



LESTER J. SCHWARTZ, CPA, CFF, DABFA, DABFE
CURRICULUM VITAE

POSITION

Zivetz, Schwartz & Saltsman, CPAs
A Professional Corporation - Principal

***PROFESSIONAL
AFFILIATIONS***

Licensed as a Certified Public Accountant (CPA) - State of California 1964 - Certificate #11233
Certified Board Diplomat of American College of Forensic Accounting (DABFA) 1997 - Certificate #1986
Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants (AICPA) 2008 - Certificate #1670
Member, American Institute of Certified Public Accountants (AICPA) since 1974
Member, American Board of Forensic Examiners (DABFE) since 1997
Member, American Board of Forensic Accountants (DABFA) since 1997
Member, American Institute of Certified Public Accountants Tax Division since 1986
Member, American Institute of Certified Public Accountants Private Companies Practice Section since 1988
Member, California Society of Certified Public Accountants (CSCPA) since 1965
Member, Litigation Services Consulting Committee of California Society of CPAs - since 1988
Member, Institute of Business Appraisers (IBA) since 1988
Member, Los Angeles Area Business Managers Discussion Group since 1986
Member, Management Consulting Services division of AICPA
Past Chairman - Century City Area Discussion Group of California Society of Certified Public Accountants
Directory Listings
Experts & Consultants, Los Angeles County Bar
Private Sector Professionals Tax Professionals
Legal Expert Pages
Expert Witness for California Lawyers

***RANGE OF
EXPERIENCE***

Includes over thirty seven years as a forensic accountant appearing as an expert witness, court appointed special master or referee on accounting, tax and financial matters, business disputes, business valuations, damage claims, economic losses, goodwill, going concern and marital dissolutions. Author of various articles on forensic litigation in numerous professional publications. Lecturer at law school and qualified continuing education of the bar on "Forensic Accounting" "Understanding Financial Statements," "Utilizing Financial Statements and Tax Returns in Litigation," "Estate Planning" and "Financial Planning."

EDUCATION

B.S. Accounting New York University
School of Commerce Accounting and Finance 1960

***PROFESSIONAL
AND BUSINESS
HISTORY***

Zivetz, Schwartz & Saltsman CPAs, since 1969
Seidman & Seidman CPAs, 1964 to 1968
Eisner & Lubin CPAs, 1960 to 1963