
Shulman Associates LLC
300 Park Avenue 3rd Floor
New York, NY 10018
BBezner@ShulmanAssociatesllc.com
WWW.ShulmanAssociatesllc.com

EXPERTISE AND EMPHASIS**Valuation Services****Audit and Accounting****Litigation Support****Financial Services****Forensic Accounting****Corporate Finance****EDUCATION**

Pace University Lubin School of Business: Bachelor of Business Administration, Accounting

Hofstra University Frank G. Zarb School of Business, Master of Business Administration, Banking and Finance

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
National Association of Certified Valuators and Analysts
The Institute of Business Appraisers
New York State Society of Certified Public Accountants
The Estate Planning Council of New York City
Association of Corporate Growth

PRESENTATIONS AND INTERNAL TRAINING PROVIDED

Key Concepts and Examples of Purchase Price Allocations for Business Combinations
Valuation of Complex Capital Structures and the New AICPA Practice Aid – Valuation of Privately-Held-Company Equity Securities Issued as Compensation
Consideration of Alternative Option Pricing Models to Estimate the Discount for Lack of Marketability
Introduction to Monte Carlo Simulation Using Crystal Ball
Weighted Average Cost of Capital, Free Cash Flow to the Firm and the Adjusted Present Valuation Method

PROFESSIONAL LICENSES AND ACREDITATION

Certified Public Accountant in the State of New York.
Certified Valuation Analyst accredited by the National Association of Certified Valuators and Analysts.
Accredited in Business Valuation by the AICPA.
Certified in Entity and Intangible Asset Valuations by the AICPA
Certified Business Appraiser accredited by The Institute of Business Appraisers

EXPERIENCE

Mr. Bezner is a seasoned professional with expertise in valuations, accounting and finance having been involved in the valuation industry since 2002. He specializes in valuations for financial reporting, tax, business disputes and other purposes. His valuation expertise for fair value measurement purposes includes business combinations, impairment testing, convertible preferred stock, debt (including debt with multiple embedded derivatives), warrants and stock

options, portfolio valuations for private equity and hedge funds, and simulation modeling for complex securities. He is one of the first 10 individuals in the country to be Certified in Entity and Intangible Valuations by the AICPA. For tax and other purposes, he has led the preparation of valuations for estate and gift tax, conversion of C corporations to S corporations, corporate restructuring, buy/sell agreements, limited partnerships, tenancy-in-common, shareholder transactions, matrimonial disputes, intangible assets and lost profits analysis for litigation.

Mr. Bezner has serviced both public and private firms, with domestic and international operations, in various industries, including financial services, manufacturing, new media/Internet companies, ecommerce, retail, wholesale, distribution, consulting services, dealerships, apparel and textile, pulp and paper, chemical, publishing, healthcare, biotechnology, recreation, software development, television broadcasting, entertainment, telecommunications, business aviation, electronics, construction, real estate, insurance, nutritional products, hospitality, retail marketing energy company, energy services, independent power companies, community banks, regional securities firms, and special purpose acquisition companies.

He also has extensive experience managing audits of public and private firms, researching technical accounting and audit issues as well as designed and implemented firm wide quality control policies. He has participated in forensic accounting projects.