

SUMMARY OF CLIENT SERVICES:

Certified Public Accountant with more than 30 years of accounting experience. Client service areas include:

- Tax planning and compliance.
- Business structuring and accounting services.
- Tax and accounting clients include domestic and foreign individuals and companies, closely-held businesses and high net worth individuals and family groups.
- Tax and business planning includes foreign tax structuring, transactional, merger/acquisition structuring, entity selection, and management consulting.

PROFESSIONAL EXPERIENCE:

Partner, Seiler LLP, Certified Public Accountants (1989 to current)

Senior Manager, KPMG LLP

Manager, Hood and Strong, LLP

EDUCATION/CERTIFICATION:

J.D. University of San Francisco (San Francisco, California)

M.S. in Taxation, Golden Gate University (San Francisco, California)

B.S. in Accounting, California State University, Stanislaus (Stanislaus, California)

CPA, State of California

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants

California State Society of Certified Public Accountants

American Bar Association

California Bar Association



MICHAEL J. O'CONNOR, CPA, JD