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**COMMERCIAL ARBITRATOR, ATTORNEY, INVESTMENT BANKER,  
CORPORATE FINANCIAL ADVISOR, AND INDUSTRY EXPERT**

More than 20 years experience arbitrating and mediating hundreds of disputes in technology, equipment and machinery, and related areas of corporate finance, equipment leasing, business dissolutions, contract disputes, and intellectual property matters.

More than 35 years experience as corporate financial advisor and investment banking executive.

Over 40 years experience in developing, arranging, and negotiating structured corporate financings, large ticket equipment leases, large scale project financings, real estate projects, and related business transactions.

Specialized knowledge and experience in the areas of –

- Disputes involving corporate governance, financing, and business transactions
- Multi-party, cross-border, and specialized corporate financings
- Corporate financing advice and consultation for a wide range of businesses
- Equipment and real estate leases, loans, and financings
- Project financings involving alternative energy assets
- Transactions involving intellectual property matters

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**2001 – PRESENT**

**Paul Bent | Arbitration**

Long Beach, CA  
Principal

*Dispute Resolution Professionals*

<https://arbitrator.financial>

Private commercial arbitration and dispute resolution for businesses and institutions. Arbitrator or mediator in more than 400 cases involving –

- Technology and equipment leasing and financing
- Real estate development and financing
- Large, multi-party, and complex corporate financing
- Business formations, dissolutions, and management issues
- Project financing and secured lending
- Intellectual property ownership, rights, and licensing
- Outsourcing and third-party services and transactions

**1984 – PRESENT****GoodSmith & Co., Incorporated***Investment Bankers*

Long Beach, CA  
President and General Counsel

<https://goodsmith.com>

Boutique investment banking firm specializing in large ticket equipment leasing and asset-based corporate financing. Specific areas of concentration include –

- Big ticket tax leveraged equipment leasing and financing
- 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, technology, transportation, and real estate development
- Motor vehicle fleet and acquisition financing
- Cross-border and international equipment and real estate financings, concentrating in Europe and the Far East
- Lease receivables-backed securitizations and lending transactions

**2003 – PRESENT****The Alta Group, LLC***International Leasing and Financial Consultants*

Spencerport, NY  
Senior Managing Director  
Leader, Legal Services Practice

<https://thealtagroup.com>

Consulting, advisory, and expert witness services for clients throughout the world in matters involving –

- Equipment leasing, leveraged leasing, asset-based lending, industry custom and practice, pricing and transaction economics, and related areas of law and business
- Vendor financing, vendor programs, fleet motor vehicle financing, project financing, and related areas of corporate finance
- Contract structuring and interpretation, U.C.C. application and analysis, and related regulatory and licensing issues

**1981 – 1983****Century Financial Services, Inc.***Corporate Financial Advisors*

Irvine, CA  
Vice President and General Counsel

Corporate financial advisory services, focusing on –

- Highly specialized income tax driven transactions
  - Tax benefit transfers (*former I.R.C. §168(f)8*)
  - Alaska Native Claims Settlement Act (*income tax benefit acquisition transactions*)
- Leveraged equipment leases
- Commercial financing

**1972 – 1980**

**Hughes Aircraft Company**

*Aerospace Engineering and Manufacturing*

Culver City, CA

Computer Scientist, Data Processing Manager

- Department management and operations of military aircraft cockpit and radar systems simulation facility
- Development and management of large scale computing center devoted to airborne radar systems engineering, testing, and research

**1968 – 1972**

**Xerox Data Systems** (*formerly Scientific Data Systems*)

*Computer Manufacturer*

Santa Monica, CA

Customer Engineering Supervisor

Customer service and support for SDS Model 930, 9300, Sigma 5, and Sigma 7 engineering computer systems and mainframes (including the first node of the Internet, at UCLA)

**1962 – 1968**

**U.S. Navy**

Submarine Service, Pacific Fleet

Fleet ballistic missile submarine satellite navigation, radio navigation, and optical/celestial navigation systems

**EDUCATION**

J.D., 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

**PROFESSIONAL  
AFFILIATIONS**

- Bar of the United States Supreme Court
- Bar of the United States District Court for the Central District of California
- California State Bar
- Long Beach Bar Association (*Lawyer of the Year 2012, Member Board of Governors, Technology Chair*)
- Equipment Leasing and Finance Association (*Edward A. Groobert Award for Legal Excellence 2024, Legal Committee, Amicus Subcommittee, Federal Regulations Subcommittee, Publications Subcommittee*)
- Ball / Hunt / Schooley American Inn of Court (*Master of the Bench, Member of the Executive Committee, Treasurer, former President*)
- International Technology Law Association (*Member of the Advisory Board, former President*)
- California Department of Real Estate (*former licensed Real Estate Broker*)
- U.S. Federal Communications Commission (*former licensed Commercial Radiotelephone Operator*)

**DISPUTE  
RESOLUTION  
AFFILIATIONS**

- Commercial Arbitrator, American Arbitration Association (*Large and Complex Case Panel, Consumer Panel*), Los Angeles and San Diego Regions
- Attorney Settlement Officer, U.S. District Court, Central District of California
- Southern California Mediation Association (*former Treasurer*)
- Association for Conflict Resolution, Los Angeles Chapter
- World Intellectual Property Organization (WIPO) (*Arbitrator and Mediator*)

**OTHER  
AFFILIATIONS**

- Board of Visitors, UCLA Herb Alpert School of Music
- The Recording Academy (*Grammy® Awards Voting Member*)
- Screen Actors Guild-American Federation of Television and Radio Artists
- American Guild of Musical Artists

**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 -

**"The Amazing, Stupendous and Fully Autonomous Leasing Machine"** (*Monitor 100 Issue*, September 2023)

**"New Sprouts Appearing from Deep Roots"** (*Monitor 50<sup>th</sup> Anniversary Issue*, June 2023)

**"Don't Panic, Start Early and Get Ahead of It – Section 1071 is Coming"** (*Equipment Finance Advisor*, February 2023)

**"Beware the IoT: There's Danger in the Data"** (*Monitor 101*, September 2022)

**"Ukraine as a Matter OFAC: Sanctions, What's Off Limits Means More Due Diligence"** (*Equipment Finance Advisor*, April 2022)

**"Show Me the Numbers: A Guide to California's New Financial Disclosure Laws"** (*Monitor 101+*, September 2021)

**"Modern Day Swindlers: Evading Fraud in the Digital World"** (with Dominic Liberatore; *MonitorDaily*, June 2020)

**"Robots, Cobots, and Finance"** (with Shawn D. Halladay and Andrew G. Mesches; *Equipment Leasing & Finance Foundation*, February 2019)

**"Trial of the Century' Takes on Hell-or-High-Water"** (*LJN's Equipment Leasing Newsletter*, January 2018)

**"Whither the Hell-or-High-Water Clause? Will This Venerable Leasing Construct Survive the Expanding Use of Managed Solutions Transactions?"** (*Journal of Equipment Lease Financing*, Winter 2017)

**"Arbitration: Rethinking the Pitfalls"** (*LJN's Equipment Leasing Newsletter*, November 2015)

**"Regulation and Innovation in Leasing – Always Mutually Exclusive?"** (*LJN's Equipment Leasing Newsletter*, May 2013)

**"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).