



LESTER J. SCHWARTZ, CPA/CFE
CURRICULUM VITAE

POSITION

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

***PROFESSIONAL
AFFILIATIONS***

Licensed as a Certified Public Accountant (CPA) -State of
California 1964 - Certificate #11233

Certified in Financial Forensics (CFE) by the American Institute of Certified Public
Accountants (AICPA) 2008 - Certificate #1670

Member, American Institute of Certified Public Accountants(AICPA) since 1974

Member, American Institute of Certified Public Accountants Forensic & Valuation
Services Section (FVS) since 2008

Member, American Institute of Certified Public Accountants
Tax Division since 1986

Member, American Institute of Certified Public Accountants Private Companies
Practice Section since 1988

Member, California Society of Certified Public Accountants(CS CPA) since 1965

Member, Litigation Services Consulting Committee 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, Management Consulting Services division 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
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 & Saltsman CPAs, since 1969
Seidman & Seidman CPAs, 1964 to 1968
Eisner & Lubin CPAs, 1960 to 1963