

Paul G. Marquez, JD CPA/ABV/CFF ASA CFM CMA

Certified Business Appraiser

BIZVALUE, Affiliate of the National Business Valuation Group

Direct: New York (917) 450-0828 / Long Island (631) 754-3779

eFax: (212) 658-9576

bizvalue@optimum.net

Areas of Specialty:

Forensic Valuation

Quantitative Financial Analysis

Business Appraisal

Financial Management

Shareholder Disputes

Economic Damages

Forensic Accounting

Bankruptcy & Insolvency

Management Accounting

Professional Associations and Memberships:

Member, American Institute of Certified Public Accountants

Accredited in Business Valuation

Certified in Financial Forensics

Member, New York State Society of CPAs (NYSSCPA)

Business Valuation Committee

Accredited Senior Member, American Society of Appraisers

Institute of Management Accountants

Certified Management Accountant

Certified in Financial Management

Certified Business Appraiser, Institute of Business Appraisers

Member, Delaware Society of Certified Public Accountants

New York Member, National Business Valuation Group

American Bar Association

New York State Bar Association

Commercial Litigation Section

Member, Alumni Board of Directors, *Lerner College of Business & Economics*

University of Delaware

Education:

University of Delaware, Newark, DE

Bachelor of Science, 1990

Major: Accounting

Minor: Management Information Systems

Delaware Law School of Widener University

Juris Doctor, 1994

Focus: Corporate & Securities Law

Paul Marquez, CPA, brings more than 20 years of experience in accounting, law, and finance with him to his practice in business valuation and commercial litigation. In this position, Mr. Marquez directs complex business litigation, forensic valuation, and corporate dispute resolution. Prior to joining the firm, Mr. Marquez served as Partner, Principal, and/or Director of several

middle market accounting firms—leading their respective valuation and/or litigation consulting groups.

Mr. Marquez began his distinguished career in 1990 as a management trainee with Delmarva Power & Light Company. In 1996, he joined Price Waterhouse LLP (now PriceWaterhouseCoopers) as a utilities industry consultant in the firm's Energy Group. He left PWC in mid-1998 to join LordSPV, a boutique securitization firm on Wall Street. In addition to impacting the industry through the positions he's held, Mr. Marquez has also significantly influenced it through his involvement with education. Not only has he conducted numerous hands-on training courses and seminars over the course of his career, he also serves as an Adjunct Professor in the School of Management of the New York Institute of Technology.

As an expert witness, he has testified in the Federal and State courts as well as in arbitration and mediation. An experienced presenter, he has been featured as a panelist and speaker of national, regional, and local conferences and seminars.

Mr. Marquez remains committed to the field of accounting through his participation in a variety of professional organizations. He is an active member of the American Institute of Certified Public Accountants and the New York State Society of CPAs (NYSSCPA). He has also served as Secretary and Director of the Long Island Chapter of the Institute of Management Accountants.

An exponent of the martial artist, an amateur musician and part-time chef, Mr Marquez resides in Howard Beach, Queens and on Long Island, in Greenlawn, New York.

CPA Certification Membership:

New York State Society of Certified Public Accountants
Delaware Society of Certified Public Accountants

States Licensed In:

New York, 2001
Delaware, 1991 (Certificate)

PROFESSIONAL DESIGNATIONS

- 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
- Accredited in Business Valuation (ABV)—AICPA #1239
 - Written examination, education and experience requirement
 - Series of examinations, continuing education
- Certified in Financial Forensics (CFF)—AICPA #1111
 - Written examination, education and experience requirement
 - Series of examinations, continuing education
- Member, Pennsylvania Bar, Attorney ID #72852 (Inactive)
- Certified Management Accountant (CMA)—IMA #159587
 - Series of examinations, continuing education, education & experience requirement

SELECTED CONFERENCES / TRAINING (Last 10 Years)

- ASA-CIBV Advanced Business Valuation Conference (Miami, FL: October 4-6, 2010)
- 18th Annual Current Topics in Business Valuation, New York, NY (American Society of Appraisers, New York Chapter: May 7, 2010)
- 2008 Anti-Fraud Conference, New York, NY (NYSSCPAs: June 5, 2008)
- 2008 FAE Business Valuation Conference, New York, NY (NYSSCPAs: May 19-20, 2008)
- BV301, ASA Valuation of Intangibles Course (Brooklyn, NY: November 15-17, 2007)
- ASA Advanced Business Valuation Conference (San Diego: October 29-31, 2007)
- FAE Business Valuation Conference, New York, NY (NYSSCPAs: May 20-21, 2007)
- AICPA National Fraud & Litigation Conference (Las Vegas: September 27-29, 2006)
- 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 (NYSSCPAs: May 17, 2004)
- FAE Fraud Conference, New York, NY (NYSSCPAs: July 10, 2003)
- 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 (NYSSCPAs: 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)

CASES IN WHICH TESTIMONY PROVIDED (Last 10 Years)

Hearing Testimony

- *Adelstein v. Finest Food Distributing Co. NY Inc.* (New York State Supreme Court, Queens County, Index No. 7162/10: May 2011) *Plaintiff*
- *Theodore Green and Greenlight Consulting, Inc. v. IDT Corporation and IDT Entertainment, Inc.* (AAA, August 2007) *Counter-Claimant*.
- *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*
- *In re: Primary Security Services* (AAA, October 2005) *Neutral*
- *Meglino v. Meglino* (AAA, December 2004) *Claimant*
- *Crocadeli 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

- *Maddaloni Jewelers, Inc. v. Rolex Watch USA, Inc.* (New York State Supreme Court, Commercial Division, Index No. 602457/02: Oct/Nov 2010) *Plaintiff*
- *Component Hardware Group, Inc. v. Trine Rolled Moulding Corp.* (U.S. District Court, District of New Jersey, Civil Action No. 05-cv-891: May 2008) *Counterclaimant*
- *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*

PRESENTATIONS / PUBLICATIONS

- Faculty, *Business Valuations*, Melville, NY (National Business Institute: October 27, 2010)
- Speaker, *Forensic Valuation for Attorneys*, New York, NY (Hudson Valley Bank: April 27, 2010)
- Panelist, *Developing an Electronic Data Request in a Forensic Accounting Investigation*, New York, NY (The Computer Forensics Show: April 20, 2010)
- Speaker, Alimony/Maintenance and Child Support: What is their true income? New York, NY (Hudson Valley Bank: March 23, 2010)
- Conference Co-Chairman, *FAE 2008 Business Valuation Conference*, New York, NY (NYSSCPAs: May 19-20, 2008)
- Presenter, *Court Case Update*, NYSSCPA Business Valuation Committee (November 29, 2007)
- Presenter, *Stock Option Valuation: The Basics*, NYSSCPA Business Valuation Committee (August 24, 2006)
- 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)
- “Fundamental Company & Industry Analysis: A Necessary Procedure for a Credible Business Valuation.” *It’s All About Money* (RosenfarbWinters.com: November 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).