

# **BIOGRAPHICAL DATA**

## **DAVID OSTROVE**

Name: DAVID OSTROVE

Date of Birth: December 15, 1929

Place of Birth: Los Angeles, California

Teaching Experience: Southwestern Law School, Los Angeles, California; Adjunct Professor of Law, 1968 to present. Member of the faculties of: the California CPA Foundation; and the California Continuing Education of the Bar (CEB).

Law School Education: Juris Doctor Degree (1958) Southwestern Law School, Los Angeles, California. Post-graduate law studies: Southwestern Law School, University of Southern California Law Center.

Undergraduate Education: Studied Accounting at Los Angeles City College and UCLA. Passed CPA exam 1954.

Professional Background: Attorney at Law (California; 1960); Certified Public Accountant (California; 1957); Certified Specialist in Taxation Law (The California Board of Legal Specialization of the State Bar of California, since 1975); 40-Year Honorary Member of the American Institute of Certified Public Accountants (AICPA), and the California Society of CPAs.

Career Summary: Employed as an accountant, auditor and CPA, from 1950 to 1960, Los Angeles, California.

President of DAVID OSTROVE, A Professional Corporation (and its predecessors) 1960 to the present.

Current Positions: President, DAVID OSTROVE, A Professional Corporation, Los Angeles, California. Adjunct Professor of Law, Southwestern Law School, 675 South Westmoreland Avenue, Los Angeles, California 90005. References: Dean Bryant Garth; Associate Dean Dori Heyer.

Consultant and Expert Witness: Experienced litigation consultant and expert witness since 1957.

Career-Related Activities: Past President and Director of The American Association of Attorneys-Certified Public Accountants, Inc. Elected Director in 1983, Secretary 1986, Treasurer 1987, Vice-President 1988 and 1990, President-Elect 1991, President 1992.

Presently: Member of Executive Committee

Past: National Education Chairman

Office: DAVID OSTROVE, A Professional Corporation, 499 North Canon Drive, 4<sup>th</sup> Floor, Beverly Hills, California 90210. Telephone number (323) 939-3400. Fascimile (323) 939-3500. Email: [david@davidostrove.com](mailto:david@davidostrove.com). Website: [www.davidostrove.com](http://www.davidostrove.com).

Career Summary in Accounting: Extensive experience in accounting, from write up work of small start-up ventures to and including audits of large corporations.

Prepared thousands of federal and state tax returns of all types over a 50+ year period; individual, fiduciary, estate, partnership, corporation, nonprofit corporation, and others.

Accounting topics which Professor Ostrove has taught include:

- Financial Accounting
- Governmental and Not-For-Profit Accounting
- Cost Accounting
- Accounting For Merchandising Operations
- Accounting For Inventories
- Long-Term Assets: Acquisition and Depreciation
- Financial Statements Analysis
- International Accounting
- Intercompany Investments
- Tax Accounting

**Career Summary in Law:**

Criminal law: Served on the Indigent Defense Panel in the Federal District Court, Los Angeles, California. Handled both private and court appointed criminal cases in the State Courts; many kinds of cases; from minor misdemeanors, such as petty theft and drunk driving, to serious felonies, such as homicide, assault with a deadly weapon, possession of drugs, theft of yacht, mail fraud, tax fraud, theft of railroad equipment.

Admitted to practice before all California State Courts, as well as the Federal District Court, Court of Appeals for the Ninth Circuit; United States Tax Court, Supreme Court of the United States; and courtesy admissions in other states.

Civil Law: Extensive experience as a trial attorney in both State and Federal courts. Has been active in advising California and national business enterprises. Extensive experience in negotiating contracts, mergers, acquisitions, buying and selling of businesses, preparation of documents, real estate transactions, tax planning, tax litigation, probate, trusts.

Expert Witness Experience: Experienced expert witness. Has been engaged by Government Agencies; District Attorneys' Offices; U.S. Attorney; Insurance Carriers; The State Bar; Defense Attorneys; Plaintiffs' Attorneys; Corporations; The California CPA Society; Private Individuals. Assignments have included, amongst other things, interpretation of financial statements and accounting procedures, all kinds of tax matters, professional negligence, accounting education, legal education, computation of damages and lost income, valuation of business enterprises, sales and exchanges of businesses and properties, probate, trust, breach of fiduciary duties, fraudulent conveyances.

References: Furnished upon request.

**Partial List of Publications:**

- "Tax Ideas", "Successful Estate Planning Ideas and Methods Service," "Wills Form Service",  
"Executive Action Reports"  
Contributing Editor to Prentice-Hall, 1974 to Present;
- "Estate Planning - The Practical Approach"  
Prentice-Hall, 1974;
- "Estate Planning For the Man With the Closely Held Corporation"  
Prentice-Hall, 1976;
- "Avoiding Probate"  
National Tooling and Machinery Association, Fall, 1980;
- "What You Should Know About the New Tax Laws"  
National Tooling and Machinery Association, 1981;
- "The Complete Family Estate Plan for Avoiding Probate"  
Prentice-Hall, 1983 (Completely revised 1989);
- "A Declaration of Trust - A Substitute for a Will"  
Prentice-Hall, 1984;
- "The Complete Checklist for the Purchase or Sale of a Business"  
Prentice-Hall, May 3, 1984;
- "A Tax Planner's Complete Set of Corporate Minutes"  
AAA-CPA, Inc., Fall, 1985;
- "Community Property Aspects of Estate Planning"  
California Association of Attorney-CPAs, Dec., 1986;
- "The Retainer Agreement as Loss Prevention Tool"  
Prentice-Hall's Of Counsel, January 5, 1987;
- "How Lawyers Can Reduce Their Malpractice Risk"  
Beverly Hills Bar Association Journal, Spring, 1987;
- "Tax Planning After the Owner's Death -- Is It Too Late?"  
American Association of Attorney-Certified Public Accountants, Inc., June 1987;
- "Investing Retirement Plan Funds"  
1987 - Pension Planning Conference The California Society of CPAs;
- "Fiduciary Accounting Issues"  
Texas Association of Attorney-CPAs, March 1988;
- "Fiduciary Accounting for Estates and Trusts"  
California CPA Society, June 1988;
- "Watch Out for the Broad Sweep of Section 2036(c)"  
The Attorney-CPA, March-April, 1989;
- "California Supreme Court Strikes Down Tort Measure of Damages in  
Wrongful Discharge Case"  
An analysis of the Foley case The Attorney-CPA, July-August, 1989;
- "Fiduciary Accounting for Estate and Trusts"  
California CPA Society, 1989;
- "What the CPA Should Know About California Community Property"  
The California Society of CPAs – 1989;

"Four Case Studies" (Accountants' Liability)  
The California Society of CPAs, November, 1989;

"The Fine Art of Testifying, The Attorney-CPA's Perspective"  
25th Annual Meeting of AAA-CPAs, November, 1989;

"Post Mortem Estate Planning"  
1992 Estate Planning Conference - The California Society of CPAs July 1992  
San Francisco and Los Angeles;

"Planning For The Marital Deduction When The Surviving Spouse Is Not A U.S. Citizen"  
The Attorney-CPA Summer, 1992 Edition;

"Leveraged Buy-Outs, Fraudulent Conveyances, And The Alter-Ego Doctrine"  
27th Annual Meeting Of The American Association Of Attorney-CPAs, San  
Diego, California, November 1991;

"Accountants' Common Law Third-Party Liability"  
(compiled materials) Midyear Meeting Of The American Association Of  
Attorney-CPAs, Nashville, Tennessee, July 1992;

"Accountant's Liability to Third Persons"  
Prepared examination questions for the American Board of Professional  
Liability Attorneys Exam, 1994;

"Preventing Legal Malpractice in The Specialties: Probate, Trusts & Estate Planning"  
Prepared for Lawyers' Mutual Insurance Company for conference, Pasadena,  
February 1994 (also was speaker at conference);

"Introduction to Accounting For Lawyers" and "Speakers' Guide For Introduction  
To Accounting For Lawyers"  
Prepared for CEB Continuing Education of The Bar, California, 1994;

"Financial Statement Analysis,"  
Prepared for American Association of Attorneys-Certified Public Accountants  
30<sup>th</sup> Annual Meeting, New Orleans, Louisiana November, 1994;

"Fiduciary Accounting,"  
Long Beach Estate Planning Council California, January 1994;

"Presenting Accounting/Legal Evidence in Court"  
Prepared for American Association of Attorneys-Certified Public Accountants  
31<sup>st</sup> Annual Meeting, Palm Springs, California, November, 1995;

"When Things Go Wrong in Accounting - A Big Firm's Perspective"  
Prepared for American Board of Professional Liability Attorneys 1996 Seminar at  
The Ritz Carlton Hotel in San Francisco, California, September, 1996

A Wills and Trusts@  
(Textbook) written by Prof. Ostrove and Published by Southwestern Law School, 1998;

A Survey of Wills and Trusts@  
(Textbook) written by Prof. Ostrove and Published by Southwestern Law School, 1999,  
2000, 2007 & 2008;

A Fiduciary Accounting & the New Principal & Income Act@  
Prepared for American Association of Attorneys-Certified Public Accountants  
38<sup>th</sup> Annual Meeting, Park City, Utah, July, 2001;

A Analyzing Financial Statements After Enron: What Every Lawyer Should Know@  
Prepared for the California Continuing Education of the Bar - January 2003;

A Accounting for Trusts & Estates Attorneys"  
Prepared for the California Continuing Education of the Bar - May 2004;

Accounting for Lawyers; Beyond the Basics@

Prepared for the California Continuing Education of the Bar - February 2005;

1991, 1992, 1993, 1994, 1995 and 1996 Original Texts and Revisions for the Following Courses for the California CPA Education Foundation:

"The CPA as an Expert Witness" (LIT 1)

"Expert Witness: Deposition and Trial" (LIT 2)

"Fiduciary Accounting for Estates and Trusts"

"Advanced Corporate Tax Problems for the Experienced Practitioner" (1990 & 1991)

"California Community Property, What The CPA Must Know"

1997, 1998, 1999 and 2000 Original Texts and Revisions for the Following Course for the California CPA Education Foundation:

"Fiduciary Accounting for Estates and Trusts"

2001 and 2002 Original Texts and Revisions for the Following Course for the California CPA Education Foundation:

"Summary Accounting for Trusts and Estates"

2003 Original Texts and Revisions for the Following Course for the California CPA Education Foundation:

Accounting and Auditing for Trusts and Estates"

2004, 2005 and 2006 Original Texts and Revisions for the Following Course for the California CPA Education Foundation:

Preparing Accountings and Reports for Trusts & Estates"

2007 and 2008 Original Texts and Revisions for the Following Courses for the California CPA Education Foundation:

Preparing Accountings and Reports for Trusts & Estates"

"Wills and Trusts in California: What the CPA Must Know"

**1989 Lawyer-CPA Teaching Assignments**

**Southwestern Law School**

Spring 1989 - Corporate Taxation

Fall 1989 - Estate and Gift Taxation

**California Continuing Education of the Bar**

May 12, 1989 - Introduction to Accounting for Lawyers

**California Society of CPAs (All-day presentations by Mr. Ostrove)**

June 5, 1989 - Fiduciary Accounting for Estates and Trusts

June 7, 1989 - What the CPA Must Know About California Community Property

June 21, 1989 - Fiduciary Accounting  
July 14, 1989 - Fiduciary Accounting  
July 19, 1989 - The CPA as an Expert Witness  
July 24, 1989 - Fiduciary Accounting  
August 30, 1989 - The CPA as an Expert Witness  
September 6, 1989 - Fiduciary Accounting  
September 21, 1989 - Fiduciary Accounting  
October 2, 1989 - The CPA as an Expert Witness  
October 20, 1989 - The CPA as an Expert Witness

### **California Society of CPAs 1989 Pension Planning Conference**

May 17, 1989 - Served as Chairman of the Planning Committee: California CPA Society  
1989 Pension Planning Conference

October 24, 1989 - Chairman of the Pension Planning Conference, Sheraton Universal  
Hotel, Studio City, California

### **American Association of Attorney-CPAs, Inc.**

November 11 - 17, 1989 - The Fine Art of Testifying, The Attorney-CPA's Perspective

### **1989 Professional Liability and Loss Prevention Conference**

November 8, 1989 - Invited Speaker at the Professional Liability and Loss Prevention  
Conference, California CPA Society Sheraton Miramar, Santa Monica

November 9, 1989 - Invited Speaker at the Professional Liability and Loss Prevention  
Conference, California CPA Society Holiday Inn, Golden Gateway, San Francisco

### **Other Activities**

1987 - Member of ABA (International Law Division) Delegation to Law Councils in  
Australia and New Zealand

1988 - Served as the Chairman of the CPA Malpractice Conference for the California  
Society of CPAs in San Francisco and Los Angeles.

1989 - Member of ABA (International Law Division) Delegation to the Soviet Union

### **1990 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

Spring 1990 - Corporate Taxation  
Fall 1990 - Estate and Gift Taxation

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

June 4, 1990 - Fiduciary Accounting for Estates and Trusts  
June 22, 1990 - Fiduciary Accounting for Estates and Trusts  
July 16, 1990 - Expert Witness: Deposition and Trial  
July 25, 1990 - Fiduciary Accounting for Estates and Trusts  
July 26, 1990 - Advanced Corporate Tax Problems  
September 11, 1990 - Advanced Corporate Tax Problems  
September 13, 1990 - CPA as an Expert Witness  
September 27, 1990 - Advanced Corporate Tax Problems  
October 1, 1990 - CPA as an Expert Witness  
October 2, 1990 - Expert Witness: Deposition and Trial  
October 10, 1990 - Fiduciary Accounting for Estates and Trusts  
October 18, 1990 - CPA as an Expert Witness  
October 23, 1990 - Fiduciary Accounting for Estates and Trusts  
November 5, 1990 - Community Property  
November 7, 1990 - Advanced Corporate Tax Problems  
November 8, 1990 - Fiduciary Accounting for Estates and Trusts  
December 3, 1990 - Advanced Corporate Tax Problems  
December 5, 1990 - Expert Witness: Deposition and Trial  
December 6, 1990 - CPA as an Expert Witness

### **1990 Estate Planning Conference**

March 1990 - Served as Chairman of Planning Committee: California CPA Society's Estate Planning Conference Committee.

July 1990 - Served as Chairman of California CPA Society's 1990 Estate Planning Conference - San Francisco and Los Angeles.

### **1991 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

Spring 1991 - Corporate Taxation  
Fall 1991 - Federal Estate and Gift Taxation

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 24, 1991 - California Community Property What the CPA Must Know  
February 21, 1991 - Fiduciary Accounting for Estates and Trusts  
July 18, 1991 - The CPA as an Expert Witness  
July 19, 1991 - Expert Witness: Deposition and Trial  
August 2, 1991 - The CPA as an Expert Witness  
August 5, 1991 - Expert Witness Deposition and Trial  
August 16, 1991 - Expert Witness Deposition and Trial  
September 17, 1991 - Fiduciary Accounting for Estates and Trusts

September 19, 1991 - The CPA as an Expert Witness  
September 20, 1991 - Expert Witness Deposition and Trial  
September 25, 1991 - Fiduciary Accounting for Estates and Trusts  
October 18, 1991 - Advanced Corporate Tax Problems  
October 30, 1991 - Advanced Corporate Tax Problems  
November 14, 1991 - California Community Property  
November 15, 1991 - Advanced Corporate Tax Problems  
November 20, 1991 - Advanced Corporate Tax Problems  
November 21, 1991 - California Community Property What the CPA Must Know

Committee Member of the 1991 California Society of CPAs  
Litigation Support Task Group

Education Chairman and Speaker (Subject: Alter Ego and Fraudulent Conveyances),  
November 1-7, 1991, American Association of Attorneys-CPA 27th Annual  
Convention, San Diego, California

### **1992 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

Spring 1992 - Wills and Trusts  
Fall 1992 - Accounting For Lawyers

#### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 8, 1992 - Fiduciary Accounting for Estates and Trusts  
January 17, 1992 - Fiduciary Accounting for Estates and Trusts  
January 24, 1992 - Fiduciary Accounting for Estates and Trusts  
May 11, 1992 - The CPA as an Expert Witness  
May 12, 1992 - Expert Witness Deposition and Trial  
May 29, 1992 - Fiduciary Accounting for Estates and Trusts  
June 1, 1992 - California Community Property  
June 19, 1992 - California Community Property  
July 13, 1992 - The CPA as an Expert Witness  
July 14, 1992 - Expert Witness Deposition and Trial  
July 17, 1992 - Fiduciary Accounting for Estates and Trusts  
July 30, 1992 - The CPA as an Expert Witness  
July 31, 1992 - Expert Witness Deposition and Trial  
September 14, 1992 - Expert Witness Deposition and Trial  
November 10, 1992 - Fiduciary Accounting for Estates and Trusts  
November 18, 1992 - Fiduciary Accounting for Estates and Trusts  
December 16, 1992 - The CPA as an Expert Witness  
December 18, 1992 - Expert Witness Deposition and Trial

July 8 and 9, 1992 - Speaker on Post Mortem Elections at California Society of CPAs'  
Estate Planning Conference

## **1993 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

Spring 1993 - Wills and Trusts

Fall 1993 - Accounting for Lawyers

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

May 26, 1993 - The CPA as an Expert Witness (Lit 1)

May 27, 1993 - The CPA as an Expert Witness (Lit 2)

June 9, 1993 - Accounting For Estates And Trusts

June 11, 1993 - California Community Property

June 24, 1993 - The CPA as an Expert Witness (Lit 1)

June 25, 1993 - The CPA as an Expert Witness (Lit 2)

July 13, 1993 - The CPA as an Expert Witness (Lit 1)

July 14, 1993 - The CPA as an Expert Witness (Lit 2)

July 23, 1993 - Fiduciary Accounting For Estates And Trusts

August 31, 1993 - Fiduciary Accounting For Estates And Trusts

September 1, 1993 - The CPA as an Expert Witness (Lit 1)

September 2, 1993 - The CPA as an Expert Witness (Lit 2)

September 30, 1993 - Fiduciary Accounting For Estates And Trusts

October 5, 1993 - The CPA as an Expert Witness (Lit 1)

October 6, 1993 - The CPA as an Expert Witness (Lit 2)

October 20, 1993 - Fiduciary Accounting For Estates And Trusts

November 17, 1993 - The CPA as an Expert Witness (Lit 1)

November 18, 1993 - The CPA as an Expert Witness (Lit 2)

### **1993 Annual Conference: The Institute of Certified Business Counselors**

October 8, 1993 - Invited Speaker at the Annual Institute of Certified Business Counselors - "Post Mortem Business/Change of Ownership" Princess Hotel, San Diego

### **1993 Pencle Productions Fall Festival of M.C.L.E.**

Fall of 1993 - Invited Speaker at the Pencle Productions Fall Festival of M.C.L.E. - "Avoiding Legal Malpractice Altogether"

### **American Accounting Association Western Regional Meeting in Conjunction With AICPA Annual Meeting of Accounting Educators**

Portland Marriot Hotel, Portland Oregon; Overview of Brigham Young University Integrated Accounting Curriculum Seminar; Restructuring Introductory Accounting; Arizona State University Project, Accounting Education Change Commission; Seminar.

## **1994 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

1994 Spring - Wills and Trusts

1994 Fall - Accounting For Lawyers

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

June 15, 1994 - Fiduciary Accounting For Estates and Trusts

June 16, 1994 - The CPA as an Expert Witness-The Fundamentals

June 17, 1994 - The CPA as an Expert Witness-Case Studies

June 27, 1994 - The CPA as an Expert Witness-The Fundamentals

June 28, 1994 - The CPA as an Expert Witness-Case Studies

July 11, 1994 - Fiduciary Accounting For Estates and Trusts

July 14, 1994 - The CPA as an Expert Witness-The Fundamentals

July 15, 1994 - The CPA as an Expert Witness-Case Studies

July 20, 1994 - Fiduciary Accounting For Estates and Trusts

July 28, 1994 - The CPA as an Expert Witness-The Fundamentals

July 29, 1994 - The CPA as an Expert Witness-Case Studies

August 18, 1994 - Fiduciary Accounting For Estates and Trusts

August 24, 1994 - Fiduciary Accounting For Estates and Trusts

August 25, 1994 - Fiduciary Accounting For Estates and Trusts

August 31, 1994 - Fiduciary Accounting For Estates and Trusts

September 27, 1994 - California Community Property What The CPA Must Know

October 24, 1994 - California Community Property What The CPA Must Know

November 14, 1994 - California Community Property What The CPA Must Know

December 1, 1994 - California Community Property What The CPA Must Know

December 5, 1994 - California Community Property What The CPA Must Know

### **Continuing Education of The Bar**

June 20, 1994, June 22, 1994, July 9, 1994 - Invited speaker and moderator for CEB course "Introduction to Accounting For Lawyers," at Los Angeles and Westwood.

Also authored the handbook of the same name.

### **Florida State Bar**

June 1994 - A featured speaker in a video and audio tape produced by the Florida State Bar, "Valuing a Law Firm Interest, Valuing A Professional Firm Interest".

### **American Association of Attorney-Certified Public Accountants**

June 30 - July 7, 1994 - Featured speaker at Mid-Year Meeting in Stowe Vermont

November 3-4, 1994 - Speaker at 30th Annual Meeting on "Financial Statement Analysis," New Orleans, Louisiana

## **1995 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

1995 Spring - Wills and Trusts  
1995 Summer - Accounting for Lawyers  
1995 Fall - Federal Estate & Gift Taxation

### **Long Beach Estate Planning and Trust Council**

January 19, 1995 - Invited speaker on Fiduciary Accounting for the Long Beach Estate Planning and Trust Council at Cal State Long Beach

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

July 13, 1995 - CPA As An Expert Witness-Case Studies  
July 24, 1995 - CPA As An Expert Witness-Fundamentals  
August 4, 1995 - Fiduciary Accounting For Estates & Trusts  
August 16, 1995 - Fiduciary Accounting for Estates & Trusts  
August 17, 1995 - California Community Property  
August 29, 1995 - CPA As An Expert Witness-Case Studies  
September 8, 1995 - Fiduciary Accounting For Estates & Trusts  
September 12, 1995 - California Community Property  
September 15, 1995 - CPA As An Expert Witness-Fundamentals  
September 22, 1995 - CPA As An Expert Witness-Case Studies  
October 5, 1995 - CPA As An Expert Witness-Case Studies  
October 20, 1995 - Fiduciary Accounting for Estates & Trusts  
October 27, 1995 - California Community Property  
November 13, 1995 - CPA As An Expert Witness-Fundamentals  
November 17, 1995 - Fiduciary Accounting for Estates & Trusts  
November 28, 1995 - California Community Property  
December 5, 1995 - CPA As An Expert Witness-Fundamentals  
December 12, 1995 - Fiduciary Accounting for Estates & Trusts  
December 21, 1995 - CPA As An Expert Witness-Case Studies

### **American Association of Attorney-Certified Public Accountants**

November 4, 1995 - Speaker at 31st Annual Meeting on "Presenting Accounting/Legal Evidence in Court" in Palm Springs, California

## **1996 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

1996 Spring - Wills and Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 5, 1996 - Fiduciary Accounting for Estates & Trusts  
January 19, 1996 - California Community Property  
February 12, 1996 - Fiduciary Accounting for Estates & Trusts  
June 20, 1996 - Fiduciary Accounting for Estates & Trusts  
June 21, 1996 - California Community Property  
July 30, 1996 - California Community Property  
July 31, 1996 - Fiduciary Accounting for Estates & Trusts  
August 2, 1996 - Fiduciary Accounting for Estates & Trusts  
August 26, 1996 - California Community Property  
August 27, 1996 - CPA As An Expert Witness-Fundamentals  
September 16, 1996 - California Community Property  
September 17, 1996 - Fiduciary Accounting for Estates & Trusts  
October 2, 1996 - Fiduciary Accounting for Estates & Trusts  
October 25, 1996 - California Community Property  
October 28, 1996 - CPA As An Expert Witness-Fundamentals  
November 4, 1996 - California Community Property  
November 5, 1996 - CPA As An Expert Witness-Fundamentals  
November 12, 1996 - Fiduciary Accounting for Estates & Trusts  
November 27, 1996 - CPA As An Expert Witness-Case Studies  
December 18, 1996 - CPA As An Expert Witness-Fundamentals

### **American Board of Professional Liability Attorneys**

September 27-28, 1996 - Speaker at the American Board of Professional Liability Attorneys 1996 Seminar on "When Things Go Wrong in Accounting - A Big Firm's Perspective" at The Ritz Carlton Hotel in San Francisco, California

### **American Association of Attorney-Certified Public Accountants**

November 6, 1996 - Speaker at 33rd Annual Meeting on "Auditing and Reviewing the Books, Records and Accounts of Fiduciaries; Has the Fiduciary Complied with the Revised Uniform Principal and Income Act, Including the New 'Prudent Investor' Rules?" in Orlando, Florida

### **1997 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

1997 Spring - Wills and Trusts  
1997 Fall - Wills and Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 15, 1997 - Fiduciary Accounting for Estates & Trusts  
May 22, 1997 - Fiduciary Accounting for Estates & Trusts

June 6, 1997 - Fiduciary Accounting for Estates & Trusts  
August 4, 1997 - Fiduciary Accounting for Estates & Trusts  
September 16, 1997 - Fiduciary Accounting for Estates & Trusts  
October 17, 1997 - Fiduciary Accounting for Estates & Trusts

### **1998 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

1998 Spring - Federal Estate & Gift Tax  
1998 Fall - Wills and Trusts

#### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

May 29, 1998 - Fiduciary Accounting for Estates & Trusts  
June 8, 1998 - Fiduciary Accounting for Estates & Trusts  
October 16, 1998 - Fiduciary Accounting for Estates & Trusts  
October 26, 1998 - Fiduciary Accounting for Estates & Trusts  
November 30, 1998 - Fiduciary Accounting for Estates & Trusts

### **1999 Lawyer-CPA Teaching Assignments**

#### **Southwestern Law School**

1999 Spring - Federal Estate & Gift Tax  
1999 Fall - Wills and Trusts

#### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

September 13, 1999 - Fiduciary Accounting for Estates & Trusts  
October 1, 1999 - Fiduciary Accounting for Estates & Trusts  
October 22, 1999 - Fiduciary Accounting for Estates & Trusts  
November 12, 1999 - Fiduciary Accounting for Estates & Trusts

#### **California Association of Attorney-CPAs**

September 25, 1999 – Speaker - New California Principal and Income Act, at Aptos, California

#### **Society of California Accountants (All-day Seminar)**

October 25, 1999 - 8 hour presentation by Mr. Ostrove; Fiduciary Accounting for Estates & Trusts at the Sportsman's Lodge in Studio City, California

## **2000 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2000 Spring - Federal Estate & Gift Tax

2000 Fall - Wills & Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

May 15, 2000 - Fiduciary Accounting for Estates & Trusts

August 21, 2000 - Fiduciary Accounting for Estates & Trusts

## **2001 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2001 Spring - Federal Estate & Gift Tax

2001 Fall - Wills & Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

May 23, 2001 - Summary Accounting for Trusts and Estates

June 6, 2001 - Summary Accounting for Trusts and Estates

September 10, 2001 - Summary Accounting for Trusts and Estates

November 5, 2001 - Summary Accounting for Trusts and Estates

### **American Association of Attorney-Certified Public Accountants**

July 5, 2001 - Speaker at 38th Annual Meeting on AFiduciary Accounting & the New Principal & Income Act@ in Park City, Utah

## **2002 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2002 Fall - Wills & Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 25, 2002 - Summary Accounting for Trusts and Estates

June 6, 2002 - Summary Accounting for Trusts and Estates

August 23, 2002 - Summary Accounting for Trusts and Estates

December 6, 2002 - Summary Accounting for Trusts and Estates

## **American Association of Attorney-Certified Public Accountants**

July 27, 2002 - Speaker at 39th Annual Meeting - Grand Teton Nation Park Education Program on A The Attorney-CPA as an Expert Witness@ in Jackson, Wyoming

## **2003 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2003 Spring - Estate and Gift Taxation

2003 Fall - Wills & Trusts

### **California - Continuing Education of the Bar**

January 17, 2003 - Speaker in Los Angeles, California on "Analyzing Financial Statements After Enron: What Every Lawyer Should Know"

January 24, 2003 - Speaker in San Francisco, California on "Analyzing Financial Statements After Enron: What Every Lawyer Should Know"

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

June 3, 2003 - Accounting & Auditing for Trusts & Estates

August 25, 2003 - Accounting & Auditing for Trusts & Estates

November 3, 2003 - Accounting & Auditing for Trusts & Estates

December 17, 2003 - Accounting & Auditing for Trusts & Estates

### **Picture Palace, Inc.**

"Accounting and Auditing for Trusts and Estates" - Four hour lecture on DVD, plus textbook and written examination for Continuing Education for CPAs, lawyers, trust officers and brokers

## **2004 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2004 Spring - Estate and Gift Taxation

2004 Fall - Wills & Trusts

### **California - Continuing Education of the Bar**

May 12, 2004 - Speaker in Irvine, California on  
"Accounting for Trusts & Estates Attorneys"

May 14, 2004 - Speaker in Los Angeles, California on  
"Accounting for Trusts & Estates Attorneys"

**California Society of CPAs (All-day presentations by Mr. Ostrove)**

July 16, 2004 - Preparing Accountings and Reports for Trusts and Estates  
August 23, 2004 - Preparing Accounting and Reports for Trusts and Estates  
November 8, 2004 - Preparing Accounting and Reports for Trusts and Estates  
November 29, 2004 - Preparing Accounting and Reports for Trusts and Estates

**2005 Lawyer-CPA Teaching Assignments**

**Southwestern Law School**

2005 Spring - Estate and Gift Taxation  
2005 Fall – Accounting for Lawyers

**California - Continuing Education of the Bar**

February 12, 2005 - Speaker in Irvine, California on "Accounting For Lawyers:  
Beyond The Basics"  
February 25, 2005 - Speaker in San Francisco, California on "Accounting For Lawyers:  
Beyond The Basics"  
March 4, 2005 - Speaker in Los Angeles, California on "Accounting for Lawyers:  
Beyond The Basics"

**California Society of CPAs (All-day presentations by Mr. Ostrove)**

July 19, 2005 - Preparing Accountings and Reports for Trusts and Estates  
August 1, 2005 - Preparing Accountings and Reports for Trusts and Estates  
November 14, 2005 – Preparing Accountings and Reports for Trusts and Estates  
December 12, 2005 – Preparing Accountings and Reports for Trusts and Estates

**2006 Lawyer-CPA Teaching Assignments**

**Southwestern Law School**

2006 Spring – Estate and Gift Taxation  
2006 Fall – Wills and Trusts  
2006 Fall – Survey of Federal Income Tax

**California Society of CPAs (All-day presentations by Mr. Ostrove)**

August 11, 2006 - Preparing Accountings and Reports for Trusts and Estates  
October 27, 2006 - Preparing Accountings and Reports for Trusts and Estates  
November 17, 2006 – Preparing Accounts and Reports for Trusts and Estates  
December 11, 2006 – Preparing Accounts and Reports for Trusts and Estates

## **2007 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2007 Spring – Federal Estate & Gift Taxation

2007 Spring – Federal Corporate Taxation

2007 Fall – Wills & Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

August 1, 2007 – Wills and Trusts in California: What the CPA Must Know

August 2, 2007 – Preparing Accountings and Reports for Trusts and Estates

October 5, 2007 – Preparing Accountings and Reports for Trusts and Estates

October 16, 2007 – Wills and Trusts in California: What the CPA Must Know

November 27, 2007 – Preparing Accountings and Reports for Trusts and Estates

November 28, 2007 – Wills and Trusts in California: What the CPA Must Know

December 5, 2007 – Wills and Trusts in California: What the CPA Must Know

## **2008 Lawyer-CPA Teaching Assignments**

### **Southwestern Law School**

2008 Spring – Federal Estate & Gift Taxation

2008 Fall – Wills and Trusts

### **California Society of CPAs (All-day presentations by Mr. Ostrove)**

January 4, 2008 – Preparing Accountings and Reports for Trusts and Estates

May 29-2008 - Preparing Accountings and Reports for Trusts and Estates

July 9, 2008 – Wills and Trusts in California: What the CPA Must Know

July 16, 2008 – Wills and Trusts in California: What the CPA Must Know

July 30, 2008 – Wills and Trusts in California: What the CPA Must Know

August 20, 2008 – Preparing Accountings and Reports for Trusts and Estates

November 10, 2008 - Preparing Accountings and Reports for Trusts and Estates