

JEFFREY H. WRIEDT CPA, CVA, CIRA, CDBV

EDUCATION

Advanced Masters studies in taxation at University of Southern California  
Bachelor of Arts, Government, Magna Cum Laude-University of Redlands

PROFESSIONAL HISTORY

March 1, 1997 to Present

Shareholder: Jeffery Wriedt & Company, CPA's, a professional corporation. Responsible for coordinating and supervising the workload of a full service CPA firm servicing with over 200 business clients and over 700 individual clients. Specific duties include interviewing, preparation and checking individual, partnership, fiduciary, nonprofit and corporate income tax returns; defenses relating to collection efforts by profit and corporate income tax returns; defenses relating to collection efforts by tax authorities; expert witness testimony (qualified by various Superior Courts throughout Northern California, the US District Court and the US Bankruptcy Court); business valuations, forensic accounting, retirement and estate planning; tax research and planning; review and compilation financial statements; business advising and client counseling; teaching and supervising associates. Grader of examinations given by National Association of Certified Valuation Analysts. Lecturer for continuing education classes of National Association of Certified Valuation Analysts.

October 9, 2008

Earned title of "Certified Distressed Business Valuator" (CDBV) administered by Association of Insolvency & Reorganization Advisors. This title is given only to those demonstrating high proficiency in the multidisciplinary art of advising financially troubled businesses and individuals, as well as creditors. This requires a minimum of 40 full hours of classroom study, over 100 hours of self study plus 3 days of on site testing.

January 28, 2000

Earned title "Certified Insolvency and Restructuring Advisor" awarded by the Association of Insolvency and Reorganization Advisors. This title is given only to those demonstrating high proficiency in the multidisciplinary art of advising financially troubled businesses and individuals, as well as creditors. This requires a minimum of 40 full hours of classroom study, over 100 hours of self study plus 3 days of on site testing.

December 31, 1996

Earned distinction of the title "Certified Valuation Analyst" by National Association of Certified Valuation Analysts (NACVA). This title is given only to CPA's demonstrating great proficiency in performing business valuations and requires special education and testing.

1987-1996

Technical Review Panel Coordinator, California State Board of Accountancy. This program was provided specialized investigative and consulting services to the Administrative Committee in prosecuting complaints against licensees. This also included testimony and other expert witness

services to various District Attorneys and to the Offices of the State Attorney General relating to accounting and tax matters both civil and criminal in nature.

#### 1987 to March 1, 1987

Shareholder: Green, Wriedt and Jespersen CPA's, apc. Responsible for coordinating and supervising the workload for the Salinas office of a CPA firm serving over 120 business clients and over 300 individual clients. Specific duties include interviewing, preparation, and checking of individual clients. Specific duties include interviewing, preparation, and checking of individual, partnership, fiduciary, non profit and corporate income tax returns; defenses relating to collection efforts by tax authorities; expert witness testimony; business valuations; retirement and estate planning; guarding of personal and business assets; tax research and planning; review and compilation of financial statement; advising client counseling, teaching and supervising associates.

#### 1979 to 1985

Vice President and Shareholder, Brandon and Tibbs, CPA's: Complete responsibility for preparation, review, consultation and valuation of approximately 50 different employee benefit plans (including defined benefit, money purchase pension, profit sharing, ESOP, and stock bonus plans). Also, responsible for coordination and supervisor of tax practice including review and consultation on nearly 1500 tax returns. Responsible for long-term individual and corporate tax planning, research, estate and financial planning.

#### 1977 to 1979

Supervisor: Nick Srsen Accountancy Corp., Responsible for the coordination and supervision of tax practice including preparation, review and consultation on nearly one thousand tax returns. Also, responsible for direct client contact and detailed tax reporting and account valuations for approximately 30 Plans.

#### 1972 to 1979

Direct responsibility for the tax practice of a satellite office of Eadie and Payne, CPA's including preparation supervision or review of 450 returns. Also, responsible for detailed tax research, pension plan reporting, estate planning and client consultation. In addition, responsible for the conduct of various audit and unaudited engagements covering a wide variety of clientele including manufactures, contractors, agricultural cooperatives, retailers, professionals, financial institutions, farming operations and governmental operations.

#### April 5, 1975

Received license to practice as a Certified Public Accountant in California. Have held continuously thereafter without limitations or discipline.

#### PROFESSIONAL ACTIVITIES

Instructor – Golden Gate University – graduate and undergraduate courses on Pension Plans and Auditing.

Lecturer – Monterey College of Law on Valuation of Pension Benefits.

Member of the Taxation Committee, Citrus Belt Chapter of Certified Public Accountants.

Speaker – Continuing Education program, sponsored by the California Polytechnic College, Pomona, held in El Centro, California. In-house training courses in 1979 – 1999 qualified for continued education credit by the State Board of Accountancy.

Grader of Examinations given by National Association of Certified Valuation Analysts.

Author: "Taxation of IRA distributions and Passive Income" The Tax Advisor

"How to Keep Your Club on the Right Track with the IRS," NMRA Bulletin,

Member: American Institute of Certified Public Accountants  
Tax Section, AICPA-Contributing Member  
California Society of Certified Public Accountants  
Litigation Support Committee, Business Valuation Subcommittee  
Litigation Support Committee, Family Law Subcommittee  
National Association of Certified Valuation Analysts  
Association of Insolvency and Reorganization Advisors  
American Bankruptcy Institute