

## *Jeremy C. Smith, ASA*

### *EDUCATION & EMPLOYMENT EXPERIENCE*

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Jeremy C. Smith is a Managing Director at Financial Research Associates. Mr. Smith specializes in the valuation of closely held businesses and professional practices, as well as forensic accounting and other litigation related services.

Mr. Smith has been actively involved in the appraisal profession since 2006. His valuations have been used for many purposes including marital dissolution, estate and gift tax, corporate and management planning, dissenting shareholder and oppression matters, employee stock ownership plans, and the purchase and sale of businesses.

Prior to joining Financial Research Associates, Mr. Smith was a Commercial Credit Analyst for Commerce Bank, in Harrisburg, Pennsylvania. At Commerce, he was responsible for the preparation of credit research, financial analysis, and reports for commercial loan requests. Prior to that, Mr. Smith was employed as an Investment Accountant at SEI Investments, a mutual fund company located in Oaks, PA.

Mr. Smith obtained a Bachelor of Science in Business Administration degree in Finance from Shippensburg University in May of 1999.

Representative assignments:

- ◆ Closely held businesses and professional practices
- ◆ Intangible assets
- ◆ Publicly traded securities
- ◆ Stock options and restricted stock
- ◆ Forensic accounting
- ◆ Lifestyle and income analysis
- ◆ Net worth analysis
- ◆ Asset tracing

### *PROFESSIONAL AFFILIATIONS*

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American Society of Appraisers – Accredited Senior Appraiser – Business Valuation

### *PUBLICATIONS AND PRESENTATIONS*

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- ◆ “Constructing an Alimony Buyout” with Les Barenbaum, *American Journal of Family Law*, Winter 2017 and [Slicing Up the Pie: Property Distribution in Pennsylvania](#), Third Edition, published in 2016
- ◆ “Analyzing Alimony Buyouts” *American Academy of Matrimonial Lawyers* newsletter, Fall 2014



PUBLICATIONS AND PRESENTATIONS (CONT'D):

- ◆ “The New Dynamic for Celebrity Business” with Jay Fishman, BVR’s Guide to Personal v. Enterprise Goodwill – 2008.
- ◆ Mr. Smith has participated in the mock trial process and provided student instruction on valuation and litigation support as part of the American Bar Association’s Family Law Advocacy Institute.
- ◆ Mr. Smith has also provided review, edit, and other contributions to “The Business Valuation Bench Book”, authored by Jay E. Fishman and William J. Morrison – 2017.
- ◆ Panelist NJSBA 2016 Family Law Retreat – various issues in family law.
- ◆ Participation at PICPA 2013 Divorce Conference, presenting on Buy-Sell Agreements, October 2013.
- ◆ Participation at PICPA 2012 Divorce Conference, presenting on the valuation process within a course-wide case study – October 2012.

TESTIMONY EXPERIENCE

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- ◆ Mr. Smith has provided deposition testimony in arbitration in the state of New Jersey.