



**MICHAEL D. SALTSMAN, CPA**  
**CURRICULUM VITAE**

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

***PROFESSIONAL AFFILIATIONS*** Licensed as a Certified Public Accountant - State of California  
1975 to present  
Member, American Institute of Certified Public Accountants  
1975 to present  
Member, American Institute of Certified Public Accountants  
- Technology Division 1976 to present  
Member, American Institute of Certified Public Accountants  
- Management Consulting Service Division  
Member, American Institute of Certified Public Accountants  
- Private Companies Practice Section, 1988 to present  
Member, California Society of Certified Public Accountants,  
1975 to present

***RANGE OF EXPERIENCE*** Accounting  
Audit, review and compilation service  
Forensic and investigative review  
Historical analysis  
Contract costs and claims  
Bankruptcy and reorganization  
Construction contractors

Reviewer of Certified Public Accountants under American Institute  
of Certified Public Accountants Peer Review Program and  
California Society of Certified Public Accountants Quality  
Review Program

Business valuation  
Merger and acquisitions  
Estates and Gifts  
Liquidation and dissolution  
Loss of locational goodwill  
Lost earnings and profits  
Business interruption

Author of the article "Accounting for Big Rock" in  
California Lawyer Magazine  
Speaker on "Financial Planning" and "Peer Review Process"

***EDUCATION*** University of California, San Diego 1966-1968  
B.A. Economics University of California, Los Angeles 1968-1970  
M.B.A. University of California, Los Angeles  
Graduate School of Management 1970-1972  
California Society of Certified Public Accountants, certified  
computer installer

***PROFESSIONAL AND BUSINESS HISTORY*** Zivetz, Schwartz & Saltsman, CPAs, 1976 to present  
Arthur Andersen & Company 1972 to 1975