

SUMMARY OF CLIENT SERVICES:

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

- Tax planning and compliance.
- Representing clients in all aspects of Federal and State tax planning for business transactions and operations, including tax planning and strategies for real estate transactions, IRC 1031 exchanges, joint ventures formations, partnerships, limited liability companies, and S corporations.

PROFESSIONAL EXPERIENCE:

Partner, Seiler LLP, Certified Public Accountants (1986 to current)

EDUCATION/CERTIFICATION:

B.S. in Accounting, St. Cloud State University (St. Cloud, Minnesota)
M.B.A. in Taxation, Golden Gate University (San Francisco, California)
CPA, State of California

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants
California State Society of Certified Public Accountants
Member, National Association of Industrial and Office Properties, Silicon Valley Chapter
Member, National Association of Industrial and Office Properties, Urban Redevelopment Forum



MICHAEL J. SAGER, CPA