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<b><u>I. Profession</u></b>	<b><u>Accrediting Agency or Jurisdiction</u></b>	<b><u>Date of Admission</u></b>
CPA	New York State Department of Education	1964
Attorney	Appellate Div 2 <sup>nd</sup> Department	1979
Attorney	United States Tax Court	1979 (est)

<b><u>II. Professional Organization</u></b>	<b><u>Date of Admission</u></b>	<b><u>Active/Inactive</u></b>
NYS Society of CPA's	1965 (est)	Inactive
American Inst of CPA's	1965 (est)	Inactive
Academy of Family Mediators	1980 (est)	Inactive

**III. General professional experience:**

Partner in CPA firms 1968-1991 specializing in taxes, business and license valuations, conflict resolution and general accounting activities.

Attorney specializing in taxes and divorce and business mediation.

**IV. General pertinent experience:**

Founding board member of Mid-Hudson Mediation Center (1981 est). Performed mediation and conflict resolution services in divorce and business situations (1981 to present).

Assists matrimonial attorneys in settlement conferences as a financial and valuation expert.

I have been a pro-bono arbitrator in Brooklyn Small Claims Court since 2006.

**V. Mediation training:**

Beginning in 1981 I participated in many mediation programs and was a member of the Family Mediation Association for many years. I would estimate that I spent between 60 and 100 hours in training programs that focused on family and business mediation. In addition I trained other mediators over the years.

**VI. Pertinent bankruptcy training:**

Other than occasionally working with bankruptcy attorneys performing accounting work I have no bankruptcy experience.

**VII. General pertinent business or legal experience:**

I was the CEO of a mortgage bank for 3 years. I was also the Supervisor of the Town of New Paltz New York for 4 years and mediated literally hundreds of disputes.