

OPINE EXPERTS

Michael S. Thompson, CPA/ABV, CVA, CFFA, CFF

Mr. Thompson is a graduate of Santa Clara University with a B.S.C. in Accounting. He has been a CPA since 1979. Mr. Thompson has worked for several public accounting firms including the international firm of Main, Hurdman and Cranston. After leaving Main, Hurdman and Cranston, he became managing partner of Bovone, Shumate, Herman, Thompson and Mohr, a local accounting firm. In 1984 Mr. Thompson formed his own company, which he operated until 1992, when he merged with the firm Dale, Dippel and Hawn. In 1997 Mr. Thompson merged with Allen R. Greco and Joseph A. Filice to form the firm of Greco, Filice & Thompson, Certified Public Accountants. In 2002 he formed his own company emphasizing litigation support and valuation services.

During his career as a Certified Public Accountant Mr. Thompson has provided financial services to clients in many areas. He has assisted in the preparation of business planning projections, obtaining financing, provided computer consulting and systems analysis and design, as well as having provided tax and accounting services.

Mr. Thompson is a Commissioner on the Santa Clara County Assessment Appeals Board and a member of the San Martin Planning Advisory Committee.

Mr. Thompson is a frequent speaker on tax and financial subjects and has taught computer software classes for San Jose City College Community Education. He has also designed and taught Accounting, Taxation and Industry Analysis classes for the banking industry.

Mr. Thompson is a Certified Valuation Analyst, a Certified Forensic Financial Analyst and President of the San Jose Chapter of the National Association of Certified Valuation Analysts. He is also a member of the Institute of Business Appraisers. Mr. Thompson has extensive experience in litigation support, including the preparation of business valuations, lost profits and wages, analysis of income available for support, stock option and retirement plan allocations, tracing, Moore/Marsden calculations and Pereira/Van Camp determinations. He is qualified as an expert witness in several counties.

Mr. Thompson is current member of the Santa Clara County Bar Association Family Law and Estate Planning Education Committees, a former member of the Santa Clara County Family Law Executive Committee, a former member of the Board of Directors of Creative Family Connections, Inc., a former contributing editor for the Santa Clara County Bar Association magazine, "In Brief" and a guest lecturer for the Bar Association. He has appeared on the television show "The Law and You".

Education, Associations & Relevant Experience

Bachelor of Science in Commerce, Santa Clara University, 1976

Certified Public Accountant, 1979

Certified Valuation Analyst, 1995

Certified Forensic Financial Analyst, 2004

Qualified Expert Witness: Santa Clara, San Mateo, Contra Costa, Alameda, Fresno, Santa Cruz, San Francisco, Sacramento Counties

Certifying Accountant – CalSupport and CalSupport Pro Software for Nolo Press Occidental

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

Litigation Section

Business Valuation Section

OPINEXPERTS

Thompson CV continued – page 2

National Association of Certified Valuation Analysts
State Bar of California - Associate Member
Santa Clara County Bar Association
San Mateo Bar County Bar Association
SCCBA Family Law Education Committee
SCCBA Estate Planning Education Committee
In Brief Magazine - Technology Editor

Trial Experience

Mr. Thompson has testified in over 100 trials with a judge and in two jury trials. For reference, the attorneys for the jury trials are:

Mel Silver of *Silver & Taube*
1339 Pauline Drive, Sunnyvale, CA
408-737-2313

Lawrence Fasano of *Cole & Fasano*
720 Market Street, San Francisco, CA 94102
415-956-8800

Courses Designed & Taught

One Day MBA - San Jose City College, Business and Community Development
Quicken for Small Business Owners - SJCC
QuickBooks for Small Business Owners - SJCC
Taxation for Loan Officers - Wells Fargo Bank, Continuing Education
Finance and Ratio Analysis for Loan Officers - Wells Fargo
Overview and Case Study Analysis for Loan Officers - Wells Fargo
Finance for Nonfinancial Managers – San Jose State University – Boston Scientific Corporation

Seminars Conducted

Family Law Update 2011 – Certified Divorce Financial Planners – January 29, 2011
Marital Standard of Living – California Society of CPAs Family Law Conference – November 4, 2010 Los Angeles, CA and November 5, 2010 San Francisco, CA
Tax Planning for Foreclosure, Short Sales and Cancellation of Debt – National Hispanic Organization of Real Estate Associates – May 19, 2010
Family Law Update 2010 – Certified Divorce Financial Planners – January 23, 2010
Basics of Business Valuation – Webinar – The State Bar of California - January 6, 2010
Retirement and Estate Planning – United States Department of Justice, Anti-Trust Division, San Francisco CA July 23, 2009
Nuts and Bolts of Real Property – SCCBA Family Law Section – January 30, 2009
Family Law Update 2009 – Certified Divorce Financial Planners – January 24, 2009
Business Valuation – No More Quick and Dirty - SCCBA Family Law Section - October 21, 2008
Moore Marsden and Reimbursement Issues – San Mateo County Bar Assoc.– September 12, 2008
Use of Joint Experts under Evidence Code Section 730
California Society of CPAs – Litigation Section, July 2007
California Society of CPAs – Steering Committee, August 2007
Santa Clara County Bar Association Family Law Section, October 2007

OPINE EXPERTS

Thompson CV continued – page 3

Compensation for Income for Support/Valuation – Summer 2007 – Santa Cruz Bar Family Law
180 Days to Trial – June 29 2007 - SCCBA Family Law Section
Real Property Issues – Spring 2007 – SCCBA Real Property Section
Moore Marsden – Current Issues October 3, 2006 Santa Clara County Bar Assn.
Business Valuation for Estate Planning and Gift Giving – June 20, 2006 –SCCBA Estate Section
Marital Standard of Living and Long Term Spousal Support October 25, 2005 SCCBA
Attorney Client Trust Accounting and Tracing December 2, 2005 – State Bar of California – Ethics
Enforcement Division – Los Angeles
Innocent Spouse – SCCBA
Moore / Marsden Case Studies – Certified Divorce Financial Analysts
Analyzing the Income and Expense Declaration – SCCBA
Business Valuation for Attorneys - SCCBA
Accounting for Lawyers – Santa Clara County Bar Association
Care and Feeding of the Expert Witness - SCCBA
Long Term Support and Marital Standard of Living – SCCBA
Trust Accounting Using QuickBooks - SCCBA
How to Analyze a Tax Return - SCCBA
How to Analyze a Financial Statement - SCCBA
Trial Tactics - Business Valuation - SCCBA
Stock Option Analysis - SCCBA
Various seminars on Tax Law
Various seminars on Estate Planning
Merrill Lynch, Waddell & Reed, Prudential Insurance & others

Television Appearances

Investments with Class
The Law and You

Audiotapes

Marketing for Accountants
The Seventeen Most Overlooked Tax Deductions
Employee vs. Independent Contractor: The 20 Question Test

Articles

In Brief Santa Clara County Bar Association Magazine:
Marketing Legal Services
Eight Ways to Shorter Hours and Increased Profits through Office Automation
Some Times It's Better Not to Give: Top Ten List of Year End Tax Tips
How to Create a Personalized Legal Brochure
Going Mobile: What to Look For When Buying a Laptop Computer
The Efficient Use of Forensic Accounting in Family Law Discovery
Getting the Most From Your Business Deductions in the New Year
Something New in Time Tracking: QuickBooks Pro
In Brief Top Ten Web Sites for Lawyers
Just the Facts: An Internet Primer
Security on the Internet: What You Don't Know Can Hurt You