

**SCOTT R. SALTZMAN,
CPA, CVA, ASA, CFFA**
CURRICULUM VITAE

Areas of Professional Specialization

Services primarily limited to business valuations, economic damage analysis, and forensic accounting. Have been qualified as an expert in District, Federal and Bankruptcy courts. Services include, but not limit to the following types of engagements:

- Business Valuations
 - Marital dissolutions
 - Estate and gift tax planning
 - Litigation and expert witness matters
 - Mediation and arbitration
 - Buy/Sell purchase agreements
 - Damages, business interruption and loss profit claims
 - Shareholder, investor and transaction disputes
 - Charitable contribution of business interest
 - Corporate financing and recapitalization
 - Mergers, acquisitions, and divestitures
 - Subchapter S elections
- Forensic, Litigation Consulting and Expert Testimony
 - Fraud and forensic investigations
 - Misapplication of funds or assets
 - Professional malpractice claims
 - Class action lawsuits
 - Reorganization, bankruptcy, and solvency matters
 - Personal injury and wrongful death
 - Economic loss claims, loss profits, and lost wages
 - Damage calculations, discovery and critiques
 - Marital dissolution
 - Valuation matters

Certification, Accreditation and Licenses

- Certified Public Accountant - 1989
- Certified Valuation Analyst - 1994
- Accredited Senior Appraiser (Business Valuations) - 1999
- Certified Forensic Financial Analyst - 2008
- Diplomat, American Board of Forensic Accounting - 1997-2008
- General Securities Registered Representative License (Series 7) - 2000-2008
- Uniform Investment Advisor Combined State Law Examination (Series 66) - 2000-2008
- Resident Producer, Life Insurance License - 2001-2006

Professional History

- Saltzman LLC
 - Managing Member - 2005 to Present
- Saltzman Hamma Nelson Massaro LLP (Saltzman Cohen Massaro & Company, P.C.)
 - Partner/Shareholder - 1997 to 2005
 - Senior/Manager/Director - 1991 to 1996
- Deloitte & Touche LLP
 - Staff/Senior - 1988 to 1991

Professional Appointments and Memberships

National Association of Certified Valuation Analysts

- President (June 2002 to present) - Appointed by the Chief Executive Officer
- Executive Advisory Board:
 - Chairman (June 2001 to June 2002)
 - Member (June 1999 to June 2002) - Elected by the general membership
- Certification Board:
 - Chairman (June 1998 to June 1999)
 - Member (June 1997 to June 1999) - Elected by the general membership

Colorado State Board of Accountancy

- Member (August 1999 to August 2007)
- President (August 2003 to August 2004)

Member:

- National Association of Certified Valuation Analysts (1994 to present)
- American Society of Appraisers (1999 to present)
- American Institute of Certified Public Accountants (1989 to present)
- Colorado Society of Certified Public Accountants (1989 to present)
- The American College of Forensic Examiners (1998 to 2008)

Education

University of Denver, Colorado

- Bachelor of Science in Accounting
- September 1985 to May 1988

Arizona State University, Arizona

- September 1984 to June 1985

Professional Instructor

- Designed, developed, and instruct the courses “Understanding Financial Statements and Business Valuations” and “Litigating Financial Issues” that have obtained the Colorado Board of Continuing Legal and Judicial Education approval for continuing legal education accreditation.
- National instructor for the National Association of Certified Valuation Analysts
 - Instructed multiple three day courses throughout the country on the fundamentals, techniques, theory, and application of business valuations.
 - Instructed multiple half day courses throughout the country on the levels (standards) of value utilized in business valuations.
 - Instructed a week long course on fundamentals in litigation and expert witness boot camp.
- Instructed multiple courses on Colorado Rules and Regulations regarding Title 12, Article 2, Colorado Revised Statutes, Accountants, for the University of Denver.

Articles Authored

Economic Damages: A Basic Primer on What Damage Experts Need To Know. *Financial Valuation and Litigation Expert*. December 2006/January 2007.

IRC§409A: Why It Is Important to Public and Private Companies. *Financial Valuation and Litigation Expert*. June/July 2007.

Conflict of Interest: Marital Dissolution. *Financial Valuation and Litigation Expert*. December 2007/January 2008.

Getting Conflicted Out of Engagements: An Old Game. *Financial Valuation and Litigation Expert*. February/March 2009.

Financial Reporting: What is in the Best Interest of the Public. *Financial Valuation and Litigation Expert*. August/September 2010.

Community Activities

- Past Member, Board of Directors, Young Americans Education Foundation and Young Americans Bank - The only USA not-for-profit bank holding company and USA state chartered bank with the mission to further the education of young people
- Past Treasurer and Member, Board of Directors, University of Denver Bridge Project
- Past Treasurer/Secretary and Member, Board of Directors, Cherry Creeks Arts Festival
- Past Chairman and Member, Board of Directors, Denver Partners and GRASP (Gang Rescue and Support Project) - A mentoring organization that focuses on at-risk youth