

CURRICULUM VITAE

MEL H. ABRAHAM, CPA, CVA, ABV, ASA, CSP
*Certified Public Accountant, Certified Valuation Analyst,
Accredited in Business Valuation, Accredited Senior Appraiser,
Certified Speaking Professional*

Mel H. Abraham, CPA, CVA, ABV, ASA, CSP
Valuation and Litigation Consultants
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PROFESSIONAL HISTORY

Mel H. Abraham, CPA, CVA, ABV, ASA, CSP
Valuation and Litigation Consultants
Simi Valley, California

The Accounting Offices of
Mel H. Abraham, CPA, CVA
Simi Valley, California
Founder

Abraham, Friedman & Johnson, Inc.,
Certified Public Accountants
Chatsworth, California

Herbert J. Berghoff,
An Accountancy Corporation
Mission Hills, California

KPMG Peat Marwick
Los Angeles, California

AREAS OF SPECIAL COMPETENCE

- Valuations of various entities and partnerships and litigation support services
- Economic, financial, operational and management consulting for small to medium sized businesses
- Computerized modeling and analysis

PRESENTATIONS AND LECTURES

NACVA – Training Centers – *“Business Valuation – Case Analysis”* –
December 2007 – Ft. Lauderdale, Florida
November 2006 – Tampa, Florida
September 2006 – Raleigh, North Carolina
May 2005 – Minneapolis, Minnesota
December 2004 – Orlando, Florida
August 2004 – Atlanta, Georgia
July 2004 – Chicago, Illinois
February 2004 – Las Vegas, Nevada
December 2003 – Miami, Florida
October 2003 – Washington, DC
February 2003 – Las Vegas, Nevada
September 2002 – Cincinnati, Ohio
July 2002 – Chicago, Illinois
February 2002 – Atlanta, Georgia
December 2001 – Ft. Lauderdale, Florida
August 2001 – Atlanta, Georgia
July 2001 – Chicago, Illinois
June 2001 – Baltimore, Maryland

PRESENTATIONS AND LECTURES – continued

NACVA – Training Centers – *“Business Valuation – Case Analysis”* – continued

December 2000 – Orlando, Florida
October 2000 – New Orleans, Louisiana
September 2000 – San Diego, California
August 2000 – Atlanta, Georgia
August 2000- Boston, Massachusetts
July 2000 – Chicago, Illinois
June 2000 – Baltimore, Maryland
February 2000 – Tampa Florida
November 1999 – Miami, Florida
September 1999 – Atlanta, Georgia
June 1999 – Baltimore, Maryland
December 1998 – Orlando, Florida
August 1998 – Boston, Massachusetts
July 1998 – Chicago, Illinois

NACVA – Training Centers – *“Business Valuation - Fundamentals & Theory”* –

August 2007 – Atlanta, Georgia
June 2006 – Philadelphia, Pennsylvania
January 2006 – Phoenix, Arizona
November 2005 – Ft. Lauderdale, Florida
November 2005 – Las Vegas, Nevada
October 2005 – Seattle, Washington
August 2005 – Atlanta, Georgia
July 2005 - Hartford, Connecticut
October 2004 – Arlington, VA
August 2004 – Atlanta, Georgia
July 2004 - Hartford, Connecticut
September 2003 – Raleigh, North Carolina
August 2003 – Atlanta, Georgia
July 2003 – Chicago, Illinois
December 2002 – Tampa, Florida
October 2002 – Philadelphia, Pennsylvania
August 2002 – Boston, Massachusetts
June 2002 – Baltimore, Maryland
October 2001 - Hartford, Connecticut
October 2001 – Washington, DC
August 2001 – Atlanta, Georgia
July 2001 – Chicago, Illinois
June 2001 – Baltimore, Maryland
May 2001 – St. Louis, Missouri
February 2001 – Atlanta, Georgia
December 2000 – Orlando, Florida
October 2000 – New Orleans, Louisiana
September 2000 – San Diego, California
August 2000 – Atlanta, Georgia
July 2000 – Chicago, Illinois
June 2000 – Baltimore, Maryland
February 2000 – Tampa Florida
November 1999 – Miami, Florida
September 1999 – Atlanta, Georgia
July 1999 - San Francisco, California
June 1999 – Baltimore, Maryland
December 1998 – Orlando, Florida
October 1998 – Atlantic City, New Jersey

NACVA – Training Centers – *“Business Valuation - Fundamentals & Theory”* – continued

August 1998 – Boston, Massachusetts

July 1998 – Chicago, Illinois

June 1998 – San Juan, Puerto Rico

Financial Analysis – Beyond the Numbers - Author/Lecturer

AICPA Annual Valuation Conference – Las Vegas, NV –
November 2005

NACVA – Mississippi Chapter – *“Current Update in Valuations”* -
October 2003 – Jackson, Mississippi

NACVA – Florida Chapter – Author/Lecturer - *“Excess Earnings to Use or Not to Use?”* - January 2003 – Ft. Lauderdale, Florida

NACVA Career Development Institute – Author/Lecturer -
Advanced Valuation Issues Course –

September 2005 – Las Vegas, NV

September 2005 – Atlanta, GA

October 2004 – Chicago, IL

August 2004 – Salt Lake City, UT

September 2003 – Washington, DC

South Carolina Association of CPAs – Author/Lecturer - *“Effective Valuation Discount Strategies”* and *“Business Valuation Primer”* - July 2002 – Charleston, South Carolina

September 2004 – Columbia, SC

Internal Revenue Service – *Family Limited Partnership Issues Panel* with Judge Laro, Owen Fiore, Mary Kimmel -
Satellite Broadcast CPE – May 2003

“Do You Really Know What Fair Market Value Is?” -
August 2001

Wisconsin Bar Association – *“Business Valuations – What Judges and Lawyers Need to Know”* – May 2001 – Milwaukee, Wisconsin

Michigan Association of CPAs – Annual Valuation Conference –
Keynote Address – *“Changing the CPA’s Mindset an Important Paradigm Shift for Dealing in the Valuation and Litigation Industry”* - June 2002

Practising Law Institute – *“Integrated Estate Planning For Family-Controlled Business and Investment Entities”* –

January 2002 - Law Education Institute – Steamboat Springs, Colorado

March 2001 – Valuation, Taxation & Planning Techniques For Sophisticated Estates Conference - San Francisco, California

National Tax Institute – Author/Lecturer – *“Practical Approaches – Valuations of Businesses or Firms for Purchase or Sale”*

November 2002 – Las Vegas, Nevada

September 2002 – Monterey, California

May 2002 – Barbados

PRESENTATIONS AND LECTURES – continued

WestArk College Professional Update 2001 – Author/Lecturer -
*“Family Limited Partnership Valuation Issues & Related
IRS Attacks”* and *“Valuation Issue, Case Law & Important
Considerations Under the Estate and Gift Tax Regulations
Including Adequate Disclosure”*

AICPA – PFP Conference – January 2005 – San Juan, PR
MNCPA – Annual Conference – October 2004 – Golden
Valley, MN

NACVA – Career Development Institute - October 2004 –
Chicago, IL

January 2002 – Florida Institute of CPAs – Annual
Valuation and Litigation Conference

April 2001 – Fort Smith, Arkansas

California CPA Education Foundation – Author/Lecturer -
“Effective Valuation Discount Strategies”

November 2004 – Sacramento, California

October 2004 – Los Angeles, California

January 2003 - San Diego, California

September 2002 – Sacramento, California

July 2002 – San Jose, California

January 2002 – Irvine, California

November 2001 – Las Vegas, Nevada

July 2001 – Beverly Hills, California

December 2000 – Little Rock, Arkansas

December 2000 – Oakland, California

August 2000 – Monterey, California

June 2000 – Universal City, California

November 1999 – Irvine, California

National Tax Institute – Author/Lecturer – *“What’s It Worth? –
Determining the Value of a Business or Firm for Purchase
or Sale”*

November 2001 – Las Vegas, Nevada

October 2001 – New Orleans, Louisiana

July 2001 – Lake Tahoe, Nevada

May 2001 - Palm Springs, California

May 2001 – Las Vegas, Nevada

“Valuation Issues and Related Case Law Update” - Author/Lecturer

Indiana Tax Institute – Indianapolis, Indiana – November
2006

NACVA Annual Conference – San Francisco, CA – June
2006

MACPA Annual Conference – Detroit, MI – June 2005

NACVA Annual Conference – Philadelphia, Pennsylvania
– June 2005

NACVA – Florida Chapter Annual Conference – Ft.
Lauderdale, Florida – January 2005

AICPA – Valuation Conference – November 2004,
Orlando, FL

AICPA – FedTax Conference – October 2004,
Washington, DC

NACVA – Career Development Institute - October 2004 –
Chicago, IL

SCCPA Annual Conference – Columbia, SC – September
2004

PRESENTATIONS AND LECTURES – continued

NACVA Annual Conference – Miami, FL – June 2004
Business Valuation Association – Chicago, IL, April 2004
Florida Institute of CPAs Annual Valuation Conference –
Ft. Lauderdale, Florida – January 2004
NACVA – Career Development Institute – San Diego,
California – December 2003
AICPA Annual Conference – Phoenix, Arizona –
November 2003
NACVA – Career Development Institute – New Orleans,
Louisiana – October 2003
California CPA Education Foundation Annual Farm
Conference – Fresno, California – October 2003
Chattanooga Estate Planning Council – Chattanooga,
Tennessee – September 2003
Oklahoma Estate Planning Council – Oklahoma City,
Oklahoma – September 2003
CPA Associates Annual Valuation Conference – August
2003
AICPA Advanced Estate Planning Conference – Phoenix,
Arizona – July 2003
NACVA Annual Conference – New York, New York – May
2003
Tax Section California Bar Association – San Francisco &
Los Angeles, California – January 2003
Flint Estate Planning Council – Flint, Michigan - January
2003
Florida Institute of CPAs Annual Valuation Conference –
Ft. Lauderdale, Florida – January 2003
Indiana Tax Institute – Indianapolis, Indiana – December
2002
AICPA Annual Conference – New Orleans, Louisiana –
November 2002
Oklahoma Estate Planning Council – Oklahoma City,
Oklahoma – November 2002
Kentucky Tax Institute – Louisville, Kentucky – November
2002
Moore Stephens Frost Annual Conference – Miami,
Florida - October 2002
Michigan Association of CPAs Annual Valuation
Conference – Lansing, Michigan – June 2002
NACVA Annual Conference – San Diego, California – May
2002
NACVA Florida Chapter – Ft. Lauderdale, Florida –
January 2002
Arkansas Tax Institute – Little Rock, Arkansas –
December 2001
Indiana Tax Institute – Indianapolis, Indiana – December
2001
AICPA Annual Conference – Las Vegas, Nevada –
December 2001
NACVA Annual Conference – Chicago, Illinois – May 2001
NACVA Florida Chapter – Ft. Lauderdale, Florida –
January 2001
Legal Education Institute – CLE Conference – Vail,
Colorado – January 2001

PRESENTATIONS AND LECTURES – continued

“Valuation Issues and Related Case Law Update” - Author/Lecturer
- continued

Kentucky Tax Institute – Louisville, Kentucky - November 2000

Oregon Tax Institute – Portland, Oregon – November 2000

Oregon Tax Institute – Eugene, Oregon – November 2000

Southern California Estate Planning and Tax Forum – San Diego, California – October 2000

Clifton Gunderson Valuation Conference – Chicago, Illinois – September 2001, September 2000, June 1999

Internal Revenue Service – San Diego, California – September 2000

Internal Revenue Service – St. Louis, Missouri – August 2000

CPA Associates Valuation Conference – New Orleans, Louisiana – August 2000

NACVA Annual Conference – Dallas, Texas – May 2000

Clifton Gunderson Judges Conference – Milwaukee, Wisconsin – January 2000

Arkansas Tax Institute – Little Rock, Arkansas – December 1999, December 1998, December 1997

NACVA Annual Conference – Atlanta, Georgia – May 1999

NACVA Western Regional Conference – San Diego, California, December 1998

“The Valuation Professional, Process and Typical Errors and Issues – see what the case law says!” - Author/Lecturer – ILCPA Family Law Conference – Chicago, IL – September 2006

NACVA Annual Conference – San Francisco, CA – June 2006

MACPA Annual Conference – Detroit, MI – June 2005

South Carolina Tax Institute – South Carolina Association of CPAs – Columbia, South Carolina – November 2001

SF Estate Planning Council – San Francisco, CA – January 2006

AICPA – Estate Planning Conference – July 2005

Society of Financial Service Professionals – Chattanooga, TN - February 2005

University of San Diego Law School – Guest Lecturer for Judge Laro

AICPA – PFP Conference – January 2005

“The Valuation Professional, Process and Typical Errors and Issues – see what the case law says!” - Author/Lecturer – continued

American Society of Appraisers - South Carolina Chapter – November 2001

CPA Associates Valuation Conference – Washington DC – August 2001

"The Building Blocks of Valuation" - Author/Lecturer

AICPA – Advanced Estate Planning Conference – July 2006, San Diego, California
AICPA – Restaurant Conference – June 2006, Las Vegas, Nevada
AICPA – FedTax Conference – October 2004, Washington, DC
Florida Institute of CPAs Annual Tax Institute – Orlando, Florida – November 2002
Moore Stephens Frost Annual Conference – Miami, Florida - October 2002
Minnesota Society of CPAs – September 2002
AICPA Advance Estate Planning Conference – Portland, Oregon – August 2002
Indiana Tax Institute – Indianapolis, Indiana – December 2001

"Valuation Issues and the Proper Application of the Standard of Value" - Author/Lecturer –

Arkansas Tax Institute – Little Rock, Arkansas – December 2001
St. Louis Estate Planning Council – St. Louis, Missouri – November 2001

Valuing Preferred Stock - Author/Lecturer – Arkansas Society of

CPAs – Little Rock, Arkansas December 1999
Panelist – NACVA Annual Business Valuation Conference, May 2000 *"Valuation Issues with Family Limited Partnerships"*.

The Chapter 14 Puzzle? - Complex Valuation Concepts

Author/Lecturer –
NACVA – Career Development Institute - October 2004 – Chicago, IL
NACVA Career Development Institute – San Diego, California – December 2003
Pennsylvania Institute of CPAs – October 2002
NACVA Career Development Institute – Phoenix, Arizona– October 2002
NACVA Career Development Institute - Orlando, Florida - October 2001
NACVA Career Development Institute – Las Vegas, Nevada – November 2000

NACVA Career Development Institute – Annapolis, Maryland – August 2000
Arkansas Society of CPAs – Little Rock, Arkansas December 1999

NCCE – Author/Lecturer – *"Basic Business Valuation" –*

June 2000 – Cleveland, Ohio
June 2000 – Dallas, Texas

NCCE – *"Understanding and Analyzing Financial Statements" –*

January 2000 – Portland, Oregon
February 2000 – Phoenix, Arizona

NCCE – *"Modern Financial Analysis" –*

December 1999 – San Jose, California
February 2000 – Phoenix, Arizona

PRESENTATIONS AND LECTURES – continued

MAJOR PROJECTS

- Lecturer for Real Estate Boards and other professional organizations throughout Southern California.
- Conducted numerous valuation engagements including financial analysis and management evaluation.
- Conducted economic and financial analysis of lost earnings, profits and structured settlements; projections and forecasts and in support of litigation.
- Negotiation analysis and assistance for mergers, acquisitions and settlements.
- Prepared capital and operating budgets, cash flow analysis and return on investment computations for going concerns and start-up organizations.
- Performed financial consulting for multi-state real estate development entities.

PROFESSIONAL & BUSINESS ASSOCIATIONS

Bachelor of Science, California State University, Northridge • CA 1985
Certified Public Accountant • CA 1987
Certified Valuation Analyst • 1994
Accredited in Business Valuation • 1999
Accredited Senior Appraiser • 2000
Certified Speaking Professional • 2007
NACVA Instructor of Exceptional Distinction for thirteen consecutive years (1997 through 2009)
Thomas R. Porter Lifetime Achievement Award Recipient 2010
Chair-AICPA Nat'l Valuation Conference–2003 & 2005
NACVA 1998 Circle of Light Award
NACVA 1997 Instructor of the Year
NACVA Outstanding Member for 1996
NACVA Exemplary Instructor for 1996
Primary instructor - NACVA CVA and GVA National Training Curriculum.
Adjunct Professor – USD Law School
Faculty member - The National Judicial College
AICPA CEA Business Valuation Instructor
NCCE Financial Analysis and Valuation Instructor
Member• National Association of Certified Valuation Analysts

- . Executive Board – 1999 Chairman
- . Certification Board-Past Chairman
- . National Training Team Leader

• American Society of Appraisers
• American Institute of Certified Public Accountants

- . Consulting Division

National Speakers Association – CSP

CONTRIBUTIONS TO PROFESSIONAL CONFERENCES AND LITERATURE

- Various educational training courses found at www.ValuationEducation.com
- CCH Journal of Practical Estate Planning October/November 2001, Creating “Nexus” Is the *Most* Important Job of a Valuator
- Abstract Reprint of *Kerr vs. Commissioner* Article in Appendix of Comprehensive Guide for the Valuation of Family Limited Partnerships –by Bruce A. Johnson and Spencer J. Jefferies
- Valuation Issues and Case Law Update, A Reference Guide – book published by NACVA and Mel H. Abraham
- Financial Valuation – Application & Models – book published by Wiley & Sons – Co-Author
- NACVA The Valuation Examiner September/October 2001, Independence, Objectivity Are Cornerstones of Our Profession
- Valuation Strategies, September/October 2001, Do You Really Know What You Are Valuing?
- Ventura County Bar Association Citations August 2001, Do You Know What You Are Really Valuing?
- NACVA The Valuation Examiner July/August 2001, Case Law: P.M. Adams
- NACVA The Valuation Examiner May/June 2001, So You Want to Build a Valuation Practice?
- NACVA The Valuation Examiner March/April 2001, Do You Know What You Are Really Valuing?
- NACVA The Valuation Examiner January/February 2001, Creating “Nexus” Is the *Most* Important Job of a Valuator
- CCH Journal of Practical Estate Planning February/March 2001 and CCH Business Valuation Alert April 2001, *Adams* Revisited and *Kerr* Revalidated: Good Decisions for Taxpayers and Family Limited Partnerships
- NACVA The Valuation Examiner November/December 2000, New Revenue Procedure Gives Taxpayers Another Opportunity for Valuation Issues to be “Adequately Disclosed”
- Valuation Strategies, November/December 2000, Recent Court Decisions Point Up Importance of Underlying State Law in Family Partnerships
- NACVA The Valuation Examiner March/April 2000, Journal of Practical Estate Planning August/September 2000, Valuation Strategies July/August 2000 and CPA Expert Spring 2000, New Decisions Bring New Life for Family Limited Partnerships and a New Meaning to Taxpayers and Their Advisors
- NACVA The Valuation Examiner March/April 2000, Valuation Strategies, March/April 2000 and Business Valuation Review June 2000, *Kerr vs. Commissioner: A Christmas Gift For Taxpayers and Family Limited Partnerships*
- The Mind-Set Of The Successful Entrepreneur, Ad Venture Opportunities, 1995.
- What the "Contract With America" May Mean To You, Ad Venture Opportunities, 1995.
- Are You Paying Too Much in Taxes?, Ad Venture Opportunities, 1995.
- Plan Now For 1995 Income Taxes! Before It's Too Late!, Ad Venture Opportunities, 1995.
- Are You Paying Too Much In Taxes?, Ad Venture Opportunities, 1994.
- Selecting The Legal Entity For Your Enterprise, Ad Venture Opportunities, 1994.
- Accounting and Bookkeeping, Ad Venture Opportunities, 1994.

CASE SUMMARY

- Coln vs. Bush – Santa Barbara, California – Testimony given (2005)
- Hurwitz vs. CD Listening Bar – Orange County, California – Testimony given (2004)
- 1099Pro vs. Convey Compliance Systems, Inc. – Eastern District Ct, Virginia Testimony given (2004)
- Castravelli vs. Artisan Productions – Los Angeles, California – Testimony given (2002)
- Medina vs. Martin – Orange County, California – Testimony given (2001)
- Morita vs. Pipkin – San Diego, California – Testimony given (2001)
- Ripley vs. Adams – Los Angeles, California – Testimony given
- Serino vs. Comaid – Los Angeles, California – Testimony given (1997)

PROFESSIONAL REFERENCES - Upon Request