



## CURRICULUM VITAE

THOMAS V. KALAJIAN

### *Professional Qualifications*

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

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- **ABAR**, Accredited in Business Appraisal Review, *The Institute of Business Appraisers*
- **AVA**, Accredited Valuation Analyst, *National Association of Certified Valuation Analysts*
- **CRTP**, CTEC Registered Tax Preparer, *California Tax Education Council (CTEC)*
- **Registered Tax Preparer**, *Internal Revenue Service (IRS)*
- **Life Agent**, *Life License, State of California*
- **Graduate**, Advanced Business Development Workshop, *Focus Group*
- **Graduate**, Accountants' Boot Camp, *Results Accountants' Systems*
- **Graduate**, Executive Leadership Series, *Orange County Forum*

#### **Professional Honors and Awards**

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- **Best Accredited in Business Appraisal Review Report Award for 2010**, *The Institute of Business Appraisers*, 2010

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

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<u>Field of Specialization</u>	<u>Education Hours</u>
Business Valuation and Litigation Support	582.0
Business and Management Consulting	204.0
Taxation, Finance, Accountancy and Technology	461.0
Life Insurance, Annuities and Long-Term Care	209.0
Administration, Marketing and Professional Practice Management	93.0
Professional Ethics and Standards	31.0
Total	<b>1,580.0</b>

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## Current Firm Ownership Involvement

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

## 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***

### 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)

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## ***Professional Experience***

### **Litigation Support (Practice Limited to Legal Consulting in Business Valuation Matters)**

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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

### **Industry Experience**

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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
- ▶ 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

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### **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?”

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- “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”
  - “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

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## ***Memberships and Associations***

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

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- ▶ 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)

## ***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, 2001 -*

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- **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*

### **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**



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### **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***

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

**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
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

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
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
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

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
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. Valuers</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: Valuing ESOPs	IBA	2004	Valuation	8
Master Course: Valuing Intangibles	IBA	2004	Valuation	8

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
Report Writing and Analysis <sup>1</sup>	IBA	2004	Valuation	16
Advance Financial Statement Analysis for Business Appraisers	IBA	2004	Valuation	8
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

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
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
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

<u>Description</u>	<u>Sponsor</u>	<u>Year</u>	<u>Category</u>	<u>Hours</u>
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
Sizzle on the Stand	NACVA	2010	Litigation	1
Advanced Valuation: Applications and Methods	NACVA	2010	Valuation	8
				<b><u>582.0</u></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
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



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<u>Description</u>	<u>Category</u>	<u>Hours</u>
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

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**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

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
Series 6 Course	Financial	6
Federal and California Individual Annual Tax Update, 2001	Taxation	20
Retirement Plan Distributions	Financial	3
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

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
2005 Spidell California Fall Seminar	Taxation	4
Federal and California Individual Annual Tax Update, 2006	Taxation	20
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
2008 Federal and California Individual Annual Tax Update	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
Choice of Entity: LLC, S Corporation or C Corporation	Taxation	2
		<b>461</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

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<u>Description</u>	<u>Category</u>	<u>Hours</u>
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
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
Consumer Privacy - It's the Law (2008)	Insurance	9
California Annuities (2008)	Insurance	4
California Annuities (2010)	Insurance	4
Life Insurance Products and Uses	Insurance	12

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**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
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
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

**Professional Ethics and Standards**

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

<u>Description</u>	<u>Category</u>	<u>Hours</u>
Update on Ethics in Tax Practice	Taxation	1
California Ethics (2008)	Insurance	4
Professional Ethics Review	Insurance	8
California Ethics (2010)	Insurance	4
Ethical and Legal Standards for CPAs (2010)	Accounting	8
2010 CTEC Ethics	Taxation	2
Spidell's 2010 Ethics Seminar: AICPA Code of Professional Conduct	Accounting	4
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