

PAUL G. MARQUEZ
CURRICULUM VITAE

PROFESSIONAL HISTORY

- Current: *Director, Commercial Litigation Services*
Marks Paneth & Shron LLP
 A Member Firm of Jeffreys Henry International
- History: *Partner & Director, Litigation & Valuation Services*
RosenfarbWinters LLC
 A Member of The International Accounting Group
- Director of Valuation Services, Corporate Recovery Group*
Mahoney Cohen & Company, CPA, P.C.
 A Member Firm of The Global Alliance
- Director/Principal, Business Investigation Services*
Weiser Consulting LLC / Weiser LLP
 A Member Firm of Moores Rowland International
- Valuation Consultant / Director*
Rand Consulting Group, Inc.
 A Long Island, New York-based valuation and litigation support firm
- Assistant Vice President*
LordSPV / Lord Securities Corporation
 A Wall Street boutique investment bank specializing in securitization
- Associate Consultant / Senior Consultant*
Price Waterhouse LLP (now PriceWaterhouseCoopers)
 An international professional services firm
- PRIME Corporate Accountant*
Delmarva Power & Light Company (formerly Conectiv), a PHI Company
 A combination electric and gas utility serving the Delmarva peninsula

PROFESSIONAL DESIGNATIONS

- Accredited in Business Valuation (ABV)—AICPA #1239
 - Written examination, education and experience requirement
- Accredited Senior Appraiser (ASA)—ASA #49871
 - Series of written examinations, interview, peer review of work product, five-year minimum experience requirement, and references
- Certified Business Appraiser (CBA)—IBA #10228
 - Written examination, peer review, CPE requirements, and references
- Certified Financial Manager (CFM)—IMA #1111
 - Series of examinations, continuing education
- Certified Fraud Examiner (CFE)—ACFE #31729
 - Examination, continuing education requirement and references
- Certified Management Accountant (CMA)—IMA #159587
 - Series of examinations, continuing education
- Certified Public Accountant (CPA)
 - Licensed in New York #07-086322
 - Certified in Delaware #976
- Member, Pennsylvania Bar, Attorney ID #72852 (Inactive)

PAUL G. MARQUEZ
CURRICULUM VITAE

AFFILIATIONS / MEMBERSHIPS

American Bankruptcy Institute
 American Bar Association (ABA)
 Member of Litigation, Intellectual Property, and Family Law Divisions
 American Institute of Certified Public Accountants (AICPA)
 American Society of Appraisers (ASA)—New York Chapter
 Appraisal Issues Task Force (www.aitf.info)
 Association of Certified Fraud Examiners (ACFE)—New York Chapter
 Association of Insolvency & Restructuring Advisors (AIRA)
 CFA Institute, *Candidate for Chartered Financial Analyst Designation, Level I*
 Delaware Society of Certified Public Accountants (DSCPA)
 Institute of Business Appraisers (IBA)
 Institute of Management Accountants (IMA)—Long Island Chapter
 National Association of Forensic Economics (NAFE)
 National Business Valuation Group (NBVG)
 New York Institute of Technology, *Adjunct Faculty*, School of Management
 New York State Bar Association (NYSBA)
 Member of Litigation, Intellectual Property, and Family Law Divisions
 Member, Committee on Alternate Dispute Resolution
 New York State Society of CPAs, Nassau Chapter (NYSSCPA)
 Member of Business Valuation, Bankruptcy and Financial Reorganization,
 and Litigation Services Committee
 Turnaround Management Association (TMA)—Long Island Chapter
 University of Delaware, School of Business & Economics Alumni Board

FORMAL EDUCATION

Juris Doctor—**Delaware Law School** of Widener University
 Concentration in corporate and securities law (1994)

Bachelor of Science, Accounting—**University of Delaware**
 Minor in Management Information/Decision Support Systems (1990)

SELECTED CONFERENCES / TRAINING (Last 5 Years)

- Delaware Views from the Bankruptcy Bench & Bar, Wilmington, DE (American Bankruptcy Institute: June 9, 2006)
- FAE 3rd Annual Anti-Fraud Conference, New York, NY (NYSSCPAs: June 1, 2006)
- FAE Business Valuation Conference, New York, NY (NYSSCPAs: May 15, 2006)
- Valuation²: National Business Valuation Conference, Las Vegas, NV (AICPA/ASA: November 14-16, 2005)
- FAE 2nd Annual Anti-Fraud Conference, New York, NY (NYSSCPAs: June 20, 2005)
- FAE Business Valuation Conference, New York, NY (NYSSCPAs: May 16, 2005)
- 13th Annual Current Topics in Business Valuation, New York, NY (American Society of Appraisers, New York Chapter: May 6, 2005)
- 2004 National Conference of Bankruptcy Judges, Nashville, TN (ABI: October 11-13, 2004)
- FAE Anti-Fraud Conference, New York, NY (NYSSCPAs: June 24, 2004)
- 2004 Annual National Business Valuation Conference, Las Vegas, NV (Institute of Business Appraisers: June 7 thru June 11, 2004)
- FAE Business Valuation Conference, New York, NY (New York State Society of CPAs: May 17, 2004)
- FAE Anti-Fraud Conference, New York, NY (NYSSCPAs: July 10, 2003)

PAUL G. MARQUEZ
CURRICULUM VITAE

SELECTED CONFERENCES / TRAINING (Continued)

- 25th Anniversary National Business Valuation Conference, Orlando, FL (Institute of Business Appraisers: May 31 thru June 4, 2003)
- 11th Annual Current Topics in Business Valuation, New York, NY (American Society of Appraisers, New York Chapter: May 9, 2003)
- FAE Fraud Conference, New York, NY (New York State Society of CPAs: June 24, 2002)
- FAE Business Valuation Conference, New York, NY (New York State Society of CPAs: June 17, 2002)
- 10th Annual Current Topics in Business Valuation, New York, NY (American Society of Appraisers, New York Chapter: May 10, 2002)
- Seize the Moment—National Business Valuation Conference, Washington D.C. (Institute of Business Appraisers: May 4 thru 8, 2002)
- FAE Annual Fraud Conference, New York, NY (New York State Society of CPAs: July 12, 2001)
- FAE Business Valuation Conference, New York, NY (New York State Society of CPAs, June 18, 2001)
- Share the Wealth—National Business Valuation Conference, Orlando, FL (Institute of Business Appraisers: May 8 thru 11, 2001)

CASES IN WHICH TESTIMONY PROVIDED (Last 10 Years)

Hearing Testimony

- *In re: S.K. New York, LLC*, Adv. Pro. No.: 05-01080 (U.S. Bankruptcy Court, Eastern District of New York, Chapter 11 Case No. 05-12422: October 2005) *Creditor*
- *Meglino v. Meglino* (AAA, Case No. 13 180 01244 04: December 2004) *Claimant*
- *Crocadel LLC v. Get Smart Hair Quarters, Inc. et al* (Superior Court of New Jersey, Middlesex County, Law Division, Docket No. L92-01: October 2002) *Plaintiff*

Deposition Testimony

- *In re: Laurel Convalescent Home, Inc.* (U.S. Bankruptcy Court, District of Connecticut, Bridgeport Division, Chapter 11 Case No. 03-51065: April 2004) *Debtor*
- *Miranda Country Fresh Foods, Inc. v. York Jersey Underwriters Agency, Inc.* (Superior Court of New Jersey, Law Division, Middlesex County, Docket No. L-1933-03: December 2003) *Plaintiff*
- *Levine v. Lawrence Union Free School District et al* (U.S.D.C., Eastern District of New York, Docket No. 01 CV 6175, Civil Action Removed: April 2003) *Plaintiff*
- *Dock Resins Corp., Landec Corp., et al v. Sorema N.A. Reinsurance Co.* (U.S.D.C., District of New Jersey, Case No. 01-3975-NHP: November 2001) *Plaintiff*

Report Testimony

- *In re: Boundless Corporation, et al* (U.S. Bankruptcy Court, Eastern District of New York, Chapter 11 Case Nos. 03-81558-62: March 2004) *Debtor and Unsecured Creditors' Committee*
- *Magnan v. Finley-Magnan* (Supreme Court of the State of New York, Queens County, Index No. 20509/00: September, 2002) *Defendant*
- Co-Author of Defendant's Report. *Ann Masters Lassiter v. To Keng Lam @ Jeanette Toh* (Republic of Singapore, Suit No. 870 of 1997: June 2002) *Defendant*
- *Indo-American Cultural Society, Inc. v. Academy Tent & Canvas Co., Inc.* (Superior Court of New Jersey, Middlesex County, Law Division, Docket No. MID-L-2666-97: August 2001) *Plaintiff*

PAUL G. MARQUEZ
CURRICULUM VITAE

PRESENTATIONS / PUBLICATIONS

- Speaker, *Valuation Opportunities in Small Business and Consumer Bankruptcy*, National Teleconference (BVResources.com: November 30, 2005)
- Conference Chairman, *FAE Fall Bankruptcy Conference*, New York, NY (NYSSCPAs: September 28, 2005)
- Panelist, *Business Killers: The Six Biggest Mistakes Business Owners Make* (Yale Club, New York, NY: Summer 2005)
- Guest Instructor, *Association of Insolvency & Restructuring Advisors*, Part 2 – Valuation (New York, NY: 2005).
- “Business Valuation versus Market Pricing.” State Bank of Long Island CPE Seminar (Woodbury, NY: June 10, 2003).
- “The Good, the Bad, and the Ugly: The Ins and Outs of Business Deals Gone Bad.” New Jersey Institute for Continuing Legal Education (Fairfield, NJ: May 1, 2003).
- “Intangible Assets: Why value them?” NNA Preferred Provider Network Monthly Technical Bulletin, Volume 11, Issue 3 (April 2003).
- “Why Business Valuation?” Guest on National Network of Accountants’ radio Show, “*Business to Business*” Island Talk, with Walter Primoff, WLIE 540 am (January 28, 2003).
- “Business Valuations.” Guest on the Preferred Provider Network’s Radio Show with Bruce Libman, WGBB 1240 am (October 28, 2002).
- Tax Seminar: Charitable Contributions. City of New York Bar Association (New York, NY: August 12, 2002).
- “IRS Tightens Grip on Gift & Estate Tax Valuations.” NNA Preferred Provider Network Monthly Technical Bulletin, Volume 10, Issue 5 (March 2002).
- “Tax Aspects of Divorce.” American Management Association (New York, NY: June 27, 2001).
- “Understanding and Using Business Valuations.” American Management Association (New York, NY: May 31, 2001).
- “Supervising a Fraud Engagement” sponsored by LICFE and Nassau County Conference of CPA Practitioners (Westbury Manor, Westbury, NY: June 13, 2000).