

Boris Steffen, CDBV

Province

BACKGROUND

Boris J. Steffen is a Managing Director with Province, Inc. With over 30 years of experience as a financial advisor and expert witness to holders of interests and claims on matters of accounting, finance, valuation and solvency, he has consulted in over \$100 billion of mergers, acquisitions and restructurings. As such, his practice has included Special Litigation Committee service, acting as the independent accounting expert in post-closing working capital disputes, evaluating asset acquisitions and serving as an expert witness with respect to issues including the interpretation of accounting principles, allocation of costs, specificity of merger synergies, actual and constructive fraudulent transfers, and fair value, including before the Delaware Court of Chancery. Industries in which he has consulted include aerospace, aggregates, batteries, beef processing, biotechnology, cable networks, chemicals, consumer products, financial services, food & beverage, independent power, pharmaceuticals, oil & gas, real estate, retail, semiconductors, software, steel, telecom, electric utilities and vitamins.

PRIOR BUSINESS EXPERIENCE

Prior to joining Province, Mr. Steffen was a Senior Managing Director with GlassRatner, and the Southeast leader of the Financial Investigations & Dispute Advisory Services practice of RSM US LLP. Previously, he was a Managing Director with Gavin / Solmonese, a Principal and Director with Navigant Economics, LLC (fka Chicago Partners), a Partner with Bates White, LLC, a Senior Consultant with the Antitrust, Finance and Damages Practice of the Economics and Policy Group of LECG, Inc. and a Senior Staff member of the Office of Accounting & Financial Analysis of the Federal Trade Commission, Bureau of Competition. Mr. Steffen also served as Manager of Acquisitions in Corporate Development for U.S. Generating, Inc. and as Group Leader/Accountant and Auditor in Corporate Finance for Inland Steel Industries, Inc.

EDUCATION AND CERTIFICATIONS

M.M., with specializations in Accounting and Finance, Northwestern University, Kellogg School of Management

B.S., Finance, DePaul University

B.M., Applied Music, with emphasis in trumpet performance, DePaul University

Certified Public Accountant Certificate, Virginia license 46485

Certificate in Distressed Business Valuation, Association of Insolvency and Restructuring Advisors

Accredited Senior Appraiser, American Society of Appraisers

Accredited in Business Valuation, American Institute of Certified Public Accountants

Chartered Global Management Accountant

PROFESSIONAL ACTIVITIES

Board Member, Association of Insolvency & Restructuring Advisors

Coordinating Editor, Value & Cents, American Bankruptcy Institute Journal

Co-Editor, Association of Insolvency & Restructuring Advisors Journal

Co-Chair, Appraisal & Valuation Sub-Committee of the American Bar Association, Section of Litigation
Expert Witness Committee