Marc D. Bello, CPA/ABV, CVA, MAFF, CFF, MST
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Business Experience:

Partner, Edelstein & Company LLP, Boston, MA (October 2002 – Present)
Specialize in Business Valuation & Litigation Support Services.

Perform valuations of closely held businesses, pass-through entities, professional practices and intangible assets. Valuations have been conducted in connection with shareholder disputes, divorce proceedings, estate and gift taxation, stock option plans, merger and acquisitions and intangible assets. Industry experience includes manufacturing, service, professional practices, health care, high technology and construction.

Provide litigation support services in the areas of forensic accounting and taxation in connection with Corporate and Partnership disputes and divorce proceedings. Analysis includes damages sustained in connection with lost profits, business interruption, wrongful terminations and hidden income.

Qualified as an expert witness in US Tax Court, Massachusetts Superior Courts and Massachusetts Probate Courts in connection with business valuation and forensic accounting engagements.

Manager of Financial Reporting, Rhodia ChiRex, Boston, MA (May 2001 – October 2002)
Responsible for all the financial reporting and analysis required by our parent company in France, and the internal reporting for our divisions in England, Scotland and the United States. Financial reporting included, monthly closes, quarterly forecasts, weekly budgets and a monthly management report.

Manager, Ambrosi Donahue Congdon & Company P.C., Newburyport, MA (1998- May 2001)
Managed accounting and tax engagements for privately held companies.

Senior, Grant Thornton, Boston, MA (1994 -1998)
Managed various audit and tax engagements for both public and private companies in the manufacturing, utility, retail, banking and service industries.

Education:

Ithaca College, Bachelor of Science in Accounting

Bentley College, Masters of Science in Taxation

Professional Licenses & Certifications:

Certified Public Accountant

Certified Valuation Analyst

Accredited in Business Valuation

Master Analyst in Financial Forensics

Certified in Financial Forensics

Advisory Boards:

Education Quality Assurance Board, National Association of Certified Valuators and Analysts, June 2013 – Present, current chair

Executive Advisory Board, National Association of Certified Valuators and Analysts, June 2010 - May 2013, past chair

Valuation Credentialing Board, National Association of Certified Valuators and Analysts, June 2008 – May 2010, past chair

Family Law Advisory Committee, Massachusetts Continuing Legal Education

Board of Directors, Camp Bauercrest, Amesbury, MA, Current Treasurer

Publications & Publication Reviews:

Analyzing the History of Bernier After the Most Recent Massachusetts Appeals Court Decision, Bernier II, *Business Valuation Update,* November 2012

Annual Publication - Current Updates in Valuation, National Association of Certified Valuators and Analysts. Co-Author, June 2007-2012

BV Fundamental for CPA's, National Association of Certified Valuators and Analysts. Co-Author, March 2008

Fundamentals, Techniques and Theory, National Association of Certified Valuators and Analysts. Co-Author, 2007

Business Valuations: Applications and Calculations of the Income and Asset Approaches, National Association of Certified Valuators and Analysts. Reviewer, 2007

Professional Memberships:

National Association of Certified Valuators and Analysts

Massachusetts Society of Certified Public Accountants

American Institute of Certified Public Accountants

Association of Certified Fraud Examiners

Accountants Global Network – *Core Team Leader for the Business Valuations Sharegroup (2006-2008)*

Community Activity & Honors:

2009 Outstanding Member Award, National Association of Certified Valuators and Analysts

2012, 2011, 2010, 2009 & 2008 Instructor of Exceptional Distinction, National Association of Certified Valuators and Analysts

Pan Massachusetts Challenge, 1996-2008

Speaking Engagements:

Instructor -"Current Updates and Applications in Valuations", National Association of Certified Valuators and Analysts, 2007 - Present, (*This course is highly recommended by NACVA and counts toward 25% of a member's recertification).*

Instructor: Business Valuation Workshop, National Association of Certified Valuators and Analysts 2010 - Present:
Courses Taught Include:

- Business Valuation: Intermediate Fundamentals, Techniques & Theory
- Normalizing and Then Projecting Earnings
- Valuation Methods: Alternatives and Decision Criteria
- Advanced Application of the Market Approach
- Advanced Valuation Premiums and Discounts

Divorce Finance Summit 2013, Co-Chair, Massachusetts Continuing Legal Education, February 2012

2012 Annual Consultants Conference, Correlation of Cash Flow and Cost of Capital, Dallas TX, June 2012

15th Annual Family Law Conference, The Correlation Between Support and Alimony, Massachusetts Continuing Legal Education, March 2012

Divorce Finance Summit 2012, Co-Chair, Massachusetts Continuing Legal Education, February 2012

Untangling Financial Matters: Finding Hidden Income; Deciphering Tax Returns; Effective Discover, Alimony Summit 2012 and 2011, Massachusetts Continuing Legal Education.

A Deeper Look Income the Income Approach, California Society of CPA's, May 2011

"Hot Topics in Valuation", North Atlantic Regional Meeting, AGN International, Scottsdale, AZ, May, 2011.

Calculating Divorce: It's Getting Personal, Chair, Massachusetts Continuing Legal Education, June 2011

14th Annual Family Law Conference 2011, "The ABC's of Finance", Massachusetts Continuing Legal Education, April 2011

Divorce Finance Summit 2011, Co-Chair, Massachusetts Continuing Legal Education, February 2011

"Normalizing and Then Projecting Earnings", National Association of Certified Valuators and Analysts, Fall 2010.

"Valuation Methods: Alternatives and Decision Criteria", National Association of Certified Valuators and Analysts, Fall 2010.

"Insight to Understanding Tax Returns and Financial Statements in Domestic Relations Cases", Boston Bar Association, December 2010.

"Asset or Income? Income v. Distribution" 2010 Alimony Summit, Massachusetts Continuing Legal Education, September 2010.

Trying Divorce Cases, Massachusetts Continuing Legal Education, September 2010

"Are They Assets or Are They Income", 2010 Family Law Conference, Massachusetts Continuing Legal Education, March 2010

"A Dialog on Complex Divorce-Related Business Issues", Paul Kane Online, Massachusetts Continuing Legal Education, March 2010

"Different Standards of Value in Litigation Valuations", Valuation, Forensic Accounting, and Litigation Services Conference, Florida Institute of CPA's, January 2010

"Federal Tax Issues in Family Law", 19th Annual Family Law Conference, November 2009

"Compensation & Valuation Issues affecting Alimony", 2009 Alimony Summit, Massachusetts Continuing Legal Education, October 2009

“Impact of New Case Law (including *Bernier & Thornhill*) on Business Valuation”, BVR’s 2nd Annual Summit on Business Valuation in Divorce, September 2009

“Standards of Value: When Should Fair Value Replace Fair Market Value?” Institute of Business Appraisers Symposium, May 2009

“Reading and Understanding Spreadsheets, Financial Statements & Tax Returns”, Massachusetts Continuing Legal Education, July 2009

“Valuation Methods: Alternatives and Decision Criteria”, National Association of Certified Valuators and Analysts, November 2008 and December 2009

“Normalizing and Then Projecting Earnings”, National Association of Certified Valuators and Analysts, November 2008 and December 2009

“Enhance Your Family Law Financial IQ”, Program Chair, Massachusetts Continuing Legal Education, July 2008

“Business Valuation Fundamentals for CPA – A Five-Part Webinar Series”, National Association of Certified Valuators and Analysts, April and May 2008

“Business Entities 101”, 2008 Family Law Conference, Massachusetts Continuing Legal Education, March 2008

“Complex Issues in Valuation”, 2008 Family Law Conference, Massachusetts Continuing Legal Education, March 2008

“Reading and Using Tax Returns in Divorce Cases”, Massachusetts Bar Association, February 2008

“Understanding Business Valuation”, Massachusetts Bar Association, February 2008

“Forensic Accounting and Bernier”, Sophisticated Issues in Western Massachusetts Family Law Practice, Massachusetts Continuing Legal Education, Inc., January 2008

Small Business Valuation Case Study Workshop, National Association of Certified Valuators and Analysts, December 2007

“Business Valuation in the Wake of the SJC decision of *Bernier v. Bernier”*, American Academy of Matrimonial Lawyers, Massachusetts Chapter, October 2007

Small Business Valuation Case Study Workshop, National Association of Certified Valuators and Analysts, October 2007

“Hidden Assets: Tactics, Strategies and Discovery Tools; Common Mistakes and How to Avoid Them; Recapture; Stock Options, Vested and Unvested”, Alimony Summit, Massachusetts Continuing Legal Education, September, 2007

“Making Money on Your Valuation Practice, National Association of Certified Valuators and Analysts, 14th Annual Conference, June 2007

“Difficult Assets, Difficult Income: Trick Valuation Issues”, 2007 Family Law Conference, Massachusetts Continuing Legal Education, April 2007

“The Ugly Side of Family Law: How to Get Paid”, 2007 Family Law Conference, Massachusetts Continuing Legal Education, April 2007

“Managing the Engagement”, National Association of Certified Valuators and Analysts, 13th Annual Conference, May 2006

“Critical Business Valuation Issues for Practitioners”, Suffolk University Law School, Center of Advanced Legal Studies, May 2005

“Personal v. Enterprise Goodwill”, Accountants Global Network, Business Valuation Share Group, September 2005

Court Room Testimony (Five Years 2008 – 2012):

Plaintiff(s)	Defendant(s)	Reference
A. NEIL HARTZELL, JAY S. GREGORY, JEFFREY L. ALITZ, WARREN D. HUTCHISON, KEVIN G. KENNEALLY, PAUL G. BOYLAN, MICHAEL B. WEINBERG, MICHAEL P. GIUNTA and NANCY M. REIMER,	DAVID J. HATEM, a/k/a DAVID J. HATEM, PC, and DONOVAN HATEM LLP,	CIVIL ACTION NO. 07-5446BLS2 ARBITRATION COMMONWEALTH OF MASSACHUSETTS
ELIZABETH TAURO SAUNDERS	TODD R. SAUNDERS	PROBATE & FAMILY COURT DOCKET No. 06D-0523-DV1 MIDDLESEX, SS COMMONWEALTH OF MASSACHUSETTS
PAMELA VILLARI.	LEO VILLARI, JR	PROBATE & FAMILY COURT MIDDLESEX, SS COMMONWEALTH OF MASSACHUSETTS
CAROLYN M. PARROTT	BRYAN G. PARROTT	Probate and Family Court Docket No. 06D-1823-DV1 ESSEX, SS COMMONWEALTH OF MASSACHUSETTS

Court Room Testimony Continued (Five Years 2008 – 2012):

Plaintiff(s)	Defendant(s)	Reference
LESLIE JONES	STEPHEN JONES	Probate and Family Court NORFOLK, SS COMMONWEALTH OF MASSACHUSETTS
JOHN A. PINTO,	JOANNE WOMBOLDT,	MIDDLESEX, ss. SUPERIOR COURT C.A. NO. 2009CV1349-F
Mary LaValley	Albert LaValley	Probate & Family Court Docket FR 07D0274-DV1 Franklin, SS Commonwealth of Massachusetts
Christine Russo-Martines	John Martines	Probate & Family Court Docket MI09D-3575-DR Middlesex, SS Commonwealth of Massachusetts
Leslie B. Charm, et al.	Eugene H. Kohn	Superior Court Suffolk, ss Civil Action No. 08-2789-BLS2
Commissioner of Internal Revenue (Respondent)	William Cavallaro & Patricia Cavallaro (Petitioner)	United States Tax Court Docket No. 3300-11; 3354-11
Christine French	Paul French	Probate & Family Court Docket MI09D-4336-DR Middlesex, SS Commonwealth of Massachusetts
Michael Alan Martin	Cynthia Ann Martin	Probate & Family Court Docket No. 08D-1685-DV1 ESSEX, SS COMMONWEALTH OF MASSACHUSETTS