DANIEL R. BASCH

VICE PRESIDENT – ECONOMIC CONSULTING

6751 PROFESSIONAL PKWY STE 103
|LAKEWOOD RANCH, FL 34240
OFFICE PHONE: 941.773.7806
DAN.BASCH@APERTURELLC.COM

EDUCATION

MBA in Accounting/Corporate Valuation
St. John Fisher University

BBA in Major Program Management
State University of New York at Canton

AAS in Hospitality Management
Monroe Community College

ACCREDITATIONS

Certified Public Accountant (FL, NY)
Accredited in Business Valuation
Certified in Financial Forensics
Certified Valuation Analyst

MEMBERSHIPS

American Institute of Certified Public Accountants
National Association of Certified Valuators and Analysts
Florida Institute of Certified Public Accountants

EXPERTISE

Economic Damages and Lost Profits
Financial and Economic Analysis of Construction Claims
Forensic Accounting and Financial Investigations
Business Interruption and Financial Impact Analysis
Business Valuation and Appraisal Review
Expert Rebuttal and Litigation Consulting
Shareholder, Ownership, and Transaction Disputes

Dan Basch is a Certified Public Accountant and holds the ABV, CFF, and CVA credentials. He advises attorneys, owners, contractors, businesses, and other stakeholders on economic damages, forensic accounting, business valuation, and related financial issues in complex disputes, transactions, and ownership matters.

His work includes lost profits and business interruption analysis, financial investigation and reconciliation, evaluation of claimed amounts and financial impacts, valuation of privately held businesses and ownership interests, appraisal review, and rebuttal of opposing financial analyses. His analyses draw on accounting records, contractual documents, forecasts, operating data, and other contemporaneous evidence to develop conclusions supported by the available record.

Within Aperture's Built Environment practice, Mr. Basch works with construction, scheduling, engineering, and other technical professionals to evaluate the accounting, valuation, and economic consequences of project events. He has served as an expert and rebuttal analyst and has developed valuation opinions, expert reports, financial analyses, and supporting schedules for use in disputes, transactions, and other advisory matters. Mr. Basch also contributes to professional education through writing, speaking, and service on national and state professional committees.

WORK EXPERIENCE

Aperture, LLC, Sep 2025 – Present, Vice President, Economic Consulting

Strong Tower Valuations, LLC, Feb 2021 – Sep 2025, Managing Partner

Roberts Accounting, CPAs, P.C., Jun 2020 – Sep 2025, Partner

TaxExact, Inc., Jun 2020 – Sep 2025, Founding Team Member, Chief Financial Officer, and Board Member

ESL Federal Credit Union, Apr 2015 – May 2020, Commercial Real Estate and Business Banking Relationship Manager

First Niagara Bank, Sep 2013 – Apr 2015, Assistant Vice President, Small Business Banking

Citizens Bank, Mar 2009 – Sep 2013, Various Retail Banking Management Roles

REPRESENTATIVE PROJECT EXPERIENCE – PARTIAL LISTING

- Analyzed lost profits and related economic damages arising from an alleged interruption to operations at a healthcare facility in connection with renovation work. Quantified lost incremental profits based on historical operating data, reimbursement rates, financial projections, staffing requirements, and incremental and avoided costs. The engagement also addressed contractor payments and repair and remediation costs.

- Developed economic damages analyses in a dispute concerning delayed utility service to a residential development. The analysis addressed temporary power and heating,

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equipment and fuel, infrastructure costs, carrying and holding costs, incremental personnel costs, and sales concessions. The work also included evaluation of opposing expert analyses for use in original and rebuttal expert reports.

- Evaluated the financial and cost components of delay and disruption claims involving building systems work on a major cultural institution project. The analyses addressed extended project duration, labor overruns, productivity impacts, labor and material escalation, change orders, subcontractor costs, extended warranty costs, and claim preparation costs. The analyses were updated and reconciled through successive claim periods as additional actual cost data and project information became available.
- Evaluated financial performance and cost variance issues involving multiple building systems scopes on a federal healthcare project. The analysis reconciled original and revised contract values, change orders, actual costs, forecast costs to complete, gross margin, and projected cost variance.
- Evaluated financial performance and cost variance issues involving multiple building systems scopes on a federal healthcare project. The analysis reconciled original and revised contract values, change orders, actual costs, forecast costs to complete, gross margin, and projected cost variance.
- Prepared and issued a valuation report addressing the transfer of an economic interest derived from a contract within a healthcare services business. The analysis considered contractual rights and risks, historical and prospective financial performance, projected cash flows, payment capacity, installment consideration, and a related administrative services arrangement.
- Prepared and issued a detailed valuation report concerning a controlling, nonmarketable interest in a multi-location outpatient behavioral health provider in connection with a contemplated ownership transition. The analysis considered historical operating performance, normalization adjustments, prospective earnings capacity, capitalization risk, ownership characteristics, and marketability.

PUBLICATIONS – SELECTED

Dezelan, T., and Basch, D. (2026). "Introduction to calculating economic damages in construction claims litigation." *Economic Damages & Lost Profits Webinar Series*, Business Valuation Resources, webinar, May 28.

Basch, D. (2026). "Why construction cases feel harder than they should be." *Paraclete*, St. Petersburg Bar Association, May/June.

Basch, D. (2025). "Understanding SBA SOP 50 10 8 in business valuation." *NACVA QuickRead*, Oct. 22.

Basch, D. (2025). "Tampa Bay business owners often misjudge value in M&A deals." *Tampa Bay Business Journal*, Oct. 10.

Basch, D. (2026). "Why construction damages cases are decided before the expert is retained." *LinkedIn*, Apr. 22, webpage.

Basch, D. (2026). "How Discovery Exposes the Gaps That Collapse Construction Claims" *LinkedIn*, Apr. 27, webpage.

Basch, D. (2026). "Why Notice Failures and Contractual Entitlement Gaps Defeat Claims Before Causation Is Argued" *LinkedIn*, May 4, webpage.

Basch, D. (2026). "When Productivity Claims Lack a Measured Mile and How Cross Reduces the Claim" *LinkedIn*, Jun. 1, webpage.

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Basch, D. (2026). “Where Change Order Waivers and Cumulative Impact Claims Collide” *LinkedIn*, Jun. 15, webpage.

Basch, D. (2025). “Why Assumptions Matter More Than Models in Valuation” *LinkedIn*, Sep. 19, webpage.

Basch, D. (2026). When Damages Become the Case: Avoiding Common Valuation Missteps in Litigation” *LinkedIn*, Jan. 29, webpage.

Basch, D. (2026). “Normalization Adjustments, Every Add Back Is a Proof Problem” *LinkedIn*, Mar. 2, webpage.

Basch, D. (2026). “Personal Goodwill, Evidence First, Labels Second” *LinkedIn*, Mar. 30, webpage.

Basch, D. (2026). “Expert Proof Is Tightening, Rule 702 and the End of Loose Assumptions” *LinkedIn*, Apr. 6, webpage.

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