

MICHAEL G. KAPLAN, CPA, CVA, CFFA, ABV

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EXPERIENCE SUMMARY

Mr. Kaplan has more than 30 years of experience in the areas of forensic accounting, business valuation and litigation consulting. He is a cofounder of Voir Dire Partners, LLC, an association of independent forensic valuation consultants, and Kaplan Abraham Burkert & Company, Litigation and Valuation Consultants. He has rendered services in numerous litigation matters, including business litigation, professional malpractice matters, fraud and embezzlement, intellectual property, marital dissolution, loss of earnings, employment matters, and partner and shareholder disputes. He has qualified to testify in court as an expert witness in approximately 250 matters. Mr. Kaplan has also served as a court appointed expert and accounting referee.

Mr. Kaplan is actively involved in the educational field. He has served on the faculty of the Marshall School of Business and Leventhal School of Accounting at the University of Southern California. He has lectured to various Bar Association groups, CPA groups, appraiser groups, and other professional organizations. Mr. Kaplan has also lectured at regional and worldwide conferences of international associations of accounting firms. He has developed and presented continuing education programs in financial and management accounting, economic damages, forensic accounting, business valuation, and the CPA's role in litigation. He has authored publications in the areas of Business Valuation, Litigation Practice Marketing, Valuation Practice Management, the Accounting Expert, and Marital Dissolution.

Mr. Kaplan is a principal member of the training development team of the National Association of Certified Valuation Analysts (NACVA) and director of NACVA's Financial Forensics Institute. Mr. Kaplan is the recipient of NACVA's 1997 Circle of Light Award (the highest distinction awarded to NACVA instructors), 1996 Instructor of the Year Award, and 1997, 1998, 1999, 2000, 2001, 2002 and 2003 Instructor of Exceptional Distinction Awards. Mr. Kaplan is also the recipient of NACVA's 1998 Outstanding Member Award.

PROFESSIONAL PRACTICE

Principal - *Kaplan Abraham Burkert & Company*
Los Angeles, CA

Senior Advisor - *Freeman & Mills, Inc.*
Los Angeles, CA

FACULTY POSITIONS

1982 - 2000

University of Southern California

Leventhal School of Accounting and Marshall School of Business

Mr. Kaplan has presented courses in the undergraduate, MBA
and Executive Development Programs

1974 - 1980, California State University, Northridge

EDUCATION

MBA, University of Southern California – 1969

BS, Business Administration, University of Southern California – 1968

PROFESSIONAL LICENSE

Certified Public Accountant - California – 1976

CREDENTIALS IN BUSINESS VALUATION AND FORENSICS

Certified Valuation Analyst (CVA)

National Association of Certified Valuation Analysts (NACVA)

Certified Forensic Financial Analyst (CFFA)

NACVA Forensic Institute

Accredited in Business Valuation (ABV)

American Institute of Certified Public Accountants

PRESENTATIONS

MR. KAPLAN HAS PRESENTED SEMINARS AND LECTURED TO THE FOLLOWING ORGANIZATIONS:

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Louisiana Society of Certified Public Accountants
Florida Institute of Certified Public Accountants
Pennsylvania Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
Illinois CPA Society
Institute of Management Accountants
Institute of Internal Auditors
National Association of Certified Valuation Analysts
National Litigation Support Services Association
American Society of Appraisers
American Society of Women Accountants
Affiliated Conference of Practicing Accountants
CPA Associates International
Associated Accounting Firms International
DFK International
Kaiser Permanente
Los Angeles County Bar Association
Beverly Hills Bar Association
Hughes Electronics Corporation
Florida Department of Transportation
Forensic Expert Witness Association
Financial Consulting Group
SEAK, Inc
Business Valuation Resources
Internal Revenue Service

PRESENTATIONS (continued)

MR. KAPLAN'S PRESENTATIONS HAVE BEEN IN THE FOLLOWING AREAS:

Accounts Payable Fraud
Forensic Accounting
Litigation Support
The CPA as an Expert Witness
Business Valuation
The Attorney/CPA Team in Marital Dissolution
Internal Control and Profit Enhancement
Financial Accounting
Management Accounting
Strategic and Communications Issues for Forensic Experts
Defending the Business Valuation in Court
Defining the Scope of Economic Damages
Motions to Exclude Expert Testimony
Case Law Update

PROFESSIONAL ORGANIZATION MEMBERSHIPS

American Institute of Certified Public Accountants
California Society of Certified Public Accountants
Los Angeles County Bar Association
National Association of Certified Valuation Analysts

PROFESSIONAL BOARD AND COMMITTEE POSITIONS

Certification Board – National Association of Certified Valuation Analysts
(Member 1998 – 1999, Chairman 1999 - 2000)

Litigation Forensics Board – National Association of Certified Valuation Analysts
(Member 2000 – 2006, Chairman 2000 - 2004)

Director – Financial Forensics Institute – National Association of Certified Valuation Analysts
(2000 – present)

Editorial Review Board – National Litigation Consultants' Review (2004 – 2007)

Forensic and Litigation Services Committee – American Institute of Certified Public Accountants (2004 – 2005)

Executive Advisory Board – National Association of Certified Valuation Analysts (2006 – present, Chairman 2007 - present)

COMMUNITY SERVICE

Mr. Kaplan serves on the Board of the K.E.N Project, a non-profit organization that provides services to families of disabled children.

Mr. Kaplan currently serves on the Board of Congregation Or Ami in Calabasas, CA (President 2005 - 2007).

PUBLICATIONS

"A Divorce Settlement Should Be A Business Deal" Los Angeles Business Journal, March 13, 1989

"Business Appraisal" Affiliated Conference of Practicing Accountants, 1990

"Experts in Business Valuation Aid in Trial Strategy" National Law Journal, March 24, 1997

"Selecting Accountants as Expert Witnesses" California Lawyer, February 1998

"Considering Business Valuation?" The Practicing CPA, February 2000

"How to Market a Litigation Consulting Services Niche" AICPA 2001

"Say Cheese" Journal of Forensic Accounting, June 2002,
National Litigation Consultants' Review, December 2004

"The Valuation of Development Stage Companies – Somewhere Over the Rainbow?"
National Litigation Consultants' Review, April 2004

"Expert Opinion vs. Team Opinion" National Litigation Consultants' Review, July 2004

"Mediation and the Financial Expert" National Litigation Consultants' Review,
October 2004

Book Review: *"Forgotten Statistics"* National Litigation Consultants' Review, February 2005

"The Statement of Limiting Conditions: Food for Cross Examination" National Litigation Consultants' Review, May 2005

"The Expert Report: Know the Reader" National Litigation Consultants' Review,
July 2005

"Objection, Your Honor" National Litigation Consultants' Review, December 2005

PUBLICATIONS (continued)

Book Review: “*How to Become a Dangerous Expert Witness*” National Litigation Consultants’ Review, February 2006

“*A Tale of Three Experts*” National Litigation Consultants’ Review, May 2006

“*Financial Experts: A Powerful but Underused Tool in Mediation*” Financial Valuation and Litigation Expert, June 2006

“*The Evidence vs. The Litigant’s Spin on the Evidence*” Financial Valuation and Litigation Expert, October/November 2006

“*The Power of Mediation,*” Workplace Today, January 2, 2007

“*The Valuation Expert’s Roadmap to Self Destruction,*” National Litigation Consultants’ Review, May 2007

“*Valuation Experts and Invited Risk*” Financial Valuation and Litigation Expert, June/July 2007