

**SUMMARY OF CLIENT SERVICES:**

Certified Public Accountant and Certified Valuation Analyst with more than 22 years of experience. Client service areas include:

- Business litigation - damage analyses, business valuations, discovery matters, investigations, partnership disputes, wrongful termination, wrongful deaths, expert testimony
- Marital dissolution - asset tracings, business valuations, support calculations, division of assets, marital standard of living, settlement negotiations
- Business valuations - marital dissolutions, business litigation, gift and estate taxes
- Management Consulting - custom relational database applications, financial projections, financial analyses.
- Court accountings
- Tax return planning and preparation - individual, corporate, partnership, trust and estate
- Fraud Investigations



**FRED S. REY, CPA,  
CVA, ABV, CFF**

**COURT QUALIFICATIONS:**

Qualified to give expert witness testimony in the Superior Court, State of California for San Mateo, San Francisco, Alameda and Santa Cruz counties.

**PROFESSIONAL EXPERIENCE:**

*Partner*, Seiler LLP, Certified Public Accountants  
Department of Transportation, FAA

**EDUCATION/CERTIFICATION:**

Certified in Financial Forensics (CFF)  
Accredited in Business Valuation (ABV)  
Certified Valuation Analyst (CVA)  
C.P.A., State of California  
M.B.A., Accounting/Agribusiness, Accounting and Finance Emphasis, Santa Clara University  
(Santa Clara, California)  
B.A., Geological Sciences, University of California, Santa Barbara  
Minimum of 80 hour biannual continuing education

**PROFESSIONAL MEMBERSHIPS:**

American Institute of Certified Public Accountants  
California Society of Certified Public Accountants  
National Association of Certified Valuation Analysts  
Association of Certified Fraud Examiners