

RICHARD M. SQUAR
CERTIFIED PUBLIC ACCOUNTANT, M.B.A. - TAX, CERTIFIED VALUATION ANALYST,
ACCREDITED IN BUSINESS VALUATION, CERTIFIED IN FINANCIAL FORENSICS
TAX & LITIGATION SUPPORT DIRECTOR

EDUCATION

CALIFORNIA STATE UNIVERSITY, Northridge, CA. (1976)

Bachelor of Science - Accounting, Summa Cum Laude

GOLDEN GATE UNIVERSITY, Los Angeles, CA (1981)

Master in Business Administration – Taxation, Outstanding Graduate Award

PROFESSIONAL EXPERIENCE

GLENN M. GELMAN & ASSOCIATES Santa Ana, CA (2009 to present)

Tax & Litigation Support Director

- Expert witness/litigation support services in over 50 cases including breach of contract, business dissolutions, valuations, lost profits damages and forensic accounting.
- Provide consulting services, including operational analysis, financial analysis, tax planning, M&A support and valuation services
- Manage client relationships and attestation engagements for various clients including the real estate, construction, technology, professional services and manufacturing industries

SQUAR & ASSOCIATES Costa Mesa, CA (2002 to 2009)

Founding Owner

SQUAR, MILNER, REEHL & WILLIAMSON, LLP Newport Beach, CA (1980 to 2002)

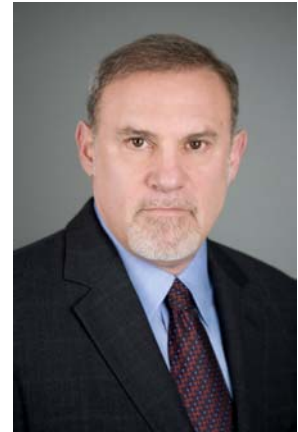
Founding Partner

BROWN, LEIFER & SLATKIN Studio City, CA (1978 to 1980)

Partner-In-Charge of Tax

ARTHUR YOUNG & COMPANY Beverly Hills, CA (1976 to 1978)

Staff Accountant



PUBLICATIONS AND QUOTATIONS

“DAMAGES DUE TO LOST PROFITS,” Forensic Expert Witness Association, March 2008

“DON’T WRITE THAT CHECK,” Entrepreneur, April 2000

“VERDICTS & SETTLEMENTS,” Los Angeles Daily Journal, September 1999

“BEYOND PRICE,” Los Angeles Daily Journal, August 1999

“EFFECTIVE VALUATION & LITIGATION SUPPORT IN CORPORATE SECURITIES LAWSUITS,” Orange County Business Journal, February 1997

“HOW CAN ACCOUNTANTS HELP?,” Orange County Lawyer, September 1994

“STRATEGIES FOR LAW FIRMS: 4 PILLARS,” Orange County Business Journal, February 1993

“IS YOUR PARTNERSHIP COMPENSATION AGREEMENT FROM OUTER SPACE?,” Orange County Lawyer, October 1992

“MARTIAL DISSOLUTIONS – ANALYZE S CORPORATIONS CAREFULLY,” Los Angeles Bar Association Journal, 1992

Quoted in “More Bang for Your Buck”, Entrepreneur.com, February 2002

Quoted in “Planning For the Future, Dealing with the Present,” Small Business Computing, January 2002

Quoted in “How to Understand Tax Forms”, [Work+Money], July 2001

Quoted in “Coming Down?”, Entrepreneur, April 2001

Quoted in “What Are You Worth?”, Health and Fitness, January/February 2001

MEMBERSHIPS AND AFFILIATIONS

- National Association of Certified Valuation Analysts
- American Institute of Certified Public Accountants
- Forensic Expert Witness Association (Chapter President and National Treasurer)
- California Society of Certified Public Accountants



Glenn M. Gelman & Associates, Certified Public Accountants and Business Consultants
1940 E. 17th Street – Santa Ana, California 92705-8606 – 714-667-2600/714-667-2636 Fax – www.gmgcpa.com

Curriculum Vitae

Glenn M. Gelman, C.P.A., M.S.-Tax, CFF – Managing Director

Education

New York University – 1975

B.S. Accounting, Dean's Honor Key, Dean's Honor Roll

Golden Gate University – 1992

Masters Degree in Taxation

Professional Experience and Honors

Glenn M. Gelman & Associates – Managing Director – 1983 to Present

- ❖ Consistently ranked among Orange County's largest CPA firms
- ❖ Recognized by *INSIDE Public Accounting* as one of its 2008 'Best of the Best', an honor bestowed on only 25 CPA firms throughout the entire country
- ❖ Named as one of the 2008 "Best Accounting Firms to Work For" by *The Accountants Media Group*.
- ❖ Awarded "Best Speaker" at the Engineering Contractors' Association 19th Annual "DIG" Awards
- ❖ Firm included in 1989 Inc. 500 Magazine as one of the fastest growing privately-held companies
- ❖ Awarded "Digest 50" award (top fifty medium-sized firms in the United States) on eight separate occasions
- ❖ Ranked *number one* as the best accounting firm in the construction industry by Construction Link, a supplement of the Greensheet published by McGraw Hill

Touche Ross, New York

Coopers & Lybrand, New York

Accounting, Auditing and Tax

Provides accounting, auditing and tax services to a wide variety of clientele in such diverse industries as construction, real estate development, equipment leasing, auto parts (wholesale and retail), manufacturing, and architectural, medical, legal and other professional services.

Litigation Support

Provides litigation consultation and expert witness testimony on a variety of cases including, construction claims, partnership dissolution, general business damages, wrongful termination and lost profits.

Speaking Engagements and Articles

Instructor of "Taxation of Construction Contractors", California Society of CPAs

Instructor of "Accounting & Auditing", National University

Appeared on "Making the Most of Your Money", a local television production

Guest speaker for Digital Equipment Company; "Computer Operations for CPAs"

Guest speaker for Micro-Tax Taxsystems, Inc.; "Computer Software Evaluations"

Guest speaker for J. C. Penney (corporate); "Financial Planning"

Guest speaker for Orange County Bar Association; "Foreign Taxation"

Guest speaker for GTE Directory Services; "Marketing to Small Businesses"

Featured in Accounting Insights - SmartBusiness Magazine-Orange County

Featured in Business to Business Magazine

Featured in Orange County Business Week

Featured in Accounting Today

Interviewed on OCN Cable Television and KFWB Radio

Speaker on accounting, tax and business topics to organizations which include: Southern California Contractors Association,

Associated General Contractors of America, Construction Financial Management Association, Surety Underwriters'

Association of Southern California, Engineering Contractors' Association, National Association of Women in Construction,

and to various law firms in the southern California region.



Memberships and Affiliations

Forensic Expert Witness Association – former President

Associated General Contractors of America:

Board of Directors - Ex-Officio

National Litigation Support Services Association

Associated Builders and Contractors of America

PDI Global, Inc. – "Expert" and "Focus" Newsletters

Editorial Board Member

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

New York State Society of Certified Public Accountants

Engineering Contractors' Association



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