

PAUL BENT



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Corporate investment banker, attorney, consultant, financial advisor, arbitrator, and mediator 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, related income tax issues, and international financing terms.

2003-PRESENT



The Alta Group™

The Alta Group

Glenbrook, NV
Principal

International Leasing and Financial Consultants

www.thealtagroup.com

Responsible for providing consulting and professional services for Alta Group clients throughout the world in matters involving:

- Equipment leasing, leveraged leasing, vendor financing, motor vehicle financing, project financing, asset-based lending, and related areas of corporate finance.
- 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.
- Alternative dispute resolution in connection with domestic and cross-border corporate financing, equipment leasing, project financing, and related transactions.
- Oversight and management of legal services, transaction documentation, provision of local outside counsel, legal and regulatory compliance, and related activities.

1984-Present

GOODSMITH & Co.

GoodSmith & Co., Incorporated

Long Beach, CA
President and General Counsel

Investment Bankers
www.goodsmith.com

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

- Arranging, negotiating, and documenting corporate financing transactions with corporations, equipment lessors, lessees, lenders, borrowers, and their counsel.
- Specific areas of concentration include:
 - Big ticket tax leveraged equipment leases.
 - Collateralized, asset-based, and other corporate commercial loans and financing transactions.
 - Vendor, manufacturer, and customer financing programs.
 - 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.
 - Computers, data processing, and software leases and loans.
 - Lease receivables-backed securitizations and lending transactions.

1981-1983

Century
Financial Services

Century Financial Services, Inc.

Irvine, CA
Vice President and General Counsel

Corporate Financial Advisors

Responsible for all legal affairs of a firm providing corporate financial advisory services, with a specialization in income tax driven transactions and equipment leases.

- Negotiated and documented many corporate financing transactions with very large to mid-sized corporations and their counsel.
- Specific areas of concentration included:
 - 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

Hughes Aircraft Company

El Segundo, CA
Manager, RSG/Information Processing Center

Aerospace Manufacturer

Responsible for the establishment, organization, installation, and operation of a large centralized data processing facility for the Radar Systems Group.

1968-1972

XEROX

Xerox Data Systems

(formerly Scientific Data Systems)
Los Angeles, CA
Customer Engineering Supervisor

Computer Manufacturer

Responsible for the maintenance and repair of digital mainframe computers, computer peripheral equipment, and data processing systems.

1962-1968



U.S. Navy

Satellite Navigation Systems, Submarine Service, Pacific Fleet

Education

J.D. (Law Review), Southwestern University School of Law
Associate Editor, Southwestern University Law Review
A.B., *cum laude*, Mathematics and Computer Science, UCLA
Highest mathematics department honors
Pi Mu Epsilon, national honorary mathematics society

Memberships & Affiliations

- Bar of the United States Supreme Court
- Bar of the U.S. District Court for the Central District of California
- California State Bar
- Los Angeles County Bar Association
- Long Beach Bar Association (*Technology Chairman, former Board of Governors*)
- Ball/Hunt American Inn of Court (*Executive Committee, Treasurer*)
- Equipment Leasing and Finance Association
- International Technology Law Association (*Advisory Board, former President*)
- Southern California Mediation Association (*former Treasurer*)
- Association for Conflict Resolution, Los Angeles Chapter
- Board of Visitors, School of the Arts and Architecture, UCLA
- The Recording Academy (*Grammy® Voting Member*)
- Screen Actors Guild
- American Federation of Television and Radio Artists
- American Guild of Musical Artists
- Former Licensed California Real Estate Broker
- Former Licensed F.C.C. Radiotelephone Operator 2nd Class

Publications

See attached

Expert Witness Engagements

Upon request

References

Upon request

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PUBLICATIONS

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

“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)

“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” (*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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