



### PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants  
Oregon Society of Certified Public Accountants, past chair  
American Society of Appraisers, Oregon Chapter, 1<sup>st</sup> VP

### EDUCATION/CERTIFICATIONS

Bachelor of Science in Accounting, Azusa Pacific University,  
Cum Laude

CPA - Certified Public Accountant with the American  
Institute of Certified Public Accountants

CFF - Certified in Financial Forensics with the American  
Institute of Certified Public Accountants

ABV - Accredited in Business Valuation with the American  
Institute of Certified Public Accountants

ASA - Accredited Senior Appraiser with the American  
Society of Appraisers, specializing in business valuation  
discipline

### INDUSTRY EXPERTISE

Automobile  
Construction  
Manufacturing  
Professional Services

### SPECIALIZATIONS

Business valuation services  
Financial advisory services  
Economic analysis

### BACKGROUND

BV Advisors, LLC, a valuation and litigation support services firm located in Portland, Oregon, was founded by Lee Foster in 2002. Lee provides project planning, project management, and project execution for financial valuation and litigation engagements encompassing economic analysis, financial advisory, and business valuation services related to public and privately held companies.

Lee has valued business enterprises, debt securities, fractional interests, and various other intangible assets, as well as conducted various discount study analyses and implementation (including blockage discounts). This valuation-related experience encompasses various industries and methodologies in financial valuation. Many of the appraisals performed by Lee have been for transaction, gift and estate tax planning, financial reporting, shareholder disputes, commercial litigation, marital dissolution, mergers and acquisitions (including fairness opinions), as well as other business transactions. Lee has completed numerous engagements for transfer tax purposes, particularly with respect to pass through entities such as limited liability companies, family limited partnerships, and S-corporations.