

# CURRICULUM VITAE

## THOMAS V. KALAJIAN

### *Professional Qualifications*

#### Chronology of Professional Accomplishments, Credentials and Licensure

- **ABAR**, Accredited in Business Appraisal Review, *The Institute of Business Appraisers*, 2009
- **AVA**, Accredited Valuation Analyst, *National Association of Certified Valuation Analysts*, 2002
- **CRTP**, CTEC Registered Tax Preparer, *California Tax Education Council (CTEC)*, 2001
- **Life Agent**, *State of California*, 0C87598, 2000 -
- **CVA**, Certified Valuation Analyst, *National Association of Certified Valuation Analysts*, 1999 - 2001, replaced with AVA
- **Graduate**, Advanced Business Development Workshop, *Focus Group*, 1997
- **Graduate**, Accountants' Boot Camp, *Results Accountants' Systems*, 1995
- **Graduate**, Executive Leadership Series, *Orange County Forum*, 1993
- **CPA**, Certified Public Accountant, *State of California*, 1975 - 2001, replaced with CRTP

#### Summary of Post-Graduate Continuing Professional Education Since 1995

<u>Field of Specialization</u>	<u>Education Hours</u>
Business Valuation and Litigation Support	571.0
Business and Management Consulting	204.0
Taxation, Finance, Accountancy and Technology	460.0
Life Insurance, Annuities and Long-Term Care	197.0
Administration, Marketing and Professional Practice Management	101.0
	<b>1,533.0</b>

#### Current Firm Ownership Involvement

- **Principal Shareholder**, *Provident Valuation Professionals, Inc.*
- **Principal Shareholder**, *Provident Financial Services, Inc.*
- **Principal**, *Provident Bookkeeping Services*

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## Publications

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- *Introduction to Business Valuation Concepts for CPAs*, The Successful California Accountant, (Society of California Accountants, Santa Rosa, CA), Fall 2004
- *How to Improve the Profitability of Your Business*, self-published guide, second edition, 2004

## *Educational Qualifications*

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## University Education

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**GRADUATE, Bachelor of Science, Business Administration, Concentration in Accounting**, California State University, Northridge, Physics/Chemistry (superseded by Business Administration)

## *Professional Experience and Expertise*

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## Litigation Support and Expert Testimony

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### Calculation of Damages

- ▶ Wrongful termination, plaintiffs' expert, forensic accounting, circa 1991

### Expert Testimony

- ▶ Comparison of financial statements, defendants' expert, accounting, circa 1988

### Litigation Support

- ▶ Wrongful termination, defendants' expert, forensic accounting, circa 1991
- ▶ Dissolution of marriage, plaintiffs' non-designated expert, valuation and forensic accounting, 2004

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## Industry Expertise

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### Manufacturers and Distributors

- ▶ Plastics, metal, apparel and packaging
- ▶ Automotive, aftercare and products
- ▶ Speciality, health care products and publishing
- ▶ Jewelry, computer software and components

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- ▶ Food distributors, warehousing and trucking

#### **Professionals**

- ▶ Artists, athletes and insurance agencies
- ▶ Law firms, accounting firms, engineers, architects and designers
- ▶ Professional associations and nonprofit organizations
- ▶ Physicians, dentists, physical therapists, veterinarians, chiropractors and clergy
- ▶ Medical laboratories and clinics

#### **Service Providers**

- ▶ Office leasing and executive suites, advertising, print media and marketing
- ▶ Delivery, trucking and warehousing, personnel leasing and executive search firms
- ▶ Private schools, learning and self-help, loan packaging, loan brokers and loan companies
- ▶ Recording studios, computer service bureaus, shared satellite television systems
- ▶ Dry cleaners and service stations, real estate brokers and rental activities
- ▶ Outsourced management services organizations

#### **Retailers and Wholesalers**

- ▶ Auto, motorcycle and water craft parts, new and used, used auto dealers
- ▶ Forklift sales, leasing and service; retail nurseries, antique dealers
- ▶ Athletic supplies and services, photo studios, video rental, photo processing
- ▶ Hardware, women's apparel, auto body shops, computer products, parts and software
- ▶ Citrus picking, packing and distribution, travel agencies and group tour operators
- ▶ Publishers, grocery stores and equestrian centers, motorcycle and water craft aftermarket
- ▶ Fast food, theme-based and full service restaurants

#### **Trades**

- ▶ Electrical, home improvements and roofing
- ▶ Structural repairs, catastrophe restoration
- ▶ Furniture repair and security systems
- ▶ Industrial lighting, and floor care, carpet sales, restorative construction
- ▶ Tile setters and wood working shops
- ▶ Underground cable installation and backhoe operations
- ▶ Trucking and warehousing
- ▶ Auto repair, tires, collision repair, long distance auto transportation
- ▶ Water storage facilities and related substructures, commercial refrigeration, gas plumbing fixtures

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## ***Public Speaking and Presentation Skills***

### **Toastmasters International Public Speaking Education and Accomplishments**

- Cofounder of club #3442 in Tustin, California
- A Speechcraft presenter
- Club positions held
  - ▶ President
  - ▶ Vice President of Education
  - ▶ Treasurer
  - ▶ Vice President of Public Relations
- Accomplishments, Awards and Distinctions
  - ▶ Program completion for Competent Toastmaster (CTM)
  - ▶ A best evaluator award at an Area speech contest
  - ▶ Master of Ceremony's at Regional speech contest
  - ▶ Area Governor appointment (nomination declined due to time constraints)

### **Local Television Broadcasting — Correspondent for Small Business Development and Tax Savings Strategies**

**OCN**, *Orange County 24-hour cable news channel tax and management guest correspondent, 1991 - 2001*

- ▶ Live-to-tape presentations, self-scripted, in studio
- ▶ Live-to-tape presentation, interview format, on site in offices
- ▶ Live and live-to-tape presentation, panel member for telephone call-in format

**Channel 13, UPN**, *Los Angeles local commercial television, tax guest correspondent, 1999*

- ▶ Live to tape presentation, interview format, on site in offices

### **Professional Speeches, Seminars and Multi-media-based Workshops Authored, Developed and Presented**

- “32 Ways to Boost Your Bottom Line”
- “Quality Service: What It Is and How to Deliver It”
- “Cash or Accrual Accounting: Which Is Better and Why?”
- “Boosting Your Bottom Line: Beyond the Bean Counting Mentality”
- “Fundamental Business Factors in Successful Private School Administration”
- “Clinton’s Tax Law Changes: What They Mean for You and Your Business”
- “Target Marketing: How to Pick Your Customers and What to Expect”
- “Ten Steps to Optimizing Revenue in a Medical Practice”
- “Detecting and Preventing Employee Embezzlement”
- “Delivering Awesome Service”

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- “Phone Right - Optimizing Prospect Conversion Rates for Incoming Callers”
  - “The Key Leverage Points in Your Profit Improvement Potential”
  - “Recognizing New Opportunities in the Challenges of Change”
  - “Getting Your Business to Work for YOU”
  - “Professional Public Presentation Rules and Tips”

### **Seminar, Speech and Multi-Media Based Workshop Hosts and Sponsors**

- Irvine Chamber of Commerce
- Orange Chamber of Commerce
- Montebello Chamber of Commerce
- Orange County Association of Private Schools
- Sanwa Bank
- Metro Bank
- Sun West Bank
- Santa Ana Chamber of Commerce
- Wells Fargo Bank
- Hoag Hospital
- St. Joseph Hospital

### ***Memberships and Associations***

#### **History of Principal Professional and Business Memberships**

- ▶ American Institute of Certified Public Accountants (AICPA)
- ▶ American Mensa, Ltd.
- ▶ California Society of Certified Public Accountants (CSCPA)
- ▶ Center for Economic and Industry Research (CEIR)
- ▶ National Association of Certified Valuation Analysts (NACVA)
- ▶ Orange County Armenian Professional Society
- ▶ The ESOP Association
- ▶ The Institute of Business Appraisers (IBA)
- ▶ The Medical Group Management Association (MGMA)
- ▶ The National Center for Employee Ownership (NCEO)

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## ***National, Civic, Community and Charitable Activities and Accomplishments***

### **Charitable and Community Foundation Steering Committee Positions**

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- **Orange County Bar Foundation:** *Golf Tournament Steering Committee for Shortstop Program, Irvine, California, October 1999*
- **The Flo-Jo Memorial Community Empowerment Foundation:** *Golf Tournament Steering Committee, since 1999*
- **Wish Sports Foundation:** *Golf Tournament Steering Committee for CHOC (Children's Hospital of Orange County), Newport Beach, California, March 2000*
- **Angels Within, Inc.:** *Rock Concert Steering Committee, **Juden and Friends**, in coordination with Major League Baseball, Las Vegas, Nevada, February 2000*

### **University Guest Lecturer, Children's Programs, Community Outreach Support and Volunteer Positions**

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- **Chapman University, School of Film and Television,** *Recurring annual guest lecturer on Professional Public Speaking, Master of Ceremonies and Presentation Skills for Broadcast Journalism students, 2000 -*
- **Edgewood Private School,** *Theater lighting set-up and operation, 1993 - 1998*
- **Fairmont Private School,** *Theater lighting set-up and operation, 1999 - 2000*
- **Ferrahian Armenian High School,** *Non-accredited elementary bilingual school teacher, English and Mathematics, for immigrant children from Armenia, 1965 -1967*

### **Board of Advisor Memberships / Directorships / Executive Council Memberships / Committee Memberships**

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- **Armenian Genocide Pledge Drive, Orange County PBS station KOCE-TV,** *Community Planning Coordinator, March 29, 2007*
- **Armenian General Benevolent Union, Orange County,** *Committee Member, 2006 -*
- **PreservePro, Inc.,** *Board of Advisors, 2005 - 2007*
- **Armenian Festival, Inc.,** *Organizing Committee, Planning Coordinator, Annual Orange County Armenian Festival, 2005 - present*
- **Orange County Armenian Professional Society,** *Executive Committee, Public Relations, 2005*
- **Orange County Small Business Network,** *Director, 2001*
- **The Flo-Jo Memorial Community Empowerment Foundation,** *Steering Committee, Director, 1999 - 2001*
- **Ability Plus School,** *Director, circa 1983 - 1989*
- **Garden Grove Community Bank,** *Advisory Board, circa 1983 - 1985*

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### **Support for Cultural and Community Organizations**

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- Orange County Performing Arts Center
- Ararat Home for The Aged
- Armenian Relief Society, *Earthquake Fund*
- Armenian General Benevolent Union
- Japanese Earthquake Fund

### **Civic Awards and Achievements**

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**Nominee, Businessman of the Year, Santa Ana Chamber of Commerce, 1992-1993**

### **Civilian Federal Licensure**

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**Technician Class Amateur Radio License, Federal Communications Commission, license call sign, WA6JAM, (at age 14) 1959 - 1963**

### **Fulfillment of Military Duty**

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**U.S. Army, Noncommissioned enlistee, Non-combat duty, Signal Corps, Specialist Fourth Class, graduate, advanced multiplex radio equipment repair, final duty assignment was the Transportation Coordinator of I Corps, U.S. Army Signal Corps, Nha Trang, Viet Nam; Military Occupational Specialty (MOS) 32E20, honorable discharge, 1969.**

## *Continuing Professional Education*

### Continuing Professional Education Courses and Accomplishments

#### **Business Valuation and Litigation Support**

**COMPLETION OF QUALIFYING REPORT REQUIREMENTS**, with special acknowledgment by the ABAR Qualifications Committee for the advancement of best practices and outstanding writing, *Accredited in Business Appraisal Review*, The Institute of Business Appraisers, 2009

**COMPLETION OF EXAMINATION REQUIREMENTS**, *Accredited in Business Appraisal Review*, The Institute of Business Appraisers, 2009

**COMPLETION OF EDUCATIONAL REQUIREMENTS**, Toward Accreditation, *Accredited in Business Appraisal Review*, The Institute of Business Appraisers, 2009

**CERTIFICATE OF EDUCATIONAL ACHIEVEMENT**, *Business Valuation*, American Institute of Certified Public Accountants, 1997

**COMPLETION OF EDUCATIONAL REQUIREMENTS**, Toward Accreditation, *Certified Valuation Analyst*, National Association of Certified Valuation Analysts, 1997

**COMPLETION OF EXAMINATION REQUIREMENTS**, Toward Accreditation, *Certified Valuation Analyst*, National Association of Certified Valuation Analysts, 1999

#### **Continuing Professional Education Courses, Conferences and Seminars:**

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
NBV 1 - Introduction to The Valuation of Businesses and Professional Practices	AICPA	1997	Valuation	8
NBV 2 - An Engagement Approach to Researching, Evaluating and Understanding the Company	AICPA	1997	Valuation	8
NBV 3 - Data Research and The Market Approach to Valuation	AICPA	1997	Valuation	8
NBV 4 - The Income Approach and The Asset-Based Approach to Valuation	AICPA	1997	Valuation	8

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<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
NBV 5 - Special Issues in Business Valuation	AICPA	1997	Valuation	8
NBV 6 - Valuations and Transfers: A Case Study	AICPA	1997	Valuation	8
NBV 7 - The CPA-Valuator-Expert Witness	AICPA	1997	Valuation	8
NBV 8 - A Practical Approach to Valuation Report Writing	AICPA	1997	Valuation	8
Business Valuations, Fundamentals, Techniques and Theory	NACVA	1997	Valuation	16
Business Valuations: Case Analysis Series #1 and Report Writing	NACVA	1997	Valuation	8
Lost Profits	CCPAEF	1997	Forensic Accounting	8
Forensic Accounting Basics	CCPAEF	1997	Forensic Accounting	8
Calculating Damages in Personal Injury	CCPAEF	1997	Forensic Accounting	8
1998 Business Valuation Conference	CCPAEF	1998	Valuation	8
Business Valuation Overview	CCPAEF	1998	Valuation	8
1999 Regional Symposia: Strategic Issues in Business Valuation, Damages and Litigation - for Attorneys and Valuation Experts	NACVA	1999	Valuation Litigation	16
Family Law Conference	CCPAEF	1999	Litigation	8
Current Update in Valuations	NACVA	1999	Valuation	8
2000 Business Valuation Conference	CCPAEF	2000	Valuation	8
Fraud and Economic Damages Conference - An Advanced Discussion of the Challenges in The New Millennium	CCPAEF	2000	Litigation	16
Case Analysis by Phone	NACVA	2001	Valuation	5
Business Valuation Manager Pro Workshop	NACVA	2001	Valuation	8
ESOP Association Western States Annual Conference	ESOP	2002	Valuation	12
ESOP Association 2002 Two Day Conference	ESOP	2002	Valuation	14
Introduction to ESOPs	NCEO	2003	Valuation	4

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<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
Advanced Case Studies in Small and Mid-size Business Appraisal	IBA	2003	Valuation	16
Valuation Issues Regarding Marital Dissolutions	CSCPA: OC/LB	2003	Litigation Support	1
2004 Annual National Conference: <i>Report Writing and Getting Certified; Panel of Certification Experts; Preparing CBA Demonstration Reports</i>	IBA	2004	Valuation	6
2004 Annual National Conference: <i>Litigation Support: Divorce Appraisals from the Attorney's Point of View</i>	IBA	2004	Litigation Support	3
2004 Annual National Conference: <i>Shareholder Dissent and Oppression: Recent Developments in Canada that May Affect U.S. Valuators</i>	IBA	2004	Litigation Support	1.5
2004 Annual National Conference: <i>Case Law Update</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Business Appraisal: Best Practices</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Don'ts and Don'ts of Health Care Valuations</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Forecasting Net Cash Flow</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Appraisals in Private Capital Markets</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Valuation for M &amp; A</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Valuation of Pass-Through Entities: What's All the Fuss About?</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Correlation and Cointegration: How Misguided Are Your GLCs?</i>	IBA	2004	Valuation	1.5
2004 Annual National Conference: <i>Forensic Accounting</i>	IBA	2004	Forensic Accounting	1.5
Master Course: <i>Valuing ESOPs</i>	IBA	2004	Valuation	8
Master Course: Valuing Intangibles	IBA	2004	Valuation	8
Report Writing and Analysis <sup>1</sup>	IBA	2004	Valuation	16
Advance Financial Statement Analysis for Business Appraisers	IBA	2004	Valuation	8

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
2004 Family Law Conference	CCPAEF	2004	Valuation	8
California Community Property	CCPAEF	2004	Valuation	8
Hot Topics for Practitioners - A Lawyer's View	CSCPA: OC/LB	2005	Forensic Accounting	1
Discount and Capitalization Rates: Theory, Practical Applications and Understandable Presentations	BVR	2005	Valuation	2
"Determining Income and Setting Support in High-End Cases," Gale P. Hickman, Commissioner, Orange County Superior Court	CSCPA - OC/LB	2005	Forensic Accounting	1
Business Valuation Fundamentals, Part 1 (review/refresher)	CCPAEF	2005	Valuation	23.5
Current Status of FLPs	CSCPA - BV	2005	Valuation	2
Breakout and Round Table Session to Discuss and Dismantle a Specimen Report	CSCPA - BV	2005	Valuation	2
Innocent Spouse Review and Update	CSCPA - FL	2005	Forensic Accounting	2
Business Valuation Fundamentals, Part 2 (review/refresher)	CCPAEF	2005	Valuation	24
Family Law Conference	CCPAEF	2005	Valuation/ Litigation	8
Family Law Workshop	CCPAEF	2005	Valuation/ Litigation	8
Discounts for Lack of Marketability: The Debate Continues	BVR	2006	Valuation	2
Applications of Excel in Business Appraising	IBA	2006	Valuation	8
Critiquing Business Valuation Reports <sup>2</sup>	IBA	2006	Valuation	16
Normalizing & Then Projecting Earnings	NACVA	2006	Valuation	4
Applying the Market & Guideline Methods in Valuations	NACVA	2006	Valuation	4
Deal Structuring and Pricing	IBA	2007	Valuation	4
Essentials of Business Appraisal: A Comprehensive Workshop	IBA	2007	Valuation	32
Courts Increasingly Reject Standard Valuation Discount Methodologies: What's a Valuator to Do?	NACVA	2007	Valuation	2

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
Using Done Deals and Mid Market Comps Databases	NACVA	2008	Valuation	1
Reasonable Compensation	BVR	2008	Valuation	2
Summit on Discount for Lack of Marketability	BVR	2008	Valuation	9.5
The Small Business Administration (SBA) and Valuation: A New Era	NACVA/ IBA	2008	Valuation	2
Submission of redacted formal valuation report for peer review by senior qualifications personnel of the National Association of Certified Valuation Analysts - passed peer review critique in satisfaction of 25 points towards NACVA recertification requirements.	NACVA	2008	Valuation	n/a
Submission of redacted formal valuation report for peer review by accredited members of NACVA in satisfaction of their recertification requirements by critiquing the valuation report; participation in the review process, Case Analysis by Phone (CAP), for education credit for recertification requirements for the NACVA AVA credential. Required score for passing, 70%. Scored by former senior NACVA Credential Committee Member at 90%.	NACVA	2009	Valuation	2
Physician and Medical Practice Performance Benchmarking for Anyone Valuing and/or Consulting with Medical Practices	NACVA	2009	Valuation	1
Business Valuation Research - the Internet and Web 2.0	FCG	2009	Valuation	2
Developing Discount and Cap Rates in a Troubled Economy: New and Emerging Views on Old Issues	BVR	2009	Valuation	2
Business Appraisal Review Accreditation Workshop <sup>2</sup>	IBA	2009	Valuation	32
“Best of” Business Valuation Reports	FCG	2009	Valuation	2
Overview of Matrimonial Litigation & Practice Management Issues	NACVA	2009	Litigation	8
Forensic Accounting in Matrimonial Cases	NACVA	2009	Litigation	8
Valuation and Appraisal Issues Unique to Matrimonial Engagements	NACVA	2009	Litigation	8
Expert Witness Bootcamp <sup>3</sup>	NACVA	2009	Litigation	24
				<b>571.0</b>

- <sup>1</sup> In fulfillment of the CBA (Certified Business Appraiser) education requirements for accreditation with the Institute of Business Appraisers
- <sup>2</sup> In fulfillment of the ABAR (Accredited in Business Appraisal Review) education and examination requirements for accreditation with the Institute of Business Appraisers
- <sup>3</sup> In fulfillment of the BVAL (Business Valuator Accredited in Litigation) education requirements for accreditation with the Institute of Business Appraisers

Legend of Valuation Education and Conference Sponsors:

AICPA	American Institute of Certified Public Accountants, New York, NY
BVR	Business Valuation Resources, Portland, OR
CCPAEF	California CPA Education Foundation, Redwood City, CA
CSCPA	California Society of Certified Public Accountants
CSCPA - BV	California Society of Certified Public Accountants - Business Valuation Section
CSCPA - FL	California Society of Certified Public Accountants - Family Law Section
CSCPA - OC/LB	California Society of Certified Public Accountants - Orange County/Long Beach Chapter Litigation Services Interest Group
ESOP	ESOP Association, Washington, D.C.
FCG	Financial Consulting Group, LC, Atlanta, GA
IBA	Institute of Business Appraisers, Plantation, FL
NACVA	National Association of Certified Valuation Analysts, Salt Lake City, UT
NCEO	National Center for Employee Ownership, Oakland, CA

**Business and Management Consulting**

**GRADUATE**, *Executive Leadership Series, Fall 1993*, Orange County Forum

**GRADUATE**, *Accountants' Boot Camp, August 1995*, Results Accountants' Systems

**GRADUATE**, *Advanced Business Development Program, 1999 - 2000*, Focus Systems and Support

**Continuing Professional Education Courses, Conferences and Seminars:**

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Expanding Services to Medical Professionals	Consulting	16

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
Advanced Technical Training for CPA Medical Consultants	Consulting	16
OSHA Requirements for Medical Practices	Consulting	8
The Business of Health Care	Consulting	8
How to Improve Collections in A Medical Practice	Consulting	8
<i>Accountants' Boot Camp</i> , Comprehensive Curriculum of Structure, Systems, Strategies and Learning Tools for Profit Enhancement and Growth Consulting for Small Businesses and Professional Practices	Consulting	40
Learning the Lender's Game: How Bankers Make Loan Decisions	Consulting	8
<i>Results Revisited</i> , Update and Improvements to <i>Boot Camp</i> Systems and Technologies	Consulting	16
Small Business Conference	Consulting	8
Benchmarking: Advanced Hands-On Implementation	Consulting	8
Benchmarking: A New Consulting Service for Clients	Consulting	8
<i>Results Accountants' Systems</i> , Update Seminars & Workshops	Consulting	16
Workshop 1 - Strategic Planning, Business Development Programs, Business Development Management System, Business Development Seminar	Consulting	7
Workshop 2 - Time Management Program, Sales Strategies, Executive Business Academy Sessions 1-2	Consulting	7
Workshop 3 - Designing Business Systems, Flowcharting	Consulting	7
Workshop 4 - Designing Business Systems	Consulting	7
Workshop 5 - Systems Implementation, Marketing Strategies	Consulting	7
Workshop 6 - Information Technology, Executive Business Academy Sessions 3-4	Consulting	7
Reviewing Buy-Sell Agreements	Consulting	1
How to Run Your Business So You Can Leave It in Style	Consulting	1

**Taxation, Finance, Accountancy and Technology**

**Continuing Professional Education Courses, Conferences and Seminars:**

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Introduction to Taxation and Operation of Business Entities	Taxation	16
Corporate Liquidations: Federal and California	Taxation	8
Other Comprehensive Basis of Accounting and Personal Financial Statements	Accounting	8
Tax Tune-Up: Action Planning for Individuals and Businesses	Taxation	8
Closely-Held Corporation Review and Update	Taxation	8
Estate and Gift Taxation: The Basics	Taxation	8
Internet 101: An Introduction	Technology	4
Internet 102: Making It Work for You	Technology	4
Tax Planning and Update Conference	Taxation	16
Financial Planning and Investments Conference	Financial	8
Tax Strategies for High-Income Individual Conference	Taxation	8
International Tax Conference	Taxation	8
Tax Strategies for The Closely-Held Business Conference	Taxation	8
Flow Through Entities Conference: (Partnerships, LLCs and S Corporations)	Taxation	8
Tax Strategies for The Closely Held Business	Taxation	8
International Tax Conference	Taxation	8
Financial Planning and Investments Conference	Financial	8
Activity-Based Costing	Accounting	8
Offshore Strategies for Asset Protection & Tax Benefits	Taxation	8
Tax Update and Planning Conference	Taxation	16
Series 6 Course	Financial	6

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
Federal and California Individual Annual Tax Update, 2001	Taxation	20
Retirement Plan Distributions	Financial	3
Update on Ethics in Tax Practice	Taxation	1
Taking Advantage of New Qualified Plan Changes	Taxation	1
Innovative Tax Strategies / EPIC Financial	Taxation	1
Introduction to S Corporation ESOPs	Taxation	2
Federal and California Individual Annual Tax Update, 2002	Taxation	20
Annual Accounting Standards Update	Accounting	8
Federal and California Individual Annual Tax Update, 2003	Taxation	20
Estate Planning in a Low Interest Rate Environment	Financial	1.5
Economic Update	Financial	1
Selected Federal Tax Update	Taxation	1.5
Understanding Rollover Options	Financial	1
Understanding Distributions	Financial	1
Federal and California Individual Annual Tax Update, 2004	Taxation	20
QuickBooks Accounting Software 2005 Update Plus Remote Access and Data Transfer Alternatives	Accounting	8
Estate Planning Essentials, 2005	Taxation	8
Planning for Section 1031 Exchanges, 2005	Taxation	7
California Income Tax Course, 2005	Taxation	4
Federal and California Individual Annual Tax Update, 2005	Taxation	20
Financial Statement Preparation for your QuickBooks Accounting Software Clients	Accounting	8
QuickBooks 2006 Update	Accounting	4
Not-for-Profit Tax Organizations: Tax Update	Taxation	3
2005 Spidell Federal Fall Seminar	Taxation	4
2005 Spidell California Fall Seminar	Taxation	4
Federal and California Individual Annual Tax Update, 2006	Taxation	20

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
2006 Spidell Federal Tax Update Seminar	Taxation	4
2006 Spidell California Tax Update Seminar	Taxation	4
Federal and California Individual Annual Tax Update, 2007	Taxation	20
2007 Spidell Federal Tax Update Seminar	Taxation	4
2007 Spidell California Tax Update Seminar	Taxation	4
Federal and California Individual Annual Tax Update, 2008	Taxation	20
2008 Spidell Federal Tax Update Seminar	Taxation	4
2008 Spidell California Tax Update Seminar	Taxation	4
2008-2009 Spidell Federal Income Tax Bonus CPE Part 1	Taxation	4
2009 Corporate Tax Planning Non-interactive	Taxation	8
2009 Spidell Federal Tax Update Seminar	Taxation	4
2009 Spidell California Tax Update Seminar	Taxation	4
Lacerte Annual Update for Tax Year 2009	Taxation	2
		<b>460</b>

**Life Insurance, Annuities and Long-Term Care**

**Continuing Professional Education Courses, Conferences and Seminars:**

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Life Insurance Qualification Course	Insurance	52
Elder Care in An Aging Society - 2002	Insurance	8
Financial Planning and Investments Conference	Insurance	8
Introduction to Life Insurance - 2002	Insurance	8
Charting Your Financial Future - 2002	Insurance	14
California Long Term Care - 2002	Insurance	8

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Funding CRTs With Annuities	Insurance	1
Planning for Senior Needs - 2002	Insurance	13
Equity Indexed Annuities	Insurance	2
Life Insurance Products and Uses	Insurance	12
Charting Your Financial Future - 2005	Insurance	14
California Long Term Care - 2005	Insurance	8
Planning for Senior Needs - 2005	Insurance	13
California Annuities - 2005	Insurance	8
Life Insurance Professional Analysis and Review - 2005	Insurance	1
Equity Indexed Annuities - 2005	Insurance	1
Understanding Distributions - 2006	Insurance	1
California Long Term Care - Updated for 2007 (2008)	Insurance	8
California Ethics (2008)	Insurance	4
Consumer Privacy - It's the Law (2008)	Insurance	9
California Annuities (2008)	Insurance	4
		<b>197</b>

**Administration, Marketing and Professional Practice Management**

**Continuing Professional Education Courses, Conferences and Seminars:**

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Turning Prospects Into Clients	Marketing	8
Shift From Hourly Billing to Value Pricing	Administration	8
How to Build a Successful Practice With Total Quality Service	Administration	8
How to Manage a Million Dollar Practice	Management	8

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
How to Build a Million Dollar Practice	Marketing	8
Marketing Workshop	Marketing	8
Building Your Practice Conference	Marketing	8
Tax Season: How to Use It to Make 98 The Best Ever	Management	8
Professional Ethics Review	Ethics	8
Current Trends in Accounting Technology	Administration	2
Risk and Practice Management Post Enron	Management	2
Putting the Internet to Work in Your Practice	Marketing	2
Small Business Networking	Administration	1
Putting Websites to Work	Marketing	1
Disaster Relief and Business Recovery	Administration	1
Hammer Down Your Costs	Management	8
Firm of the Future	Management	8
Search Engine Optimization	Marketing	4

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