AICPA's 300,000+ members.

Mr. Alerding has most of the major certifications available to Business Valuation professionals including the following designations: Accredited in Business Valuation (AICPA); Accredited Senior Appraiser (American Society of Appraisers); and Certified Valuation Analyst (National Association of Certified Valuation Analysts). He was a member of the AICPA Task force that wrote the AICPA Statement on Standards for Valuation Services, Part 1. April 2012

Instructor for

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Marc Bello

CPA/ABV, CVA, CFFA, MST
Edelstein & Company, LLP
24 School Street
Boston, Massachusetts 02108
P: (617) 227-6161
F: (617) 589-0530
E: mbello@edelsteincpa.com

MARC BELLO is a Partner at Edelstein & Company LLP. Marc specializes in performing business valuations in the context of marital dissolution, financial reporting, gift and estate taxation, dissenting shareholder actions, and stock options. He also works extensively providing litigation support services as an expert witness in the areas of valuation, forensic accounting, lost profits, business interruptions, economic damages and taxation.

He is currently serving a three year term as an elected member of the Executive Advisory Board for NACVA. He currently serves on the Editorial Advisory Board for the National Consultants' Review and serves on the Family Law Advisory Committee for Massachusetts Continuing Legal Education. Marc was a past chair person of the Valuation Credentialing Board for NACVA.

Marc is an instructor for the National Association of Certified Valuation Analysts (NACVA), and has been instrumental in the development of courses within their business valuation curriculum. Courses he has contributed to include Current Updates in Business Valuation; Business Valuation Fundamentals for CPA's; Fundamental, Techniques and Theory; and Business Valuations: Applications and Calculations of the Income and Asset Approaches. Additionally, he regularly presents for Massachusetts Continuing Legal Education and the Massachusetts Bar Association.

He is a member of the American Institute of CPA's, the Massachusetts Society of CPA's, National Association of Certified Valuation Analysts, and the Institute of Business Appraisers.

Within the community Marc serves on the Board of Directors of Camp Bauercrest and participated in the Pan Mass Challenge for over 10 years. January 2011

Instructor of:

Business Valuation Fundamentals for CPAs Workshop

Cornerstones of Financial Forensics

Current Update in Valuation

Intermediate Business Valuation Training Center

Online Business Valuation Training Center



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Rick Bero

CPA/ABV, CVA, CLP, CFF
The BERO Group
N16 W23217 Stone Ridge Drive, Suite 250
Waukesha, Wisconsin 53188
P: (262) 522-7922
F: (262) 522-7938
E: rbero@berogroup.com

Rick Bero is the Managing Director of The BERO Group, a division of Corporate Financial Advisors, LLC which specializes in litigation and valuation services. Rick is a Certified Public Accountant (CPA) and a Certified Valuation Analyst (CVA).

Rick has provided accounting and financial consulting services and expert testimony pertaining to valuation and economic damages issues with an emphasis on intellectual property for more than 20 years. Rick's intellectual property valuation and quantification experience includes utility and design patents, trademarks, copyrights, trade dress and trade secrets. Rick has served as an expert in intellectual property litigations concerning a wide range of technologies including, pharmaceutical, medical imaging, medical devices, construction and heavy equipment, automotive, consumer products and many others. Rick has presented, instructed and written articles on topics including intangible assets, intellectual property damages, working with experts and various accounting issues.

Rick has testified as an expert more than 100 times in trials, depositions, arbitrations and other hearings. Rick has testified in federal courts across the country and has been named an expert in almost 30 states.

Prior to co-founding Corporate Financial Advisors, LLC in 1995, Rick was the Wisconsin Practice Leader for Coopers & Lybrand's National Litigation & Claims Services practice. Prior to joining Coopers & Lybrand, Rick was an executive consultant with Peterson Consulting in Chicago and Milwaukee.

Rick received his BBA in Accounting and Finance from the University of Wisconsin. Rick has developed and taught the intellectual property valuation and damages course for the National Association of Certified Valuation Analysts and is also a former instructor for an international CPA review course.

Rick is active in community affairs and in numerous professional organizations, including:

- Licensing Executive Society (co-chair of the Wisconsin chapter, 2006-2008)
- Intellectual Property Owners Association (Damages Committee Member, 2004-present)
- National Association of Certified Valuation Analysts (Intellectual Property Instructor, 2005-present)
- Wisconsin Institute of Certified Public Accountants (Board Member, 2000-2002)
- American Institute of Certified Public Accountants

July 2012

Instructor of:

Business and Intellectual Property Damages Workshop
Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Tracy L. Coenen

CPA

Sequence Inc.

111 E Wisconsin Avenue, Suite 1230

Milwaukee, WI 53202

P: (414) 727-2361

F: (414) 727-2362

E: tracy@sequence-inc.com

Tracy L. Coenen has personally investigated hundreds of frauds in a wide variety of industries. Her work includes fraud examinations and financial investigations in cases of embezzlement, financial statement fraud, investment fraud, and insurance fraud. She has served as an expert witness in numerous cases in state and federal courts involving damage calculations, commercial contract disputes, shareholder disputes and criminal defense. April 2012

Instructor of:

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Bruce G. Dubinsky, MST, CPA, CVA, CFE, CFF, CFFA

Duff and Phelps
555 12th Street NW
Washington, DC 20004
P: (202) 649-1212
F: (240) 413-3145
E: bruce.dubinsky@duffandphelps.com

Bruce Dubinsky is a managing director, the city leader of the Washington D.C. Metro office and a member of the firm's Dispute and Legal Management Consulting practice. Bruce has more than 25 years of financial consulting experience.

Prior to joining Duff & Phelps, Bruce was the managing partner at Dubinsky & Company, P.C, a consulting firm specializing in forensic accounting and dispute consulting. Previously, he held leadership positions for various real estate development and accounting firms. Bruce has handled some of the nation's most renowned fraud and commercial damage cases for corporations, governmental agencies, law enforcement and individuals. He has qualified as an expert witness for federal and state cases involving criminal and civil fraud, accounting malpractice, commercial damages and a variety of other matters. Bruce is a nationally recognized expert in forensic accounting and dispute consulting, making frequent media and lecture appearances.

His notable work includes:

- Providing expert testimony in the Parmalat SpA fraud case, one of the world's largest accounting fraud cases to date;
- Testifying in a patent infringement case with nearly \$1 billion of alleged damages involving hard-disk-drive spindle motors;
- Providing expert testimony in a case involving hundreds of millions of dollars of consumer credit card and debt accounts that were placed in asset-backed securitization vehicles;
- Testifying in numerous cases involving fraudulent tax shelters;
- Testifying in a white collar criminal case involving allegation of bankruptcy fraud and tax fraud.

Bruce holds an M.S. in taxation from Georgetown University and a B.S. in accounting from the University of Maryland. He is a certified public accountant, certified fraud examiner and certified valuation analyst. April 2012

Instructor for

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Jeffrey D. Diamond, JD

3330 Cumberland Blvd.
Suite 600
Atlanta, GA 30339
P: (404) 814-0000, Ext. 201
F: (404) 816-8900
E: jdiamond@diamlaw.com

Jeffrey D. Diamond joined the NACVA faculty in 2007. He teaches the Legal Theory and Case Law part of the CFFA program, and is a member of the Expert Witness Bootcamp faculty team. Mr. Diamond brings to NACVA his more than 34 years of experience as a practicing litigation attorney, specializing in Insurance Law and related matters, with extensive experience as both a trial and appellate lawyer. He has been recognized by the prestigious legal publication Martindale-Hubbell as an "AV" rated attorney, the highest rating that this publisher awards to those lawyers who exhibit preeminent ability and ethics. He has earned a reputation amongst colleagues and clients for his knowledge, experience, professionalism and integrity. Having relocated from Los Angeles, California to Atlanta, Georgia in 2007, Mr. Diamond is an active member of both the State Bars of California and Georgia. His well rounded professional background includes service as a Law School Professor, at Georgia State University College of Law, he is licensed in California as a life insurance agent and he has earned a Mediator Certificate in California. Mr. Diamond is known for his enthusiastic, entertaining and dynamic teaching style as he shares his knowledge and experience with his NACVA students. July 2012

Instructor for

Cornerstone of Financial Forensics

Expert Witness Bootcamp

Litigation Bootcamp for Financial Experts



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Joe Epps

CPA/CFF/ABV, CFE, CVA
Epps Forensic Consulting PLLC
13880 N Northsight Boulevard, Suite 115
Scottsdale, AZ 85260
P: (480) 595-0943
F: (480) 595-8013
E: jepps@eppscpa.com

Joe Epps is a forensic accountant with over 30 years of experience in forensic accounting. His litigation support experience includes contract disputes, anti-trust, economic damages, fraud investigations, business valuation and intellectual property litigation. He has testified as an expert witness in Federal and State Courts in Arizona, New Mexico, Michigan, Indiana, Ohio, and Wisconsin. He has been a panelist and lecturer for organizations throughout the United States covering various topics in the area of Forensic Accounting.

Joe is currently President of Epps CPA Consulting PLLC. He is a Certified Public Accountant (Certified in Financial Forensics and Accredited in Business Valuation by the American Institute of Certified Public Accountants), Certified Fraud Examiner (CFE) and Certified Valuation Analyst (CVA). He has a strong interest in teaching and holds a Masters in Education from the University of Phoenix.

Joe is also a Faculty Associate in the School of Accountancy at Arizona State University, W.P. Carey School of Business. He teaches a graduate course on Forensic Accounting in the Masters of Accounting program. July 2009

Instructor for

Cornerstones of Financial Forensics

Forensic Accounting Clinic



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Karl Epps

Epps Tech Consulting
13880 N Northsight Boulevard, Suite 115
Scottsdale, AZ 85260
P: (602) 463-5544
F:
E: karl@epstech.com

Karl Epps is a Partner and the Director of Technology Consulting at Epps Forensic Consulting. He began his career in computers in 1996 when he recruited an experienced computer specialist and started a Computer Services division for Epps, Antonishen and Walworth, a CPA firm in Livonia, Michigan. That division turned a company expense into a profit center within a year by providing computer support services to clients and providing computer consulting services to insurance companies on insurance claims. In 2003, Karl moved to Arizona and started Epps-Tech Services, providing computer support services for small- to medium-sized businesses in the Phoenix, Arizona area. In January 2010, Epps-Tech was merged into Epps Forensic Consulting in order to benefit from the larger company. Karl is now a Director in Epps Forensic Consulting, managing the Tech-Consulting division and provides computer support services for more than 150 small- to medium-sized businesses, insurance claim consulting on computer issues, and Forensic Technology services.

Karl Epps is one of 2,700 computer forensic investigative professionals to achieve the industry standard EnCase Certified Examiner (EnCE) designation. Forensic Technology is a rapidly growing area in the field of computers and is applied to investigations, data reconstruction and recovery in insurance claims and data investigations in litigation and criminal cases.

Karl enjoys working out, hiking, biking and generally being outdoors. He is also an amateur chef, specializing in creative spicy dishes and grilled fare. April 2012

Instructor for

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Michael G. Kaplan

CPA/ABV/CFF, CVA, CFFA
Kaplan, Abraham, Burkert Associates
350 South Figueroa Street, Suite 900
Los Angeles, California 90071
P: (818) 888-0066
F: (818) 888-8860
E: michael@kaplanforensics.com

Michael Kaplan has more than 37 years of experience in the areas of forensic accounting, business valuation, and litigation consulting. He is a cofounder of Kaplan Abraham Burkert Associates, Forensic Valuation Consultants. Mr. Kaplan is called upon regularly to serve as a forensic expert in litigation matters, including business litigation, professional malpractice matters, fraud and embezzlement, intellectual property, marital dissolution, loss of earnings, employment matters, and partner and shareholder disputes. He has qualified to testify in court as an expert witness in approximately 250 matters. Mr. Kaplan has also served as a court appointed expert and accounting referee.

Mr. Kaplan is actively involved in the educational field. He has served on the faculty of the Marshall School of Business and Leventhal School of Accounting at the University of Southern California. He has lectured to various bar association groups, CPA groups, appraiser groups, and other professional organizations. Mr. Kaplan has also lectured at regional and worldwide conferences of international associations of accounting firms. He has developed and presented continuing education programs in financial and management accounting, economic damages, forensic accounting, business valuation, and the CPA's role in litigation. He has also authored publications in the areas of business valuation, lost profits, litigation practice marketing, valuation practice management, and expert testimony.

Mr. Kaplan is a principal member of the training development team of the National Association of Certified Valuators and Analysts (NACVA) and the Consultants Training Institute. Mr. Kaplan is the recipient of NACVA's Circle of Light Award (the highest distinction awarded to NACVA instructors), Instructor of the Year Award, Instructor of Exceptional Distinction Awards, and Outstanding Member Award.

Mr. Kaplan is president of NACVA's Financial Forensics Institute and the American Institute for Expert Witness Education. He is the lead instructor of the *Litigation Bootcamp for Financial Experts*, *Cornerstones of Financial Forensics*, and *Expert Witness Bootcamp*. July 2012

Instructor of:

Business Valuation in Litigation Workshop

Cornerstones of Financial Forensics

Expert Witness Bootcamp

Litigation Bootcamp for Financial Experts



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Karen J. Kaseno

CPA/ABV/CFF, CVA, CFE, CFFA
The Kaseno CPA Firm, APC
12707 High Bluff Drive, Suite 200
San Diego, California 92130
P: (760) 753-7515
F: (760) 753-7530
E: kkaseno@fraudsafecpa.com

Karen Kaseno is an alumni of Deloitte Haskins + Sells and has been practicing in the area of litigation services since 1989. Ms. Kaseno's practice specializes in family law, business valuations, economic damage cases and fraud investigations. She has been appointed by the family law court as an Evidence Code §730 Special Master on hundreds of occasions.

Her family law practice involves engagements relating to business valuations, analysis of income available for support, apportionment of separate and community property, complex calculations in high net worth cases, and tracings of separate and community property.

Ms. Kaseno has also conducted several forensic investigations on fraud-related matters for both criminal and civil matters. She has been named as an expert witness on hundreds of commercial litigation matters involving loss of earnings on a variety of legal matters.

Over the past two decades, Ms. Kaseno has been extremely active in developing and teaching within the accounting and legal professions. Ms. Kaseno has developed and taught over a half dozen courses covering many aspects of forensic accounting including the *Fraudsafe™ Fraud Prevention and Investigation Five Day Training Program for CPAs*. Ms. Kaseno is a founding member and instructor in NACVA's National Matrimonial Litigation Workshop. Ms. Kaseno has been a presenter at conferences and continuing education programs throughout the United States for both CPAs and attorneys covering topics including numerous issues in family law litigation, business valuation, fraud investigations, and providing expert witness testimony. Her presentations have also been made directly to judges.

She is also the former Chair of the Fraud Section of the litigation services committee of California. Ms. Kaseno has chaired and been on the planning committees for numerous conferences for the California Society of Certified Public Accountants Education Foundation, American Institute of Certified Public Accountants, and the National Association of Certified Valuation Analysts. Ms. Kaseno received the Outstanding Member award from NACVA in 2007. October 2008

Instructor of

Cornerstones of Financial Forensics

Matrimonial Litigation Support Workshop

Matrimonial Litigation Support Workshop - Advanced



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Mark G Kucik

CPA, CVA, CM&AA
The Kucik Valuation Group, LLC
444 North Michigan Avenue
12th Floor, #203 PMB
Chicago, Illinois 60611
P: (312) 283-3045
F: (708) 422-9703
E: kucik@kucikvg.com

Mark G. Kucik is founder of The Kucik Valuation Group, LLC, of Chicago, Illinois, specializing in business valuations of family-owned and closely held securities for use in estate tax planning, financial statement reporting, estate tax returns, gift tax returns, buy/sell agreements, purchase/sale transactions, ESOPs, economic damages, matrimonial and shareholder disputes. Mr. Kucik is the current Chair of the NACVA Executive Advisory Board, past Chair of the NACVA Standards Committee, a member of the International Glossary Task Force, a member of the North American Business Valuation Standards Council, an instructor on NACVA's Training Development Team and served on NACVA's Education Board. He has over 22 years of professional experience, 12 years specialized in business valuation. Mr. Kucik was awarded NACVA's Outstanding Member Award, NACVA's Outstanding Instructor award, and Instructor of Great Distinction Award, and NACVA's Circle of Light Award. He also presents valuation seminars throughout the Chicago area. Mr. Kucik is a Certified Public Accountant (CPA), Certified Valuation Analyst (CVA) and Certified Mergers and Acquisitions Analyst (CM&AA). He is a member of the American Institute of Certified Public Accountants (AICPA), and the Illinois CPA Society (ICPAS). Mr. Kucik is a graduate of Loyola University of Chicago. May 2007

Instructor for:

Business Valuation: Fundamentals, Techniques & Theory
Applications and Calculations of the Income and Asset Approaches

Advanced Valuation: Applications and Models

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Lari B. Masten

MSA, CPA/ABV, CFF, CVA, ABAR
Masten Valuation
3773 Cherry Creek North Drive, Suite 575
Denver, Colorado 80209
P: (303) 229-5517
VM: (303) 331-4430
F: (303) 253-8835
E: lari@mastenvaluation.com

Lari B. Masten focuses her professional time on business valuation, litigation, and consulting services as they apply to both private and public companies. She moved to Denver, Colorado from Lubbock, Texas in September of 2000, and has been in public accounting since 1987.

She has performed business valuations, economic damage calculations, purchase price allocations, and goodwill impairment testing for companies operating in a variety of industries including life sciences, personal/professional services, exploration and production of natural resources, manufacturing and distribution processes, real estate development and management, and agriculture related service sectors.

She has been qualified as an expert witness, and her valuations, lost profits and damages calculations expert witness testimony have been for purposes of marital dissolution, estate and gift tax planning, damages, lost profits, bankruptcy, contract disputes, buy-sell agreements, purchase/sale transactions, goodwill impairment, and related matters.

Ms. Masten has written numerous articles relevant to her areas of expertise. She has been an invited guest speaker for various organizations on topics salient to the organization's focus that have involved valuation standards compliance, business valuation fundamentals and advanced topics, litigation, estate planning/wealth retention, marital dissolution and business valuation case analysis. In addition, she is an instructor for the National Association of Certified Valuation Analysts' (NACVA) National Training & Development Team, which presents throughout the country approximately 14 weeks per year. In this capacity she teaches days four and five of NACVA's week long Business Valuation Training Center, "**The Market Approach**", "**Case Analysis**", "**Special Purpose Valuations**" and "**The Valuation Process: Facts to Conclusion**". Successful completion of this training center, and the related examination process, results in the participants' receipt of their business valuation credential. Ms. Masten is also an instructor and development team member for the American Institute of Certified Public Accountants' five-day training course that leads to the Certified in Financial Forensics (CFF) designation.

Ms. Masten is currently serving in the elected position of Chairman of the Education Quality Assurance Board of NACVA for 2010 – 2013, is a contributing member of the editorial advisor board to National Litigation Consultants' Review and the Journal of Business Valuation and Economic Loss Analysis, and is an officer of the Colorado NACVA State Chapter. Ms. Masten received a Master of Science in Accounting degree from Texas Tech University in Lubbock, Texas and is a licensed CPA in the states of Texas and Colorado. She holds the following designations: Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) through the AICPA, and the Certified Valuation Analyst (CVA) designation from the National Association of Certified Valuation Analysts.

PROFESSIONAL EXPERIENCE AND COMPETENCE

Provide business valuation, litigation support, business and financial consulting, acquisition analysis, income/loss projections, financial projections, financial and estate planning, commercial damages/contract disputes determinations and forensic accounting services to diverse clientele.

- Elected Member, and Past Chairman, NACVA Education Quality Assurance Board 2010 – present
- Elected Member, and Past Chairman, NACVA Executive Advisory Board 2007 - 2010
- Elected Member, and Past Chairman, NACVA Valuation Credentialing Board 2004 – 2007
- Instructor, National Training & Development Team for National Association of Certified Valuation Analysts (NACVA)
- Instructor, National Training & Development Team leading to attainment of the AICPA's Certified in Financial Forensics (CFF) credential
- Member, ABV Exam Grading Task Force, AICPA, 2008 - 2010
- Officer, Colorado State Chapter of NACVA
- Member, Mentor Support Group, NACVA
- Member, Institute of Business Appraisers (IBA)
- Applicant, American Society of Appraisers (ASA)
- Member, Appraisal Issues Task Force (AITF)
- Member, American Academy of Economic and Financial Experts (AAEFE)
- Member, National Association of Forensic Economics (NAFE)
- Member, American Institute of Certified Public Accountants (AICPA)
- Contributing Editorial Advisor, National Litigation Consultants' Review (NLCR)
- Editorial Board Member, Journal of Business Valuation and Economic Loss Analysis (JBVELA)

CREDENTIALS AND EDUCATION

Certified Public Accountant (CPA) in Colorado and Texas

Certified Valuation Analyst (CVA)

Accredited in Business Valuation (ABV)

Certified in Financial Forensics (CFF)

Master of Science in Accounting (MSA), Texas Tech University – Lubbock, TX

Bachelor of Science, Texas Tech University

Ongoing continuing education in business valuation, taxation, financial planning, and other finance and management related areas on a yearly basis, with a minimum of 40 hrs per year required to maintain professional certifications; however averaging over 150 per year in order to fulfill certification requirements and increase consulting knowledge.

TEACHING EXPERIENCE

Instructor, NACVA's National Training and Development Team, which is responsible for teaching the week long training course required by NACVA in order to obtain NACVA's credential. Other courses taught and developed include Business Valuation Industry Standards and Advanced Topics.

Instructor and development team member, Certified in Financial Forensics (CFF) National Training and Development Team, which is responsible for teaching the week long training course required by AICPA in order to obtain the AICPA's Certified in Financial Forensics (CFF) credential.

Presents educational seminars and lectures across the country to professional and community interest groups on topics relating to business valuation, litigation support, wealth retention, estate planning, relevant tax topics and other issues germane to target audience. January 2011

Instructor of:

Business Valuation Training Center

BV: Case Analysis: Completed Transaction and Guideline Public Comparable Methods
Special Purpose Valuations
Case Studies in BV – Facts to Conclusion

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Michael D. Pakter

CPA, CFE, CA, CIRA, CDBV,
CFF, CFFA, CVA, CGMA
Gould & Pakter Associates LLC
205 West Wacker Drive, Suite 918
Chicago, IL 60606
P: (312) 229-1720
F: (312) 229-1725
E: mpakter@litcpa.com

Mr. Pakter focuses on financial analysis, forensic accounting, economic damages determination, valuation issues and financial investigations. He has experience in financial forensics, determining lost profits, business interruption losses, earn-outs, analyzing financial transactions and balances, fair value issues and reconstruction of falsified and/or incomplete financial information.

Mr. Pakter provides consulting and litigation support services to trial lawyers, trustees, receivers, their clients, business owners and managers and state and local government. He has experience in financial analysis of disputed financial transactions in business/commercial litigation, conducting internal investigations, examining financial transactions, Court-ordered accountings, damages determination and bankruptcy core proceedings.

Mr. Pakter has more than thirty-five years experience in financial analysis, financial forensics, accounting and internal investigations in diverse engagements and numerous industries. He has participated in public hearings and alternative dispute resolutions, submitted expert reports in several jurisdictions and testified in arbitrations, regulatory proceedings and State, Federal and Bankruptcy Courts.

Mr. Pakter has been recognized by courts and arbitral bodies as an expert in accounting, financial analysis and business economics. His NACVA involvement includes being a practitioner member; a member of the Litigation Forensics Board; an instructor for the Cornerstones of Financial Forensics Program; and the program developer and team leader for the CFFA Corporate Bankruptcy, Reorganization and Insolvency Track. July 2012

Instructor for

Cornerstones for Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Rebekah A. Smith

CPA, CVA, CFFA
GBQ Consulting LLC
230 West Street, Suite 700
Columbus, Ohio 43218
P: (614) 221-1120
F: (614) 947-5300
E: rsmith@gbq.com

Rebekah Smith is a Director and Member of GBQ Consulting focusing on the areas of business valuations, forensic accounting, economic damages, and litigation consulting. She has experience rendering services in litigation matters and has qualified to testify in court as an expert witness on business valuations, accounting and financial matters, economic damages, asset tracing, as well as many other matters. She has also served as a court appointed expert.

Rebekah has rendered expert and consulting services in litigation matters such as commercial damages related to contract disputes, breach of fiduciary duty, shareholder disputes, violation of non-compete agreements, new business start-ups, and other disputes; business interruption claims due to natural disasters and fire, and personal litigation involving wrongful termination, breach of fiduciary duty, wrongful death, and personal injury. She has testified in court about economic damages. Rebekah is a lecturer and instructor on business economic damages. She is the lead instructor for the Certified Forensic Financial Analysts (CFFA) training presented by NACVA and also developed and teaches a two-day class on Advanced Economic Damages for NACVA.

Rebekah has been involved in forensic accounting cases related to misappropriation of assets, tracing of marital assets, and tracing of business assets and funds. Her experience includes an investigation of a public company's accounting practices for the Securities and Exchange Commission and the Department of Justice. She was also the court appointed expert in a forensic accounting project involving 10 years of business and accounting records and approximately 20 related business entities. She has testified in a criminal proceeding related to bank fraud and wire fraud.

She has also performed business valuations for both litigation and non-litigation purposes. Rebekah has provided business valuation services for a variety of purposes including gift and estate taxes, transactions such as a shareholder buyout, financing transactions, shareholder disputes, divorce, as well as for financial reporting purposes. Rebekah has qualified as an expert to testify on the value of business. Rebekah is a lecturer and instructor on business valuation courses to other accountants and lawyers.

Rebekah was elected to NACVA's Executive Advisory Board which is the oversight board for all of NACVA. She is a past chair and member of the Litigation Forensics Board which has the responsibility for evaluation the content of NACVA's litigation and forensics-related curriculum and to oversee credentialing criteria for the CFFA designation. She is also on the Editorial Board of the National Litigation Consultants Review, a national litigation publication.

Professional Associations and Memberships

American Institute of Certified Public Accountants (AICPA)

Ohio Society of Certified Public Accountants (OSCPA)

Association of Certified Fraud Examiners (ACFE)

National Litigation Consultants Review—Editorial Board 2006—present

National Association of Certified Valuation Analysts:

Executive Advisory Board Member – 2010 - present

Litigation Forensic Board (past member), Chair 2009-2010

July 2010

Instructor for

Business and Intellectual Property Damages Workshop

Cornerstones of Financial Forensics

Litigation Bootcamp for Financial Experts



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Tim Tribe

CPA, CFE, CICA, CFF
Epps Forensic Consulting
13880 N Northsight Boulevard, Suite 115
Scottsdale, AZ 85260
P: (480) 595-0943
F: (480) 595-8013
E: ttribe@eppsforensics.com

Tim Tribe is a Managing Partner at Epps Forensic Consulting and is a Certified Public Accountant (Certified in Financial Forensics by the American Institute of Certified Public Accountants) in the State of Arizona, a Certified Fraud Examiner and a Certified Internal Controls Auditor. Tim has more than thirteen years of experience in accounting and auditing and has worked with a diverse set of clients in a variety of industries ranging in size from less than one million dollars in annual revenue to over one billion. His combined auditing, academic, and forensic accounting background has yielded experience in the following areas – Accounting and Reporting, Accounting Research, Audit of Internal Control, Fraud Investigation, Litigation Support, Analysis of Loss of Business Income, Damages Analysis, and SEC Reporting. Tim has provided expert testimony in arbitration and deposition. April 2012

Instructor for

Cornerstones of Financial Forensics



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Mark S. Warshavsky

CPA/ABV/CFF, MBA, CVA, CBA, CFE, DABFA, CFFA

Gettry, Marcus, Stern & Lehrer, CPA, P.C.

20 Crossways Park North

Woodbury, New York 11797

P: (516) 364-3390

F: (516) 496-0417

E: mwarshavsky@gmsltny.com

Mark S. Warshavsky, CPA/ABV/CFF, MBA, CVA, CBA, CFE, DABFA, CFFA is Partner-in-Charge of the firm's Business Valuation and Litigation Support Group, one of the largest in the New York metropolitan area with eight credentialed business valuation professionals and a team of forensic accountants. Mr. Warshavsky is also a member of the firm's executive committee. He is a Certified Public Accountant, Accredited in Business Valuation and Certified in Financial Forensics, with certifications as a Certified Valuation Analyst, Certified Business Appraiser, Certified Fraud Examiner, Diplomat of the American Board of Forensic Accountants and Certified Forensic Financial Analyst.

He has been a consultant to businesses, law firms, financial institutions and insurance companies providing services in varied areas of forensic accounting and business valuations. Mr. Warshavsky has been called upon to serve as an expert witness and consultant, as well as a court appointed expert and arbitrator because of his knowledge, experience and reputation within the industry.

Some of his engagements have covered lost profits and commercial damage modeling; shareholder dispute resolutions; contract disputes; marital dissolutions; wrongful termination; fraud investigations; business bankruptcy; and gift and estate tax filings. Mr. Warshavsky also represents high net worth individuals and was a featured guest on WNYW-TV Fox 5's Good Day New York discussing "Tips on Uncovering Hidden Assets During a Divorce."

Mr. Warshavsky is a member of numerous professional organizations within his discipline, including serving as the immediate past Chairman of the Business Valuation Committee for New York State. He also serves on the editorial advisory board of several national magazines for which he peer reviews articles submitted for publication in the areas of business valuation, forensic accounting and litigation support.

He has lectured to a variety of groups, including CPAs, business valuers, forensic accountants and attorneys. In addition, he is a national instructor for the National Association for Certified Valuation Analysts (NACVA) and has lectured to its Consultants' Training Institute and various state CPA societies, covering business valuation and forensic accounting topics. Mr. Warshavsky has been presented with the Instructor of Exceptional Distinction Award by NACVA for the past several years. He has also been a contributing author for courses in the areas of business valuation and forensic accounting for NACVA's accreditation curriculums. He serves on the NACVA Exam and Grading Committee, critiquing business valuation reports of candidates for the Certified Valuation Analysts designation.

Mr. Warshavsky donates his time to his profession and community through his participation in various organizations. He is the past President of the NYSSCPA's Nassau County Chapter with over 5,000 members. He is a member of Adelphi University's School of Business Administration Advisory Board, and is a past member of the Board of Directors of the American Heart Association, Long Island Region, and the Professional Experience & Placement Advisory Board for Long Island University, C.W. Post College. August 2011

Instructor of

Cornerstones of Financial Forensics

Forensic Accounting Academy™



Cornerstones of Financial Forensics Workshop Faculty
The AICPA's "Preferred Provider" of Financial Forensic Training for
CFF® Candidates and Credential Holders

I n s t r u c t o r B i o g r a p h y



Howard Zandman

CPA/CFF, CFFA
Habif Arogeti & Wynne LLP
Five Concourse Parkway, Suite 1000
Atlanta, Georgia 30328
P: (404) 814-4915
F: (770) 351-3457
E: hzandman@hawcpa.com

Howard Zandman is a Partner in the Litigation Support Services Group of Habif, Arogeti & Wynne, LLP, a top 50 US accounting firm. He has more than 35 years experience in forensic accounting, auditing, consulting, taxation, and financial analysis in both industry and the public sector. During his career, Howard has specialized in insurance loss and complex damage claims, including business interruption (lost profits), intellectual property, broker-dealer disputes, review of financial condition relative to motive for arson or fraud, employee dishonesty, and third party product liability claims. Other areas of involvement include intellectual property, internal investigations and class action wage and hour matters. Howard has also been involved in broker-dealer disputes typically resolved through testimony in FINRA hearings.

A 1973 cum laude graduate of Long Island University, Howard is a frequent public speaker and has made presentations for NACVA, ICLE-GA, PLRB, Southern Loss Association, Georgia Society of CPAs and the Federation of Defense and Corporate Counsel (FDCC). Howard has testified as an expert witness, on numerous occasions, in both Federal and state jurisdictions, FINRA hearings and has served as an appraiser and umpire in alternative dispute resolution forums.

Howard is a current member of NACVA's Executive Advisory Board and is also active on various local community boards. In addition, Howard regularly presents programs to accounting groups, law firms, the insurance industry, and corporations on various topics, including business damages, punitive damages, business interruption, accounting records and analysis, thefts, financial fraud, property valuation, cooperation between insured and insurer, cyber investigations and electronic discovery. July 2012

Instructor For

Business and Intellectual Property Damages Workshop

Cornerstones of Financial Forensics

Litigation Bootcamp for Financial Experts