

PAUL BENT



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Corporate investment banker, attorney, consultant, financial advisor, arbitrator, and testifying expert with more than 30 years experience in developing, arranging, negotiating, and closing structured corporate financings involving equipment, facilities, large ticket assets, and projects.

Specialized knowledge and experience in the areas of leveraged equipment leasing; vendor and manufacturer financing programs; computers, software, and data processing issues; cross-border equipment financing; power generation facility and project financing; and negotiation and documentation of multi-party corporate financing transactions. Knowledgeable and experienced in corporate finance, financial documentation, complex financial structuring, pricing and analysis, general California and federal law and related income tax issues.

1984-Present

GOODSMITH & Co.

GoodSmith & Co., Incorporated

Long Beach, CA
President and General Counsel

Investment Bankers
www.goodsmith.com

Corporate management and legal affairs of a boutique investment banking firm specializing in large ticket equipment leasing and asset-based corporate financing.

- Arranging, negotiation, and documentation of corporate financing transactions with corporations, equipment lessors, lessees, lenders, borrowers, and their counsel.
- Specific areas of concentration:
 - Big ticket tax leveraged equipment leases.
 - Collateralized, asset-based, and other corporate commercial loans and financing transactions.
 - Facility leases, leveraged leases, and project financings in fossil fuel and alternative energy generation, telecommunications, and real estate development.
 - Motor vehicle fleet and acquisition financing.
 - Cross-border and international equipment financings, concentrating in Europe and the Far East.
 - Lease receivables-backed securitizations and lending transactions.

2003-PRESENT



The Alta Group, LLC
Reno, NV
Senior Managing Director
Leader, Legal Services Practice

International Leasing and Financial Consultants
www.thealtagroup.com

Development and management of the firm's Legal Support Services practice. Consulting and advisory services for clients of The Alta Group throughout the world in matters involving:

- Expert testimony, opinions, and analyses regarding equipment leasing, leveraged leasing, asset-based lending, industry custom and practice, contract interpretation, and related areas of law and business.
- Corporate advisory services in equipment leasing, leveraged leasing, vendor financing, motor vehicle financing, project financing, asset-based lending, and related areas of corporate finance.
- Oversight and management of legal services, transaction documentation, provision of local outside counsel, legal and regulatory compliance, and related activities.
- Alternative dispute resolution in connection with domestic and cross-border corporate financing, equipment leasing, project financing, and related transactions.

1981-1983

Century
Financial Services

Century Financial Services, Inc.
Irvine, CA
Vice President and General Counsel

Corporate Financial Advisors

Legal affairs of a corporate financial advisory services firm, with a specialization in income tax driven transactions and equipment leases.

- Negotiation and documentation of many corporate financing transactions with very large to mid-sized corporations and their counsel.
- Specific areas of concentration:
 - Middle market tax and finance leveraged equipment leases.
 - Large ticket tax benefit transfers ("safe harbor" leases) under former I.R.C. §168(f)(8).

1972-1980



Hughes Aircraft Company
El Segundo, CA
Manager, RSG/Information Processing Center

Aerospace Manufacturer

Establishment, organization, software development, installation, and operation of a large centralized engineering data processing facility for the Radar Systems Group. Management, software development, and operation of the Radar Systems Group military aircraft cockpit display simulation and analysis facility.

Education	J.D., Southwestern University School of Law Associate Editor, Southwestern University Law Review A.B., <i>cum laude</i> , Mathematics and Computer Science, UCLA Highest mathematics department honors Pi Mu Epsilon (national honorary mathematics society)
Memberships & Affiliations	<ul style="list-style-type: none">• Bar of the United States Supreme Court• Bar of the U.S. District Court for the Central District of California• California State Bar • Equipment Leasing and Finance Association• LJN's Equipment Leasing Newsletter (<i>Board of Editors</i>)• International Technology Law Association (<i>Advisory Board Member, former President</i>) • American Arbitration Association (<i>Commercial Arbitrator</i>)• U.S. District Court for the Central District of California (<i>Attorney Settlement Officer</i>)• Southern California Mediation Association (<i>former Treasurer</i>)• Arbitration and Mediation Center, World Intellectual Property Organization (WIPO) (<i>Arbitrator, Mediator</i>) • Long Beach Bar Association (<i>Lawyer of the Year 2012, Technology Committee Chairman, former Board of Governors</i>)• Joseph A. Ball/Clarence S. Hunt American Inn of Court (<i>President, Master of the Bench, Executive Committee Member, Treasurer</i>) • Board of Visitors, School of the Arts and Architecture, UCLA• The Recording Academy (<i>Grammy® Voting Member</i>) • California Department of Real Estate (<i>former licensed Real Estate Broker</i>)• U.S. Federal Communications Commission (<i>former licensed Commercial Radiotelephone Operator</i>)
Publications	<i>See attached</i>
Expert Witness Engagements	<i>See attached</i>
References	<i>Upon request</i>

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PUBLICATIONS

Paul Bent has authored or co-authored the following published works.

“Dodd-Frank: What About Leasing?” (*LJN’s Equipment Leasing Newsletter*, October 2011, part 2 of a 2-part article)

“Dodd-Frank: What About Leasing?” (*LJN’s Equipment Leasing Newsletter*, September 2011, part 1 of a 2-part article)

“Considering the Alternatives in Alternative Energy” (*Equipment Leasing Today*, October 2008)

“Investing in Alternative Energy Equipment and Projects” (*Journal of Equipment Lease Financing*, Spring 2008)

“The Future of Financing Alternative Energy Equipment” (with Professor Gilbert E. Metcalf, Tufts University; Equipment Leasing & Finance Foundation, October 2007)

“When is a Consumer? The Dynamics of a Changing Leasing Landscape” (*Equipment Leasing Today*, September 2005)

“Cross-Border Disputes and the Potential for Resolution via Mediation” (*LJN’s Equipment Leasing Newsletter*, July 2005)

“Mediation in Leasing” (with Susan Rosenthal; *Equipment Leasing Today*, January 2005)

“Transaction Troubles? The Courtroom’s Not Your Only Recourse” (*AFP/Exchange*, November/December 2004)

“Avoiding the Courtroom When the Transaction Goes Bad” (*The Secured Lender*, September/October 2004)

“Mediation Provides a Different Way to Address Defaults” (*Business Leasing News*, September 2004)

“Transaction Gone Bad? You CAN Avoid the Courtroom” (*Business Credit*, July/August 2004)

“Leveraged Lease Gone Bad? You CAN Avoid the Courtroom” (*LJN’s Equipment Leasing Newsletter*, May 2004)

“Resolving Conflicts in Real Time” (*Grynbaum’s Dispute Prevention Newsletter*, April 2004)

“Managing Conflict in IT Outsourcing” (with Matthew T. Furton; *Outsourcing Journal*, in 2 parts, October and November 2003)

“Hardware and Software Lease Transactions” (Fifteenth Annual Computer Law Institute; *Practising Law Institute*, Los Angeles, 1993. Republished by Business Laws, Inc., 1994).

“Financing Software Acquisitions” (Computers: The Legal/Business Interface; *Computer Law Association*, Boston, 1990).

“Computer Lease Financing” (Eleventh Annual Computer Law Institute; *Practising Law Institute*, Washington, DC, 1989).

“Lease Financing After the New Tax Act” (Ninth Annual Computer Law Institute; *Practising Law Institute*, New York, 1987).

“Special Problems in Conventional, Third Party, and Leveraged Leases” (Computer Law: Acquiring Computer Goods and Services; *Practising Law Institute*, Los Angeles, 1982).

“Contracts for the Mass Markets” (Second Annual U.S.C. Computer Law Institute; *University of Southern California*, Los Angeles, 1981).

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