

PETER H. BELL, CPA, FABFA, CRFAC®, CVA
1735 Dilworth Road East
Charlotte, NC 28203

Telephone: 704-525-9999 Fax: 704-525-7788
Peter@peterbellpllc.com

EDUCATION

University of Florida, 1976, Bachelor of Science in Business Administration, Accounting Major
National Association of Certified Valuators and Analysts – 2008, Business Valuation Training

CERTIFICATIONS

Licensed CPA, North Carolina, 1982 (13614)
Licensed CPA, Florida, 1978 (AC0006785)
Certified Forensic Accountant, 2004
Certified Valuation Analyst, 2008
Fellow of the American Board of Forensic Accountants, 1998

PROFESSIONAL AFFILIATIONS

Associate Member, Association of Certified Fraud Examiners
Member, NCACPA (North Carolina Association of Certified Public Accountants)
Member, AICPA (American Institute of Certified Public Accountants)
Member, NACVA (National Association of Certified Valuators and Analysts)

PROFESSIONAL EMPLOYMENT HISTORY

2014 - Present	Manager-Member, Director, Peter Bell, PLLC, Charlotte, North Carolina
1984 - 2013	Proprietor; Peter Bell CPA, Charlotte, North Carolina
1982 - 1983	Supervisor; Cherry Bekaert & Holland CPAs, Charlotte, North Carolina
1980 - 1982	Supervising Senior; Main Hurdman, Charlotte, North Carolina
1977 - 1980	Associate; Saltmarsh, Cleaveland & Gund CPAs, Pensacola, Florida
1976 - 1977	Staff Accountant; Leo V. Davis CPA, Milton, Florida

PROFESSIONAL EXPERIENCE

Valuations: Prepare businesses valuations, economic loss due to alienation of affection and criminal conversation, and personal net worth statements; determine fair market value as a result of detailed analyses including data accumulation, quantitative analysis, financial analysis, and the selection of the appropriate valuation criteria. Such businesses include construction, electrical engineering, law firms, dental and medical practices, fence installation, life insurance, real estate sales, real estate investment, painting, computer software, communications, yoga instruction, event planning, interior design, auto sales, a commodities broker and an attorney recruiting firm.

Audits: Perform financial audits for such businesses including tobacco, construction, churches, non-profit agencies, local government, textile manufacturers, truck manufacturer, furniture manufacturers, steel distributor and manufacturer, chemical company, real estate developers, banks, hospitals, hardware distributor, computer software developer, securities dealer, soft drink bottler, and vending machine operators. Perform forensic audits for such businesses including bail bonding, real estate developers, construction, churches, vending machine operators, and mobile home retailer.

Consulting: Consult for accounting systems designs for construction companies, engineers, churches, fund raising, real estate developers, distributors, medical practices, restaurants, convenience stores, laundries, vending machine operators, automobile dealers, and mortgage brokers.

Expert witness testimony: Testify in civil litigation for divorce and equitable distribution matters regarding tracing of assets and verification of revenues for businesses including auto body repair, real estate developers, a certified public accountant (CPA), a restaurant and a mobile home retailer. Developed evidential material for tracing of assets and verification of revenues for construction companies, real estate developers, a stone quarry and a church. Expert witness testimony for the defense in federal court regarding money laundering and conspiracy to distribute controlled substances.

In the District Court, testify in litigation involving the reasonable needs of a child when the income of the parties exceeds the North Carolina Uniform Child Support Guidelines, including the use of statistical data, data provided by the United States Government, consumer price index information and other data related to expenditures for children. In addition, testify in family law cases in North Carolina as it relates to actual expenses for reasonable needs of the parties, and to affidavits of financial standing, forensic examination of affidavits of financial standing, and review of actual data upon which affidavits of financial standings are based. Expert testimony as it relates to taxation and its effects on alimony and post separation support. Expert testimony as it relates to giving data to the trier of fact in family law cases as to what individual and corporate tax returns actually represent, providing expert testimony in explaining individual and corporate tax returns, and expert testimony regarding state and federal tax regulations as they apply to tax returns admitted into evidence in family law cases. Provide expert witness testimony as well as depositional appearances as it relates to business valuations prepared for family court issues.

Other related experience: Tax planning and compliance for individuals and companies in construction, retail, wholesale, distribution, manufacturing, service industries, schools, foundations, medical practices, restaurants, farms, entertainment and fund raising. Numerous instances of representation for taxpayers before taxing authorities when unreported income was at issue.

TESTIMONY (PRIOR 15 YEARS)

Melanie H. Brooker v. Ronald W. Brooker (00-CVD-1818); April 25, 2007

Calculation of Child Support – Income in excess of NC Uniform Child Support Guidelines.
North Carolina; Mecklenburg County; District Court Division
Attorney: Thomas Bush; Law Offices of Tom Bush, P.A.

Jean Edith Mantekas v. Konstantinos S. Mantekas (07-CVD-16642); November 28, 2007, July 11, 2008 & January 21, 2009

Determination of value of restaurant. Tracing of funds.
North Carolina; Mecklenburg County; District Court Division
Attorney: Thomas Bush; Law Offices of Tom Bush, P.A.

Laura Phillips v. Walter Phillips (08-CVD-11286); November 23, 2009 & January 25, 2010

Determination of value of printing company.
North Carolina; Mecklenburg County; District Court Division
Court Appointed: Judge Culler

Blake J. Geoghagan v. Bernadette M. Geoghagan (09-CVD-26047); April 27, 2010

Calculation of tax-effected alimony and net cash flow.
North Carolina; Mecklenburg County; District Court Division
Attorney: Tate Sterrett; Horack Talley Pharr & Lowndes, P.A.

Suzanne St. Clair Belk v. William I. Belk (09-SP-7845); July 8, 2010 & August 13, 2010

Calculation of lost earnings from misappropriated funds.
North Carolina; Mecklenburg County; Superior Court
Attorney: Beth Hodges; Horack Talley Pharr & Lowndes, P.A.

David Bradley v. Laura L Bradley (08-CVD-18356); August 20, 2010

Determination of value of legal recruiting firm. Calculation of value of active management of investment account.
North Carolina; Mecklenburg County; District Court Division
Attorney: Thomas Bush; Law Offices of Tom Bush, P.A.

Ivonne Morgan v. David Morgan (08-CVD-26873 & 11-CVD-8876); May 18, 2012

Determination of additional alimony over base pay.
North Carolina; Mecklenburg County; District Court Division
Attorney: Nick Cushing; Law Offices of Tom Bush, P.A.

John T. Parker v. Luan S. Parker (18-CVD-15375); November 21, 2013

Determination of post separation support and reasonable alimony. Calculation of expenditure level at stated income
North Carolina; Mecklenburg County; District Court Division
Attorney: David Self; Rosen Law Firm

Anita P. Edwards vs. Earl H. Edwards, JR. (12-CVD-9989); March 26, 2014

Determination of tax effect of alimony on income.
North Carolina; Mecklenburg County; District Court Division
Attorney: J. Gregory Hatcher; Hatcher Law Group

Lisa K. Pickles vs. Eric Geoffrey Blough (11-CVD-16459); February 24, 2014, August 19, 2014
Review post separation support and tax effect of defendant's actions.
North Carolina; Mecklenburg County; District Court Division
Attorney: Lee Myers, Myers Law Firm

Belinda Sherwood Showfety vs. Kevin Joseph Showfety (08-CVD-2853); October 28, October 29, 2014,
February 18, 2015, March 18, March 19, March 27, 2015
Analyze financial data for the purpose of asset tracing
North Carolina; Rowan County; District Court Division
Attorney: James A. Davis, Davis Law Firm

Ana B. Arroyo vs. Miguel A. Yanez (15-CVD-3522); December 14, 2016
Analyze financial data for the purpose of equitable distribution and alimony
North Carolina; Mecklenburg County; District Court Division
Attorney: James A. Warren, Jr., Law Office of James A. Warren, Jr.

Cheryl L. Bragg vs. Larry M. Bragg (15-CVD-1035); August 30, 2017
Determination of value of real estate development companies. Calculation of income for the purpose of equitable distribution and alimony
North Carolina; Gaston County; District Court Division
Attorney: Greg Hatcher, Hatcher Law Group

Cheryl L. Bragg vs. Larry M. Bragg (15-CVD-1035); September 4, 2018, September 5, 2018
Determination of tax effect of alimony on income. Determination of value of Real Estate Development Company. Determination of income.
North Carolina; Gaston County; District Court Division
Attorney: Greg Hatcher, Hatcher Law Group

Cheryl L. Bragg vs. Larry M. Bragg (15-CVD-1035); November 27, 2018
AICPA Code of Conduct, SSVS-1, Circular 230
North Carolina; Gaston County; District Court Division
Attorney: Greg Hatcher, Hatcher Law Group

Cheryl L. Bragg vs. Larry M. Bragg (15-CVD-1035); January 30, 2019
Determination of value of Real Estate Development Company. Determination of income.
North Carolina; Gaston County; District Court Division
Attorney: Greg Hatcher, Hatcher Law Group

Al Hudson vs. Ansle Hudson (18-CVD-23402 (THH)); July 9, 2019
Interim Distribution Analysis.
North Carolina; Mecklenburg County; District Court Division
Attorney: Ron Skufca, Skufca Law

Spangler Acquisition, LLC vs. MR Restoration Services, Inc. and Michael R. Reed (17-CVS-2611);
November 5, 2019, November 6, 2019
Financial analysis of value and the benefit of the bargain of a restoration company.
North Carolina; Union County; Superior Court Division
Attorney: Tamara DiVenere, Reeves DiVenere Wright

Michael Vergili, Tsuyoshi Ono, Ramen Concepts I, LLC, MW21, LLC, Churu LLC vs. Michael Shortino, MSCS Holdings, LLC, Blue Ocean Hospitality Consulting Group, LLC, South End Grocery LLC (19-CVS-15623);
November 18, 2020

Financial analysis and rebuttal witness of valuation of a Ramen Restaurant
North Carolina; Mecklenburg; Superior Court Division
Attorney: Erik Rosenwood, Rosenwood, Rose & Litwak, PLLC

Anwar Husein vs. Angela Garcia (12-CVD-2441); December 1, 2020

Financial analysis of valuation of pastry business, analysis of comingling and diversion of corporate assets.
North Carolina; Iredell County; District Court Division
Attorney: Greg Hatcher, Hatcher Law Group

ProNvest, Inc. vs. Truist Bank, f/k/a Branch Banking and Trust Company (Private Arbitration); April 20, 2022

Economic Loss due to contract termination.
North Carolina; Mecklenburg County
Attorney: Erik Rosenwood, Rosenwood, Rose & Litwak, PLLC

Myra Wenninger vs. Lee Wenninger (19-CVD-18350); April 25, 2022, April 26, 2022

Financial analysis of valuation of LLC holding DSTs, retirement account tracing and asset tracing.
North Carolina; Mecklenburg County; District Court Division
Attorney: Lee Myers, Myers Law Firm