

ASHOK B. ABBOTT, PhD, Managing Director

Shulman Associates LLC 300 Park Avenue, 12th Floor New York, NY 10018 Tel. (646)-599-5399 www.ShulmanAssociatesLLC.com Department of Finance West Virginia University 217 College of B & E Morgantown, WV 26506

Professional Experience

Shulman Associates LLC, Managing Director 2015-Present

Anchin, Block & Anchin LLP, Consultant 2005-Present

Member Board of Directors Citizens Bank of Morgantown 2004-Present

Oversee Loan and Investment portfolios for the bank.

Adjunct Associate Professor

of Economics West Virginia University 2009-Present

Associate Professor of Finance West Virginia University 1993-Present

Teaching corporate, International and Commercial Banking.

Assistant Professor of Finance West Virginia University 1987-1993

T Teaching corporate and institutional finance.

Research Associate Virginia Polytechnic Institute &

State University 1986-1987

Systems analysis support for development of fiscal management software.

Credit Officer State Bank of India 1975-1982 Managed loan portfolios aggregating \$1 billion comprising of Airlines, Heavy engineering, Chemical, Textile and Ship building industries. Lead managed a consortium of 36 banks providing \$3 billion to 27 state and national level agencies engaged in procurement and distribution of food grains for the entire country. Developed and implemented a streamlined funds management system resulting in considerable savings for the bank.

Management Trainee State Bank of India 1973-1975
Successfully completed a comprehensive two year program of intensive class room and on the job training preparing for advanced level management position with the bank. Placed 7th among a class of 100 and selected for posting to the national headquarters of the bank.

Professional Affiliations

American Society of Appraisers
Institute of Business Appraisers
Academic programs, National Association of Certified Valuators and Analysts (NACVA)
Editorial Board, Institute of Business Appraisers
Editorial Board, American Society of Appraisers

Awards

Best Teacher Award College of Business	1993	
Best Teacher Award Division of Economics and Finance	1995	
Lifetime Investment Award (Best Teacher Award)		
given by Executive MBA graduating Class	1999	
Distinguished Service Recognition Award West Virginia University		
Best Research Paper, FORE International Finance Conference		
2016 Industry Titans, National Association of Certified		
Valuators and Analysts.	2016	

Professional Interests

Corporate Valuation, Mergers and Acquisitions, International Finance, Commercial Banking

Education

Ph.D.	(Finance)	Virginia Polytechnic	
		Institute & State University	1987
M.B.A.	(Finance)	Virginia Polytechnic	
		Institute & State University	1984
P.G. Diploma	(International Business)	Bombay University	1982
M.A.	(English Literature)	Meerut University	1972
B.S.	(Physics)	Punjab University	1970

Refereed Journal Publications

Book Chapters

Abbott, A. B. (in press). In Ronald L. Brown (Ed.), *Passive Appreciation Considerations in The Closely Held Company or Professional Practice* (Fifth Edition ed., vol. 22, 2017, pp. Passive Appreciation Considerations in The Closely Held Company or Professional Practice). Alphen aan den Rijn: Valuing Professional Practices & Licenses, Fifth Edition. https://lrus.wolterskluwer.com/store/products/valuing-professional-practices-licenses-fourth-prod-1454827149/looseleaf-item-1-1454827149#details

Abbott, A. (2010). In Rawley Thomas, Benton E. Gup (Ed.), *Measures of Discount for lack of marketability and liquidity* (2010th ed., pp. Pages 474-507). Hoboken, NJ: Valuation Handbook/Wiley Finance.

Refereed Journal Articles

Abbott, A. B. (2016). Silver in 'Gray" Divorces. Valuation Strategies, 20(1), 20-29.



Refereed Journal Articles (cont'd)

- Abbott, A, Chaudhary, S.R. (2014). Liquidity and IPO performance in the last decade. MITS International Journal of Business Research (MIJBR).
- Abbott, A. (2012). Estimating the Discount for lack of Marketability: A Best Fit Model. Valuation strategies/Thomson Reuters, January 2012 (January 2012), 7.
- Abbott, A. (2009). "Discount for Lack of Liquidity: Understanding and Interpreting Option Models". Business Valuation Review, 28(3).
- Pariser, D., Abbott, A. (2009). Medicare Billing Risk Perceptions of Hospitals Operating Under Corporate Integrity Agreements. Journal of Forensic & Investigative Accounting, Vol. 1(No. 1 (January-June 2009)), 33 pages.
 - http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Articles.htm
- Abbott, A. (2007). "A Quantitative Measure of Discount for Lack of Liquidity". *Business Valuation Review*, 26(1), 2-7.
- Abbott, A. (2004). ESTIMATING THE HOLDING PERIOD FOR LISTED SECURITIES. *Valuation Strategies/Thomson Reuter*, *8.1*(4).
- Abbott, A. (2003). Discount for Lack of Marketability: An Empirical Analysis. *Business Valuation Review*, 22(4).
- Abbott, A., Banerji, K. (1997). "Environmental Volatility and Mangerial Bias: The Case of Indian Managers". *Indian Economic Studies (special volume on Economic Liberalization: Its Impact on Indian Economy, Business and Society.*
- Abbott, A. (1994). "Institutional Investment: Modalities and Control Issues". *Lok Udvog: Journal of Public Enterprises*.
- Abbott, A., Scherr, F. C. (1993). "Returns when Signals of Value are Frequent". *Journal of Business and Economic Studies*, *2*(1).
- Abbott, A., Scherr, F. C., Dillon, U. (1993). "Returns to Target Shareholders from Initial Purchases of Common Shares: A Multivariate Analysis". *Quarterly Journal of Business and Economics*, 32(4).
- Abbott, A., Chow, K. V. (1993). "The Random Walks of Treasury Bill and Eurodollar Futures and the Mean-Reversion of TED-Spread". *Journal of International Financial Markets, Institutions & Money*.
- Abbott, A., Johnson, D. J. (1992). "Management Buyouts: Boon or Bane". *Journal of Applied Business Research*.
- Abbott, A., Johnson, D. J. (1991). "Wealth Effects of Acquiring Financially Distressed Firms". Financial Review.
- Abbott, A., Denning, K. C. (1990). "The Case of Shearson's Unbundled Stock Units: Why Did They Fail and Can Value Be Created?". *Journal of Applied Business Research*.
- Abbott, A., Roychoudhury, S. (2012). *IPO performance and liquidity during the last decade* (vol. 4th). New York, NY: Fourth Annual American Business Research Conference 4 5 June 2012. http://www.wbiconpro.com//table_of_contents_newyork_finance2012.htm
- Abbott, A. (2005). "Role of Liquidity in Asset Pricing" (2005th ed.). ICFAI, Hyderabad: International Conference on Business and Finance.
- Abbott, A. (1998). "Knowledge Creation Process: An Efficiency Analysis". Proceedings of the Asia Pacific Journal of Management conference on Knowledge Creation and Management in Asia.
- Abbott, A., Banerji, K. (1997). "Managerial Perceptions of Economic Liberalization in India". Proceedings of the Asia Pacific Journal of Management conference on The Asian Multinational Corporation and Government Business Relations in Asia.



Articles

- Abbott, A., Mazza, L., Riley, W. B., Speaker, P. J. (1995). "Reasons for Loan Failures". Commercial Lending Newsletter of Robert Morris Associates, 27(8).
- Abbott, A. (1992). "Personal Portfolio Management: A Global Perspective". *Global Insurance and Estate Planning*, *5*.
- Abbott, A. (1992). "European Currency Crisis: Implications for Portfolio Managers". *Global Insurance and Estate Planning, 7.*

Conference Proceedings

- Abbott, A., FORE INTERNATIONAL FINANCE CONFERENCE 2014, "Size Premium or Liquidity in Drag," FORE School of Management, New Delhi, India. (November 28, 2014).
- Abbott, A., Eighth National Conference on Indian Capital Market: Emerging Issue dated 7th-8th February, 2014. "Information Asymmetry in Private Placements," IBS Gurgaon, New Delhi. (February 7, 2014).
- Abbott, A., Thirty-Ninth Annual Notre Dame Tax & Estate Planning Institute, "Valuation of Large Companies: Blockage And Other factors," University of Notre Dame, South Bend Indiana. (October 17, 2013).
- Abbott, A., Roychoudhury, S. (2012). IPO performance and liquidity during the last decade (vol. 4th). New York, NY: Fourth Annual American Business Research Conference 4 5 June 2012. http://www.wbiconpro.com//table_of_contents_newyork_finance2012.htm
- Abbott, A. (2005). "Role of Liquidity in Asset Pricing" (2005th ed.). ICFAI, Hyderabad: International Conference on Business and Finance.
- Abbott, A. (1998). "Knowledge Creation Process: An Efficiency Analysis". Proceedings of the Asia
 - Pacific Journal of Management conference on Knowledge Creation and Management in Asia
- Abbott, A., Banerji, K. (1997). "Managerial Perceptions of Economic Liberalization in India". Proceedings of the Asia Pacific Journal of Management conference on The Asian Multinational Corporation and Government Business Relations in Asia.

Presentations Given

- Abbott, A. (Presenter & Author), California Society of CPAs FSS Family law section, Los Angeles, CA. (November 18, 2016). "Active vs. Passive Participation,"
- Abbott, A. (Presenter & Author), National Association of Certified Valuators and Analysts Business Valuation and Healthcare Valuation Conference, Washington, DC. (September 21.
 - 2016). "An empirical Analysis of the Valuation Impact of Right of First Refusal,"
- Abbott, A. (Presenter & Author)," American Society of Appraisers Advanced Business Valuation Conference, Boca Raton, Florida. (September 11, 2016). "Quantifying the Impact of Economic Environment on Business performance and Value"
- Abbott, A. (Presenter & Author), National Association of Certified Valuators and Analysts Annual Consultants Conference, San Diego, CA. (June 8, 2016). "DLOM using Path Dependent Options Corrected for Imputed Value Bias,"
- Abbott, A. (Presenter & Author), Pennsylvania Institute of CPAs, Harrisburg, PA. (November 2, 2015) "Option Based Discount Models: Correcting for imputed value bias"



Abbott, A. (Presenter & Author), Valuation Study Group, Santa Barbara, CA. (October 22, 2015)., "Option Based Discount Models"

Presentations Given (cont'd)

- Abbott, A. (Presenter & Author), National Association of Certified Valuation Advisors, Pittsburgh, PA. (September 14, 2015), "Size Premium Seductive Siren: DOA",
- Abbott, A. (Presenter & Author), National Association of Certified Valuation Advisors, New Orleans, LA. (June 27, 2015). "Size premium/DLOM overlap,"
- Abbott, A. (Presenter & Author), FORE INTERNATIONAL FINANCE CONFERENCE 2014, "Size Premium or Liquidity in Drag," FORE school of Management, new Delhi, India. (November 28, 2014).
- Abbott, A. (Presenter & Author), Eighth National Conference on Indian Capital Market: Emerging Issue dated 7th-8th February, 2014., "Information Asymmetry in Private Placements," IBS Gurgaon, New Delhi. (February 7, 2014).
- Abbott, A. (Presenter & Author), 10th International Conference on Business and Finance, 2014, "Does Liquidity Masquerade as Size?" IBS Hyderabad, Hyderabad, India. (January 9, 2014).
- Abbott, A. (Presenter & Author), Thirty-Ninth Annual Notre Dame Tax & Estate Planning Institute, "Valuation of Large Companies: Blockage and Other factors," University of Notre Dame, South Bend Indiana. (October 17, 2013).
- Abbott, A., W. F., 2013 ASA Advanced Business Valuation Conference, "Journey to the Center of SBBI Decile 10," American Society of Appraisers, San Antonio, TX. (October 15, 2013).
- Abbott, A. (Presenter & Author), NACVA Business Valuation Symposium, "DLOM: Current Status," Chicago, IL. (November 2012).
- Abbott, A. (Presenter & Author), 13th Annual Southeast Regional Conference, "Size and Liquidity Premiums: Proportional Roles 1926-2010," Institute of Business Appraisers, Atlanta,. (September 2012).
- Abbott, A. (Presenter & Author), CalCPA Education Foundation:Business Valuation Section Meeting, "Models and Application: Discount for Lack of Marketability (Liquidity?)," CalCPA Education Foundation:, Oakland, CA. (August 2012).
- Abbott, A. (Presenter & Author), Business Valuation Conference, "Size and Liquidity Premiums: 1926-2011," Foundation for Accounting Education, New York, NY. (May 21, 2012).
- Abbott, A. (Presenter & Author), ASA Business Valuation Seminar Philadelphia April 20, 2012, "Size and Liquidity Premiums: 1926-2011," American Society of Appraisers, Philadelphia. (April 2012).
- Abbott, A., Valuation Round Table of San Francisco, "Regression Models," Valuation Round Table of San Francisco, San Francisco. (March 23, 2012).
- Abbott, A. (Presenter & Author), Fair value Forum, "Size Premium and Liquidity: Substitutes or Supplements," Fair value Forum, San Francisco. (March 22, 2012).
- Abbott, A., India Finance Conference 2011 (IFC 2011), "Does Liquidity Masquerade as Size?," Indian Institute of Management Bangalore, Bangalore, India. (December 21, 2011).
- Abbott, A. (Presenter & Author), Pratt, S. P. (Presenter Only), ASA advanced BV Conference, "DLOM and Size Premium: Substitutes or Supplements," American society of Appraisers, Chicago, IL. (October 12, 2011).
- Abbott, A., ASA Advanced BV Conference 2011, "Panel: Comparing Marketability Discount Models," American Society of Appraisers, Chicago, IL. (October 11, 2011).
- Abbott, A. (Presenter & Author), Valuation Study Group 2010, "Cost of Going Public- Analysis of IPO data," Willamette Management Associates, Austin, Texas. (April 30, 2010).



Abbott, A. (Presenter & Author), Valuation Roundtable 2010, "Illiquidity and DLOM: Measurement and Mitigation for Price Risk and Price Pressure Option Model Methods and Application," San Francisco. (January 29, 2010).

Presentations Given (cont'd)

- Abbott, A., Silicon Valley Fair Value Forum 2010, "Quantifying Tier I and Tier II Liquidity," Silicon Valley Fair Value Forum, San Francisco. (January 28, 2010).
- Abbott, A. (Presenter & Author), ASA Advanced Business Valuation Conference, "Lack of Marketability Discounts Option Based Case Study," American Society of Appraisers, Boston. (October 21, 2009).
- Abbott, A. (Presenter & Author), Business Valuation in Volatile / Extreme Economic Times, "Asset Valuation and Liquidity," South East Chapter of Institute of Business Appraisers, Atlanta, GA. (September 26, 2009).
- Abbott, A. (Presenter & Author), Valuation Study Group Meetings 2009, "Option models and Private Placement Discounts," Valuation Study Group, Whistler, British Columbia, Canada. (August 15, 2009).
- Abbott, A. (Presenter & Author), Valuation Roundtable of San Fransisco Seminar 2009, "The Liquidity Crisis and Valuation Practices: Estimating the Cost of Liquidity," Valuation Roundtable of San Fransisco, Berkley, CA. (May 30, 2009).
- Abbott, A. (Presenter & Author), NACVA and the IBA's 2009 Annual Consultants' Conference, "Discount for lack of marketability Models: A comparative Analysis," NACVA and the IBA, Boston. (May 29, 2009).
- Abbott, A. (Presenter & Author), 2009 Business Valuation Conference, "Marketability and Liquidity," New York Society of CPAs, Marriott Times Square New York. (May 19, 2009).
- Abbott, A. (Presenter & Author), 8th Annual Business Valuation Conference, "Marketability and Liquidity," Minnesota CPA Society, Minneapolis, MN. (October 23, 2008).
- Abbott, A. (Presenter & Author), Summit on Discount for Lack of Marketability, "Quantitative Measures of Liquidity," University of San Diego School of Law, San Diego, CA. (September 18, 2008).
- Abbott, A. (Presenter & Author), Divorce: A hands-On Workshop for BV Practitioners, "Management Performance and Firm Value," American Society of Appraisers, Atlanta, GA. (September 16, 2008).
- Abbott, A. (Presenter & Author), AICPA/AAML National Conference on Divorce, "Take it Off the Table," AICPA, Las Vegas, NV. (May 8, 2008).
- Abbott, A. (Presenter & Author), NRCCE, "Coping Strategies and Future Research directions: Impact of High and Volatile Energy Costs," West Virginia University, Morgantown, WV. (April 9, 2008).



- Abbott, A. (Presenter & Author), Roychoudhury, S., Eastern Finance Association Meetings, ""IPO Performance and Excess Liquidity"," Eastern Finance Association, New orleans, LA. (April 20, 2007).
- Abbott, A. (Presenter & Author), 5th Annual Valuation of Hard-To-Value Securities and Portfolios Conference, ""Liquidity and Asset Pricing"," Standard and Poors, New York. (November 30, 2006).

Presentations Given (cont'd)

- Abbott, A. (Presenter & Author), Sixth Joint Business Valuation Conference, ""Emerging Issues in Finance for Business Valuations"," CICBV/ASA, Toronto, canada. (October 20, 2006).
- Abbott, A. (Presenter & Author), NACVA Conference, ""Market Conditions and Discount for Lack of Marketability"," NACVA, San Francisco, CA. (June 2, 2006).
- Abbott, A. (Presenter & Author), Roychoudhury, S., Eastern Finance Association Meeting, ""Revisiting IPO Underperformance: An Excess Liquidity Effect"," Philadelphia, PA. (April 21, 2006).
- Abbott, A. (Presenter & Author), Roychoudhury, S., Midwest Finance Association meetings, ""Liquidity Effect in Long Run Performance of Initial Public Offerings"," Midwest Finance Association, Chicago. (March 24, 2006).
- Abbott, A. (Presenter & Author), Roychoudhury, S. (Presenter & Author), Southern Finance Association meetings 2005, ""Induced Liquidity and Initial Public Offerings Performance"," Southern Finance Association, Key West, FL. (November 18, 2005).
- Abbott, A. (Presenter & Author), Banerji, K., Strategic Management Society meetings 2005, ""Contingent Effects of Market Signals on Venture Capital Funding"," Strategic Management Society, Orlando, FL. (October 24, 2005).
- Abbott, A. (Presenter & Author), National Association of Certified Valuation Analysts Conference, ""Market Liquidity Index and Blockage Discounts", NACVA, Philadelphia, PA. (June 3, 2005).
- Abbott, A. (Presenter & Author), Conference on "Managing in Asia: Challenges and Opportunities in the New Millennium", ""Asian Financial Crisis: Illusions of Interest Rate Arbitrage"," Asia Academy of Management, Singapore. (December 2000).
- Abbott, A. (Presenter & Author), Global Conference on Flexible Systems Management "New Business Paradigm: Global, Virtual, and Flexible", ""Information Technology Mergers: Currency of Ideas"," IIT New Delhi, New Delhi, India. (December 2000).
- Abbott, A. (Presenter & Author), Global Conference on Flexible Systems Management "New Business Paradigm: Global, Virtual, and Flexible", ""New Paradigms in Equity Valuation: Knowledge Based Enterprises", "IT New Delhi, New Delhi, India. (December 2000).
- Abbott, A. (Author Only), Corey, R. J. (Presenter & Author), Spears, J. R. (Presenter Only), Association of Marketing Theory and Practice Conference, ""A Retail Decision Model (RDM) for Strategic Assessment"," Association of Marketing Theory and Practice, North Carolina. (April 2000).
- Abbott, A. (Presenter & Author), Banerji, K., 19th Annual International Conference of Strategic Management Society, ""Insider Trading Activity: An Indicator of Firm Performance?"," Strategic management Society, Berlin, Germany. (October 1999).
- Abbott, A., Conference on Knowledge Creation and Management in Asia, ""Knowledge Creation Process: An Efficiency Analysis"," Asia Pacific Journal of Management, Singapore. (March 1998).
- Abbott, A., Conference on the Asian Multinational Corporation and Government Business Relations in Asia, ""Managerial Perceptions of Economic Liberalization in India"," Asia Pacific Journal of Management, Singapore. (February 1997).



- Abbott, A., Final Conference of USAID project for Indo-US Trade and Economic Cooperation-Optimizing Relations", ""Intellectual Property Rights and Indo-US Investments and Trade Issues: Valuation of Intellectual Property Rights N"," New Delhi, India. (June 1994).
- Abbott, A., Indo-US Trade and Economic Cooperation-Optimizing Relations Workshop, ""Intellecutal Property Rights and Indo-US Investments and Trade Issues"," USAID, New Delhi, India. (December 1993).

Presentations Given (cont'd)

- Abbott, A., Indian Capital Market: Beyond Tomorrow Convention, ""Institutional Investment: Modalities and Control Issues"," USAID, New Delhi, India. (December 1992).
- Abbott, A., Chow, K. V., Financial Management in Post-1992 Europe Conference, ""Cointegration Among European Equity Markets"," Virginia Beach, VA. (May 1992).
- Abbott, A., Jo, D. J., Mun, K., Eastern Finance Association Meeting, ""Abnormal Returns at the Announcement of Defensive Share Purchase Rights Plans and the Subsequent Director and Management Turnover"," Tampa, FL. (April 1992).
- Abbott, A., MacDonald, J., Eastern Finance Association Meeting, ""Free Cash Flow Distribution and Insider Control in Employee Stock Option Plan Formation", Tampa, FL. (April 1992).
- Abbott, A., Chow, K. V., Eastern Finance Association Meeting, ""The Mean-Reversion Behavior of Interest Rate Future Portfolio: An Evidence in TED-Spread"," Tampa, FL. (April 1992).
- Abbott, A. (Presenter & Author), Scherr, F. (Author Only), 1991 Annual Meeting of the Financial Management Association, ""Returns When Signals of Value are Frequent: The Boston Celtics", FMA, Chicago, IL. (October 1991).
- Abbott, A. (Presenter & Author), Chow, V. (Author Only), Eastern Finance Association Meeting, ""The Consistency of the Mean-Variance CAPM and other Two-Parameter Models"," Sulphur Springs, VA. (April 5, 1991).
- Abbott, A. (Presenter & Author), National Association of Credit Management Meeting, ""Life After LBO: A Survival Kit"," NACM, Las Vegas, NE. (June 1990).
- Abbott, A. (Presenter & Author), Scherr, F. (Author Only), Eastern Finance Association Meeting, ""Returns to Target Shareholders from Initial Purchases of Common Shares: A Multivariate Analysis"," EFA, Charleston, SC. (April 1990).
- Abbott, A. (Presenter & Author), 1989 Annual Meeting of the Financial Management Association, ""The Gains in Corporate Selloffs Attributable to Information and Price Effects"," FMA, Boston, MA. (October 1989).
- Abbott, A. (Presenter & Author), 1989 Annual Meeting of the Eastern Finance Association, ""The Equity Investment Process and Firm Size"," EFA, Philadelphia, PA. (April 1989).
- Abbott, A. (Presenter & Author), Johnson, D. (Author Only), 1988 Annual Meeting of the Financial Management Association, ""The Valuation Effects of Tax Legislation in the Acquisition of Devisted Corporate Units", "New Orleans, LA. (October 1988).
- Abbott, A. (Presenter & Author), Johnson, D. (Author Only), 1988 Annual Meeting of the Eastern Finance Association", ""Management Buyouts: Boon or Bane"," Ball Harbor, FL. (April 1988).
- Abbott, A. (Presenter & Author), 1987 Annual Meeting of the Financial Management Association, ""The Valuation Effects of Tax Legislation in Corporate Sell-offs"," FMA, NV. (October 1987).

Grant



Abbott, A., Fuller, J., ""Volatile Energy Costs and Energy Intensive Industries: Impacts and Coping Strategies"," Sponsored by NRCCE, West Virginia University, \$5,000.00. (January 2008 - April 2008).

Professional Service

Editorial Review Board Member, The Value Examiner- NACVA Professional Journal, Highland Park, IL. (August 2011 - Present).

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Editor, Associate Editor, American Society of Appraisers/Business Valuation Review, Arlington, Virginia. (March 2008 - Present).

Board of Directors of a Company, Citizens bank, Morgantown, WV. (January 2008 - Present). Editorial Review Board Member, Journal of Business Valuation and Economic Loss Analysis, Texas Tech University, TX. (January 2008 - Present).

Committee Chair, NACVA/ Scholarly Presentations Committee, Salt Lake City, Utah. (August 2008 - January 2010).

Reviewer, Textbook, Addison Wesley. (July 2008).

Chair, Academic Sessions Track, National Association of Certified Valuation Analysts Conference, Las Vegas. (June 2008).

Reviewer, Conference Paper, Journal of Business Valuation and Economic Loss Analysis. Editorial Board Member, Journal of Business Valuation and Economic Loss Analysis (Texas Tech University). (2006).

Member, Southern Finance Association Meetings. (2006).

Referee, Finance Journals. (2005).

Presentations on Application of Academic Research. (2005).

Professional Memberships

American Finance Association.

Eastern Finance Association.

Academic programs, National Association of Certified Valuators and Analysts (NACVA). (March 2012 - Present).

Editorial Board, Institute of Business Appraisers. (August 2000 - Present).

Editorial Board, American Society of Appraisers. (August 1995 - Present).

Testimony – Depositions And In Court

Potamkin v. Potamkin, 2010, Florida, Case No. 07-27291 FC-01

Biggers v. Biggers, 2009, Collier County, Florida, Case #07-1096-DR

Markov Processes, Inc. et al. v. Michael Markov et al. 2009, The Superior Court of New Jersey Chancery Division: Union County, Docket Number: UNN-C-116-05

