

PAUL G. MARQUEZ, JD CPA/ABV/CFF ASA CBA
CURRICULUM VITAE

BizValue, Ltd., Affiliate of the National Business Valuation Group

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Paul Marquez, JD CPA, brings over 25 years of experience in accounting, law, and finance with him to his practice in business valuation and commercial litigation support. In this position, Mr. Marquez directs complex business litigation, forensic valuation, and corporate dispute resolution. Prior to starting his own 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 as a management trainee with Delmarva Power & Light Company. He later joined Price Waterhouse LLP (now PriceWaterhouseCoopers) as a utilities industry consultant in the firm's Energy Group. He left after the PWC merger 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. He is both a Certified Business Appraiser with the Institute of Business Appraisers and Senior designated member of the American Society of Appraisers. Accredited in Business Valuation by the AICPA, he also holds the Certified in Financial Forensics designation.

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 served as Technical Issues Chair of the Business Valuation Committee of the NYSSCPA. He is also a member of both the New York State Bar Association's Commercial Division and a former Director of the Long Island Chapter of the Institute of Management Accountants.

An exponent of the martial arts, avid tennis player, an amateur musician and part-time chef, Mr. Marquez resides on Long Island, New York and Raleigh, North Carolina.

Education:

University of Delaware, Newark

Bachelor of Science

Major: Accounting

Minor: Management Information/Decision Support
Systems

Delaware Law School of Widener University, Wilmington

Juris Doctor

Focus: Corporate & Securities Law

States CPA Licensed In:

New York, 2001 (Current through January 2019)

Delaware, 1991 (Certificate)

North Carolina (Reciprocal License, 2017)

Professional Associations and Memberships:

Member, American Institute of Certified Public Accountants

Member, New York State Society of CPAs (NYSSCPA)

Business Valuation Committee

Member, North Carolina Association of Certified Public Accountants

Accredited Senior Member, American Society of Appraisers

Certified Business Appraiser, Institute of Business Appraisers

Member, Editorial Board of Business Appraisal Practice

Institute of Management Accountants (CMA/CFM Inactive)

New York and North Carolina Member, National Business Valuation Group

American Bar Association – Business and Corporation Law Section

New York State Bar Association - Member of Commercial Litigation Section

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 in Financial Forensics (CFF)—AICPA # 1246
- Certified Fraud Examiner (CFE)—ACFE (Inactive)
- Certified Financial Manager (CFM)—IMA #1111 (Inactive)
 - Series of examinations, continuing education
- Certified Management Accountant (CMA)—IMA #159587 (Inactive)
 - Series of examinations, continuing education

- Certified Public Accountant (CPA)
 - Licensed in New York #07-086322
 - Certificate in Delaware #976
 - Reciprocal License in North Carolina
- Member, Pennsylvania Bar, Attorney ID #72852 (Inactive)

PRESENTATIONS / PUBLICATIONS (Last 15 Years)

- Faculty, *Advanced Family Law—Navigating Complex Asset Cases*, Plainview (Nassau County), NY (National Business Institute: April 26, 2017)
- Faculty, *Handling the Sale of a Business—the Attorney’s Guide to Helping Clients Buy and Sell Businesses*, Long Island, NY (National Business Institute: February 27, 2015)
- Faculty, *Helping Your Client Buy or Sell a Small-to-Medium Sized Business*, Plainview, NY (National Business Institute: May 13, 2014)
- Faculty, *Advantageous Uses of Limited Liability Companies*, Plainview, NY (National Business Institute: June 17, 2013)
- Faculty, *Helping Your Client Buy or Sell a Small-to-Medium Sized Business*, Melville, NY (National Business Institute: February 14, 2012)
- 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)
- “Fundamental Company & Industry Analysis: A Necessary Procedure for a Credible Business Valuation.” *It’s All About Money* (RosenfarbWinters LLC: November 2005)
- Conference Chairman, *FAE Fall 2005 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).

PRESENTATIONS / PUBLICATIONS (Continued)

- “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).