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MARK KOHN, CPA, CFE, CVA, ABV, CFF

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### **CREDENTIALS**

- 1984 - CPA Certified Public Accountant
- 1994 - CVA Certified Valuation Analyst (National Association of Certified Valuation Analysts)
- 1999 - ABV Accreditation in Business Valuation (American Institute of Certified Public Accountants)
- 2002 - CFE Certified Fraud Examiner (Association of Certified Fraud Examiners)
- 2008 - CFF Certified in Financial Forensics (American Institute of Certified Public Accountants)

### **PUBLICATIONS**

- **“A Primer on the Excess Earnings Business Valuation Method, Its Strengths and Weaknesses, in Valuing Professional Practices in Divorces,” Chapter 8 of the book, Valuing Professional Practices and Licenses – A Guide for the Matrimonial Practitioner, Third Edition, Ronald L. Brown, Editor, published by Aspen Publishers, 2011.**
- **“Using Ratios to Find Hidden Income,”** Valley Lawyer, A Publication of the San Fernando Valley Bar Association, April 2011.
- **“Should the excess earnings being capitalized be pre-tax or after tax?”** State Bar of California - Family Law News, Issue 4, 2010.
- **“How to input pension contributions into the DissoMaster program,”** State Bar of California - Family Law News, Issue 1, 2010.
- **“Valuation of High-end and Unusual Inventory,”** The Value Examiner - The Bimonthly Magazine for the National Association of Certified Valuation Analysts, May/June 2009.
- **“Goodwill of the Successful and Super-Successful Professional,” Chapter 44C of the book, Valuing Professional Practices and Licenses – A Guide for the Matrimonial Practitioner, Third Edition, Ronald L. Brown, Editor, published by Aspen Publishers, 2007.**
- **“Goodwill of the Superstar Within the Excess Earnings Methodology,”** The Value Examiner - The Bimonthly Magazine for the National Association of Certified Valuation Analysts, November/December 2006.

## **MARK KOHN, CPA, CFE, CVA, ABV, CFF (continued)**

- **“The Impact of Refinances in Moore-Marsden Calculations,”** State Bar of California - Family Law News, Issue 2, 2006.
- **“The Standard of Value in Divorce Business Valuations,”** Association of Certified Family Law Specialists Newsletter, Spring 2005.
- **“Unreported Income and Hidden Assets,” Chapter 5 of the book,** Forensic Accounting in Matrimonial Divorce, James A. DiGabriele, Editor, published by R.T. Edwards, 2005.
- **“Reasonable Compensation in the Valuation of Professional Practices and Small Businesses,”** The Valuation Examiner — The Bimonthly Magazine for the National Association of Certified Valuation Analysts, March/April 2004.
- **“Techniques for Discovering Unreported Income,”** State Bar of California - Family Law News, Summer 2003
- **“Pereira Applications,”** Association of Certified Family Law Specialists Newsletter, Fall 2002.
- **“Real estate investors and support calculations,”** Association of Certified Family Law Specialists Newsletter, Spring 2002.
- **“The Valuation of Leasehold Improvements,”** State Bar of California - Family Law News, Fall 2001.
- **“The Difference between Gross Income and Gross Cash Flow,”** Association of Certified Family Law Specialists Newsletter, Summer 2001.
- **“Goodwill and the Elderly Businessperson,”** State Bar of California - Family Law News, Summer 2000.
- **“Personal Service Goodwill and the Double-Dipping Controversy,”** State Bar of California - Family Law News, Spring 1999.
- **“Minority Discounts in Family Law Cases,”** State Bar of California - Family Law News, Fall 1998. Reprinted in Judges & Lawyers, Business Valuation Update, February 2001.
- **“Unreported Income and Hidden Assets,”** Los Angeles County Bar Association - Family Law News and Review, Spring 1997. Reprinted in *Trying Divorce Cases*, Massachusetts Continuing Legal Education, 2000.

## **MARK KOHN, CPA, CFE, CVA, ABV, CFF (continued)**

- **“Understanding Corporate Tax Returns,”** Los Angeles County Bar Association - 1997 Family Law Reference Book.
- **“A Summary of the Tax Laws Affecting IRAs and the Elderly,”** Los Angeles County Bar Association - Family Law News and Review, Winter 1996.
- **“Why CPAs Ask for Certain Documents in Dissolution Cases - An Explanation of Document Request Lists,”** Los Angeles County Bar Association - Family Law News and Review, Spring 1995.
- **“A Theoretical Basis for Using Three Months Gross to Determine the Goodwill of Professional Practices,”** State Bar of California - Family Law News, Spring 1995.
- **“Common Errors in Business Valuations,”** Los Angeles County Bar Association - 1995 Family Law Reference Book.
- **“How CPAs Analyze Financial Statements in Dissolution Cases,”** State Bar of California - Family Law News, Spring 1994.
- **“The Dissomaster Program - Tips and Traps,”** Los Angeles County Bar Association - Family Law News and Review, Spring 1994.
- **“Gray Areas in Business Valuations,”** Los Angeles County Bar Association - Family Law News and Review, Fall 1993.
- **“Gray Areas in Gross Income Available Calculations,”** Los Angeles County Bar Association - Family Law News & Review, Spring 1993.

## **EDUCATION**

BA in Accounting, cum laude, Loyola College, Baltimore, 1971

Master of Liberal Arts, Johns Hopkins University, Baltimore, 1974

## **PROFESSIONAL EXPERIENCE**

Specialization since 1985 in forensic accounting, primarily in the area of family law.