

KURT J. LITZELFELNER, ASA
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EMPLOYMENT

Harper Hofer & Associates, LLC, 216 16th Street, Suite 850, Denver, Colorado 80202.
2023 to present.

Empire Valuation Consultants, LLC, Rochester, NY. 2020 - 2022.

EFPR Group, LLP, Rochester, NY. 2001 – 2020.

Capital Formation Group of Rochester, L.P. (Acquired by Paramax Corporation), Rochester, NY.
1995 – 2001.

Fleet Bank of New York (Acquired by Bank of America), Rochester, NY. 1988 – 1994.

PROFESSIONAL EXPERIENCE

20+ years' experience in the valuation of closely held businesses for the following purposes:

- Estate and Gift Tax Filings
- Divorce and Commercial Litigation
- Buy-Sell Agreements
- Employee Stock Ownership Plans
- Corporate Reorganizations
- Mergers & Acquisitions

INDUSTRY EXPERIENCE

- Manufacturers
- Wholesalers/Distribution
- Business Services
- Real Estate
- Construction Contractors
- Professional Practices
- Investment Holding Companies
- Specialty Chemicals
- Retailers

EDUCATION

State University of New York, College at Fredonia, Fredonia, New York. B.A., Economics, 1986.



PROFESSIONAL CERTIFICATIONS AND ASSOCIATIONS

Accredited Senior Appraiser, American Society of Appraisers

Former Vice President, Western New York Chapter, American Society of Appraisers

COMMUNITY ACTIVITIES

Former Board Member, Henrietta Chamber of Commerce