

NACVA

2010 Board Member Elections

Six Executive Advisory Board Nominee Profiles



February 22, 2010


Enclosed you will find the
2010 NACVA BOARD MEMBER ELECTION BALLOT.

Vote for **THREE** positions on the EAB and
TWO positions on each of the other three Boards.

Return your Election Ballot in the enclosed envelope addressed to the accounting firm of:
Ted A. Madsen, CPAs, who will officially tally the votes.

ALL ORIGINAL BALLOTS MUST BE POSTMARKED NO LATER THAN
APRIL 12, 2010

No photocopies will be accepted!

<p>Ted A. Madsen Certified Public Accountant 684 East Vine Street, Suite #3 Murray, UT 84107</p> 
<p>NACVA BALLOT</p>

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Election results will be shown on NACVA's "Wall of Fame"
PowerPoint presentation, and listed in the Conference Guide at:

The NACVA/IBA 2010 Annual Consultants' Conference:

Meeting of the "Minds" in Miami . . .

held at the Fontainebleau Miami Beach Hotel—June 2–5, 2010.

Call NACVA Member Services Today to Register at (800) 677-2009

Celebrating 19 years of advancing the valuation and financial forensics disciplines.

NACVA

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EXECUTIVE ADVISORY BOARD NOMINEE PROFILES

MARC BELLO, CPA/ABV, CVA, CFFA, MST

Edelstein & Company, LLP
Boston, MA



BIO/Profile: Marc Bello, CPA/ABV, CVA, CFFA, MST is a Partner at Edelstein & Company LLP. Marc specializes in performing business valuations in the context of marital dissolution, gift and estate taxation, dissenting shareholder actions, stock transfers, and stock options. He also works extensively providing litigation support services as an expert witness in the areas of business valuation, forensic accounting, lost profits, business interruptions, economic damages, and taxation.

Marc is currently the chairperson of the Valuation Credentialing Board (VCB) for the National Association of Certified Valuation Analysts (NACVA).

Marc is an instructor for the NACVA and has been instrumental in the development of courses within their business valuation curriculum. Courses he currently contributes to as part of the development and instructor teams include: Current Update in Valuations (CUV); Business Valuation Fundamentals for CPAs Workshop; Valuation Methods Alternatives and Decision Criteria; and Normalizing and then Projecting Earnings. In 2010, he will be part of the online Business Valuation Training Center 10-part webinar series.

Marc served as a Committee Co-chair for NACVA and the IBA's 2009 Annual Consultants' Conference in Boston, MA. He continues to actively participate in planning the Annual Conference. Marc also participates as a member of the NACVA Massachusetts State Chapter planning committee.

He regularly presents for Massachusetts Continuing Legal Education and the Massachusetts Bar Association on topics including business valuation, income taxes, compensation, and financial statements.

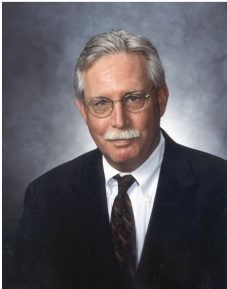
Marc began his professional career in public accounting at Grant Thornton LLP in Boston where he was trained as an auditor and later transitioned into their tax department. He was employed as a manager of a local CPA Firm. Prior to joining Edelstein & Company, he worked in private industry as a financial reporting manager for an international public pharmaceutical company.

He is a graduate of Ithaca College with a Bachelor of Science degree in accounting and Bentley College with a Masters of Science degree in taxation. He is a member of the American Institute of CPAs, the Massachusetts Society of CPAs, National Association of Certified Valuation Analysts, and the Institute of Business Appraisers. He is an active member of the business valuation committee for the MSCPA.

Within the community, Marc serves on the Board of Directors of Camp Bauercrest. For more than 11 years, he has also participated in the Pan Mass Challenge, a 192-mile bicycle ride to find a cure for cancer.

MARK A. HANSON, CPA/ABV, CVA

Schenck SC
Appleton, WI



BIO/Profile: Mark Hanson, Certified Public Accountant, Certified Valuation Analyst, and Accredited in Business Valuation is a shareholder in Schenck, SC in Wisconsin. He received a Bachelor of Business Administration from the University of Wisconsin—Eau Claire in 1978. Mark specializes in business valuations, fair value accounting, and litigation support services full time since joining NACVA fifteen years ago.

Mark has testified as an expert witness in both Federal and state jurisdictions in the areas of divorce, personal injuries, wrongful death, breach of contract, criminal fraud and bankruptcy. In addition, he has served as a Trustee in Bankruptcy, Receiver and assisted district attorneys in criminal matters.

Since joining NACVA, Mark has authored and co-authored various courses including Valuing Retail Stores, Current Update in Valuations, Discounts and Premiums and the Market Approach. He has taught courses around the country for both NACVA and the AICPA.

Mark has been very active in NACVA. He has served on the standards committee from 1995 through the present and has been chairman from 1999 through 2001 and again from 2006 through 2010. Also, Mark served on NACVA's Education Board from 1999–2001, the Executive Advisory Board from 2002 through 2005 (chairman from 2004–2005), and the Ethics Oversight Board from 2006 through 2009. He has represented NACVA in

meetings with the Internal Revenue Service, Financial Accounting Standards Board, Security and Exchange Commission, The Appraisal Foundation, North American Business Valuation Standards Council and the Appraisal Issues Task Force.

Mark resides in Green Bay, Wisconsin and has been married for 26 years and has two daughters that have contributed to his gray hair. He enjoys sailboat racing, skiing and any activity involving food.

MICHAEL G. KAPLAN, MBA, CPA, CVA, CFFA

Kaplan, Abraham, Burkert & Company
Woodland Hills, CA



BIO/Profile: Michael Kaplan has had more than 35 years experience in the areas of forensic accounting, business valuation and litigation consulting. He is a cofounder Kaplan Abraham Burkert Associates, *Forensic Valuation Consultants*, and Senior Advisor to Freeman & Mills, Inc., *Consultants to Management and Counsel*. He has rendered services in numerous litigation matters, including business litigation, malpractice plaintiff and defense matters, fraud and embezzlement, intellectual property, marital dissolution, loss of earnings, wrongful termination, and partner and shareholder disputes. He has qualified to testify in court as an expert witness in approximately 250 matters. Michael has also served as a court appointed expert and accounting referee.

Michael 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. Michael 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 authored publications in the areas of Business Valuation, Litigation Practice Marketing, Valuation Practice Management, Lost Profits, Marital Dissolution and Expert Testimony.

Michael is a principal member of the training development team of the National Association of Certified Valuation Analysts (NACVA), president of NACVA's Financial Forensic Institute, and past chairman of NACVA's Litigation Forensics, Certification and Executive Advisory Boards. Michael is the recipient of NACVA's 1997 Circle of Light Award (the highest distinction awarded to NACVA instructors), Instructor of the Year Award, and Instructor of Exceptional Distinction Awards. Michael is also the recipient of NACVA's 1998 Outstanding Member Award.

Michael led the team that developed and serves as lead instructor for NACVA's "Litigation Bootcamp for Financial Experts", "Forensics Workshop for Financial Professionals", and "Expert Witness Bootcamp".

EXECUTIVE ADVISORY BOARD NOMINEE PROFILES



REBEKAH A. SMITH, CPA, CVA, CFFA
GBQ Consulting, LLC
Columbus, OH

BIO/Profile: Currently the Director of Dispute Advisory and Forensic Services at GBQ Consulting located in Columbus, Ohio, Rebekah focuses her practice 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.

Rebekah has been involved in forensic accounting cases including an investigation of a public company's accounting practices for the Securities and Exchange Commission and the Department of Justice. She has served as a court appointed expert and has testified in a criminal proceeding related to bank fraud and wire fraud. She has also rendered litigation and valuation services in domestic matters. 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, as well as others. She has testified in court about economic damages and accounting matters. She has also performed business valuations for both litigation and non-litigation purposes.

Rebekah is a CPA, CFFA, and a CVA. She is a frequent lecturer and instructor on economic damages and business valuation both for NACVA and other local and national organizations. She is an instructor for the Certified Forensic Financial Analysts (CFFA) training and also teaches Advanced Economic Damages for NACVA. Rebekah is the current Chair of NACVA's Litigation Forensics Board. Her other involvement with NACVA includes the exam and grading committee, the standards committee, the national planning conference, and various other roles over the years.

She has been honored as an instructor of Exceptional Distinction and was one of NACVA's first quarters 2010 Outstanding Member. She is also on the Editorial Board of the National Litigation Consultants Review, a national litigation publication. Rebekah was also recognized as one of Columbus' 40 under Forty in 2008.

Rebekah is involved in her community as board co-chair for Columbus Early Learning Centers, a not for profit that provides early learning experiences for underserved populations and is involved with the Women's Fund of Central Ohio. She's an avid reader and runner, having ran 4 marathons and 8 half marathons.



HOWARD A. ZANDMAN, CPA/CFF, CFFA
Habif, Arogeti & Wynne, LLP
Atlanta, Georgia

BIO/Profile: Howard is currently a partner with Habif, Arogeti & Wynne, LLP within its Litigation Support department and serves on the firms' executive committee. Howard has more than 35 years experience in forensic accounting, insurance loss accounting, auditing, consulting, taxation, and financial analysis in both industry and the public sector. During the last almost 30 years of his career, Howard has specialized in insurance loss and complex damage claims, including business interruption (lost profits), product liability, third party liability claims and other business disputes as well as loss of income due to personal injury. Other areas of specialization include intellectual property, internal investigations and family law matters. He has also testified many times in both Federal and State Courts.

Howard got involved with NACVA from the moment he stepped foot in his first class for the CFFA certification in 2004 and earned his CFFA in 2005. He is a former Chair of NACVA's Litigation Forensics Board earned the NACVA 2008 Instructor of Exceptional Distinction for teaching Commercial Damages as a part of the CFFA program as well as Day 3 of the Business Interruption workshop, and has worked closely with NACVA on the future development of the CFFA program and credential. Howard also is a former Chair of the Georgia Society of CPA's Litigation Support Committee. Many articles have also been either authored or coached by Howard for their entry into the NLCR while serving on its editorial board from 2006 to the present. He looks forward continuing to serve and with your vote, have a voice to directly assist in moving the organization and program forward to new heights.

A 1973 cum laude graduate of Long Island University, Howard regularly presents programs to other groups, including, PLRB, GSCPA, FDCC and others in the areas of business interruption, financial fraud, cyber and financial investigations and electronic discovery, amongst some. He is currently licensed as a CPA in the States of Georgia, New York and Florida and a member of the American Bar Association, Torts and Insurance Practice Section and the Litigation Section, Defense Research Institute and Financial Advisor to the Southern Loss Association. He also authored the "Small Business Section," of the CPA's Handbook of Fraud and Commercial Crime Prevention, March 2003 as well as written "Business Interruption Basics", "Not Exactly CSI", "Delay versus Lost Profits Damages", and other articles.

Howard is also active in community affairs by serving as treasurer of his synagogue, assistant treasurer of a local not-for-profit nursing and assisted living facility, on the finance committee of Jewish Healthcare International; and on the board of Ramah Darom. He and his wife, Ronnie, have two children, ages 28 and 26. Howard & Ronnie are both active runners and cyclists. They have run six half marathons together and Howard has run multiple marathons and duathalons (running and cycling) events. This year, they hope to "win the lottery" and be able to run in the November 2010 New York City Marathon together.



PAUL E. ZIKMUND, MAcc, MBA, CFE, CFD, CFFA
Tyco International
Princeton, NJ

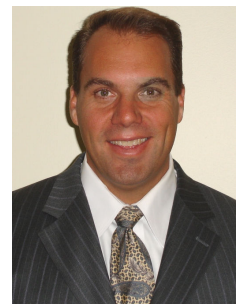
BIO/Profile: Paul focuses his professional time on leading Tyco's internal Forensic Audit Department focusing on providing litigation support, fraud investigation, detection and prevention services and fraud risk management solutions for the Company.

Paul has nearly 25 years of experience in this field and has effectively managed global fraud and forensic teams at various Fortune 500 companies. Prior to his role at Tyco, Paul spent approximately four years as a consultant working with clients to develop and implement fraud risk management programs. He also conducts fraud risk assessments and fraud awareness training to help clients detect and deter fraud within their organizations. His public and private sector experience includes the investigation of complex financial frauds, conducting forensic audit engagements, and providing litigation support for a variety of industries.

Paul has written several articles relevant to his areas of expertise. He has served as a guest speaker for various companies and organizations on topics related to fraud including; conducting investigations, fraud risk assessments, forensic audit techniques, interviewing skills, financial statement fraud, fraud detection, and compliance. In addition, he is an instructor for the National Association of Certified Valuation Analysts' (NACVA) Training Development Team, which presents throughout the country. In this capacity, Paul teaches courses in the Fraud Deterrence Track and the Forensic Accounting Academy. Paul also teaches auditing, business valuation and fraud detection and deterrence, financial statement fraud, and fraud investigations courses at Rider University in NJ.

Paul served as a contributing member of the editorial advisor board to both the National Litigation Consultants' Review and completed a three-year term on the Litigation Forensics Board for NACVA. He served as the past Chairman of the ASIS Economic Crime Council and Board member of the Philadelphia Chapter of the Association of Certified Fraud Examiners. Paul received NACVA's "Outstanding Member" award in June, 2008. He received a Master of Science in Accounting degree from Auburn University and a Master of Business Administration from the University of Connecticut. He is a Certified Fraud Examiner (CFE), Certified Fraud Deterrence Specialist (CFD), and Certified Forensic Financial Analyst (CFFA).

Paul has been married for 24 years and has three sons ages 12, 17, and 19. He is the President of his local community baseball league and coaches teams at multiple age groups including a college showcase team comprised of high-school level players aspiring to play college baseball.





— **Ballots Must Be Postmarked by April 12, 2010!** —

Just a few reminders. . .

**Take advantage of the final opportunities for additional discounts
at the NACVA/IBA 2010 Annual Consultants' Conference in Miami, FL
June 2–5, 2010**

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Early Registration Discounts are still available for Conference:
10% if you register and pay by March 31st
5% if you register and pay by April 30th

**Everyone who registers and pays by April 30th
will be entered in the drawing for FREE Conference Registration
CALL NACVA MEMBER SERVICES TODAY AT (800) 677-2009**

— **Two of NACVA's Recertification Options are Offered** —

Register for **Case Analysis in Person (CAP)** and
Current Update in Valuations (CUV)
both will be held on
Wednesday—June 2, 2010.

Satisfy up to **34 hours CPE** of the required 36 hours CPE for **Recertification**,
by attending all four days of the Conference as follows:

- Earn up to 10 hours CPE—Wed, 6/2
- Earn up to 10 hours CPE—Thurs, 6/3
- Earn up to 10 hours CPE—Fri, 6/4
- Earn 4 hours CPE—Sat, 6/5

**CALL NACVA MEMBER SERVICES TODAY
TO REGISTER AT (800) 677-2009**