



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

***POSITION***

Zivetz, Schwartz & Saltzman, 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, Los Angeles Superior Court Alternative Dispute Resolution Family Law Panel since 2010  
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 Section 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, Forensic Service Section 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, Personal Financial Planning Section 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  
JurisPro Expert Witness for California Lawyers

***RANGE OF  
EXPERIENCE***

Includes over forty 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 & Saltzman CPAs, since 1969  
Seidman & Seidman CPAs, 1964 to 1968  
Eisner & Lubin CPAs, 1960 to 1963