

DAVID DICHNER, CPA, ABV
CURRICULUM VITAE

POSITION Certified Public Accountant
Zivetz, Schwartz & Saltsman, CPAs (A Professional Corporation)

PROFESSIONAL AFFILIATIONS Licensed as a Certified Public Accountant (CPA) - State of CA (1976-Present)
Member, California Society of Certified Public Accountants (Inception-Present)
- *Family Law* and *Business Valuation* Committees
Member, California Society of Certified Public Accountants (1988-Present)
- *Litigation Service* Committee
Member, American Institute of Certified Public Accountants with
Recognition as ABV (Accredited Business Valuator).

RANGE OF EXPERIENCE Includes over twenty five years in tax planning and preparation, accounting for closely held business, and expert witness. Consultant or jointly appointed expert in divorce and business valuation matters.

ACCOUNTING and INCOME TAXES:

Practice has focused on serving the needs of closely held business clients (sole proprietorships, partnerships, corporations, LLCs, LLPs, and trusts). These services include cash flow planning, tax planning, tax preparation, assisting client's bookkeepers, financial statement preparation, and related needs of this client group.

LITIGATION SUPPORT:

Business valuation for divorce and tax planning. Cash flow and related analysis in divorce context. Expert testimony at depositions, and in Los Angeles and Orange County Superior Courts. Assist attorneys with negotiations, settlement discussions, and cross-examination of other experts.

MEDIATION, ARBITRATION and COLLABORATIVE LAW:

Some engagements have required my services as appointee of both parties and their attorneys or mediator. These situations involved valuation, cash flow and tax issues, requiring both technical strength and the ability to educate the parties in valuation and investment concepts relevant to each situation for negotiation and settlement. Have also served regularly as an LACBA fee arbitration panel member.

EDUCATION B.S. in Business Administration, UCLA, (1967)
LACBA 40 hour mediation course
Extensive tax and business valuation courses

PROFESSIONAL AND BUSINESS HISTORY Self employed (1978 to 1999)
Zivetz, Schwartz & Saltsman, CPAs, (2000 to present)