

Marcie D. Bour, CPA

Education B.B.A., Major in Accounting, With Distinction, Emory University, 1984.

Professional History

Marcie D. Bour, CPA, P.A./Florida Business Valuation Group, Forensic Accounting and Litigation Consulting Services, March 2003

Fiske & Company, Certified Public Accountants, Director Litigation Consulting Services, October 1999 to February 2003

Pinchasik, Strongin, Muskat, Stein & Co., Senior Manager, October 1998 to October 1999

Marcie D. Bour, CPA, Self Employed Litigation Consultant, May 1998 to October 1998

Kapila & Company, Manager, January 1998 to May 1998

Rachlin, Cohen & Holtz, Certified Public Accountants, Manager, Litigation Consulting and Business Valuation, October 1995 to January 1998

Bour & Yaverbaum, P.C. Certified Public Accountants, Pennsylvania, President and Managing Shareholder May 1990 to August 1995

Felty & Company, Certified Public Accountants, Pennsylvania, Director of Taxes, September 1986 to May 1990

Laventhol & Horwath, Pennsylvania, Tax Specialist, July 1984 to September 1986

Licenses & Accreditations

Certified Public Accountant, Florida

Certified Public Accountant, Pennsylvania (inactive)

Accredited in Business Valuations

Certified Valuation Analyst

Certified Fraud Examiner

Business Valuator Accredited for Litigation

Certified Forensic Financial Analyst

Qualified Arbitrator, Florida

Licensed Real Estate Broker, Florida (1983-1991)

3475 Sheridan Street • Suite 215A • Hollywood, FL 33021
(954) 966-7465 • fax (954) 966-7403
marciebour@floridabizval.com

**Professional
Affiliations**

Member, American Institute of Certified Public Accountants:
Forensic and Valuation Section

Member, Florida Institute of Certified Public Accountants: Valuation,
Forensic Accounting and Litigation Services Section Resource Council
(2006-)

Member, FICPA Gold Coast Chapter: President Elect (2007-), Treasurer
(2005-2007), CPE Chair (2005), Board of Directors (2002-2005)

Affiliate Member, American Bar Association: Litigation, Intellectual
Property Law and Family Law Sections

Affiliate Member, Florida Bar: Family Law Section, Business Law Section

Member, National Association of Certified Valuation Analysts: Litigation
Forensics Board Member (2006-); Chair, Litigation Track, 2005 Annual
Conference; Co-Chair, Litigation Track, 2006 Annual Conference; Co-
Chair Advanced Business Valuation Track, 2007 Annual Conference;
Consultants' Training Institute, Instructor "Calculating Business Damages";
Team Leader and Instructor, "Natural Disasters and Other Business
Interruption Losses Workshop".

Member, Association of Certified Fraud Examiners

Member, Institute of Business Appraisers

Member, Intellectual Property Law Association of Florida

Member, Florida Bar Grievance Committee, (1998-2001, 2004-2007)

Member, Florida Bar Unlicensed Practice of Law Committee, (2001-2004)

Member, National Association of Women Business Owners: Business
Advisory Council (2007-)

Member, American Woman's Society of Certified Public Accountants,
Board Member (2006-)

**Range of
Experience**

Extensive experience performing litigation consulting in areas of
valuation, proof of damages, proof of lost profits, forensic
accounting and fraud examination. Assistance with discovery, site
and document inspections, document management, research,
strategy, deposition and trial preparation. Expert deposition or trial
testimony in shareholder disputes, damages, usury cases. Expert
trial testimony regarding loss under Federal Sentencing Guidelines.

Trademark licensure and patent infringement issues including
valuation, lost profits and reasonable royalty rates. Litigation
consulting regarding franchise relationships in areas of damages
related to breach of contract, proof of lost profits and causation.

Consulting with regard to various employment issues including lost wages/earnings, benefits and mitigation in discrimination and wrongful termination.

Litigation consulting regarding divorce cases including discovery, preparation of financial affidavits, lifestyle analysis, forensic accounting with regard to hidden assets, tax issues including fraud, valuation, equitable distribution, alimony and other economic considerations.

Preparing business valuations for a wide variety of industries including: healthcare, retailers, professional practices, Internet-based companies, technology companies, travel, trucking, packaging, and wholesalers/distributors.

Non-litigation services provided for real estate clients, consulting with counsel regarding various tax issues, review property management systems for various properties to determine accuracy of reporting, and due diligence.

Tax experience includes research and compliance for individuals and small to medium size businesses, review and supervision, tax planning and expert testimony regarding QDROs.

**Publications
And Speaking
Engagements**

The Relevance of Revenue Ruling 59-60 to Business Valuations Today. The Florida Accounting & Business Expo™, Orlando, FL May 31, 2007

Business Valuation v. Lost Profits: Reconciling the Inherent Differences in Methodologies for Measuring Damages, National Association of Certified Valuation Analysts' Thirteenth Annual Consultants' Conference, San Francisco, CA, June 2006

Valuation Issues in E-Business, co-author, presented at the Society for Advancement of Management 2006 International Business Conference, Orlando, FL, April 2006.

Exposure Draft – Proposed Statement on Standards for Valuation Services: the Impact on CPAs, presented to the Gold Coast Chapter, FICPA July 6, 2005 and the American Women's Society of CPAs February 16, 2006.

Calculation of Lost Profits Damages: Methods, Deductible Costs and Other Key Issues, National Association of Certified Valuation Analysts' Twelfth Annual Consultants' Conference, Philadelphia, PA, June 2005

Comparison of Economic Damages and Business Valuation Methodologies, Speaker, Telephone Conference Presented by Shannon Pratt and Business Valuation Resources, February 2005.

Business and Commercial Damages, Lost Profits, presented at the Institute of Business Appraisers Southeast Regional Conference, September 2004.

Business and Commercial Damages, presented at the Florida Atlantic University Forensic Accounting Conference, Ft. Lauderdale, Florida, June 2004.

Instructor, Master Class, *Business & Commercial Damages*, presented at Institute of Business Appraisers Annual Conference, Orlando, Florida June 2003.

Regularly speaks on topics including commercial damages, lost profits methodology, forensic accounting, valuation methodology and standards, and other topics for professional groups and associations.