



MICHAEL D. SALTSMAN, CPA
CURRICULUM VITAE

POSITION

Principal, Zivetz, Schwartz & Saltzman, 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 & Saltzman, CPAs, 1976 to present
Arthur Anderson & Company 1972 to 1975