



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

POSITION

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

***PROFESSIONAL
AFFILIATIONS***

Licensed as a Certified Public Accountant (CPA) - State of
California 1964 to present
Board Certified Diplomat of, The American Board of Forensic
Examiners (DABFE) -- 1996
Member, The American Board of Forensic Examiners (DABFE)
Member, The American Board of Forensic Accountants (DABFA)
Member, American Institute of Certified Public Accountants
(AICPA) 1974 to present
Member, American Institute of Certified Public Accountants
- Tax Division 1986 to present
Member, American Institute of Certified Public Accountants
- Private Companies Practice Section 1988 to present
Member, California Society of Certified Public Accountants
1965 to present
Member, Litigation Services Consulting Committee of California Society
of CPAs - Economic Damages Section 1996
Member, California Society of Certified Public Accountants
- Litigation Service Committee 1988 to present
Member, Institute of Business Appraisers (IBA) 1988 to present
Member, Management Consulting Services division of AICPA
Member, Los Angeles Area Business Managers Discussion Group 1986
to present
Member, Financial and Administrative Management Executives in
Entertainment 1985 to present
Candidate, American Society of Appraisers
Past Chairman - Century City Area Discussion Group of California
Society of Certified Public Accountants
Listed in Directory of Experts & Consultants, Published by the
Los Angeles County Bar Association
Listed in The Tax Directory, Private Sector Professionals

***RANGE OF
EXPERIENCE***

Includes over twenty five years as a forensic accountant appearing as an
expert witness, court appointed special master and referee on accounting
and tax matters, business disputes, business valuations, damage claims,
economic losses, goodwill, going concern and marital dissolutions.
Author of "Assessing the Value of a Practice" in the book The Business
of Medicine, published by Elsevier numerous articles on litigation in the
Los Angeles Daily Journal and other professional publications. Speaker
on "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, 1969 to present
Seidman & Seidman CPAs, 1963 to 1968
Eisner & Lubin CPAs, 1960 to 1963