

CHARLIE GERHARDT, CPA / ABV

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EDUCATION, CERTIFICATIONS & LICENSES

BBA: Graduated from The University of Texas at Austin on January 27, 1968.

CPA: Licensed by the Texas State Board of Public Accountancy on August 8, 1972.

ABV: Accredited by the AICPA in Business Valuation on November 5, 1998.

PROFESSIONAL EXPERIENCE

1972 to present: CPA performing general public accounting and business valuations. Currently providing the following services: business valuations, due diligence analysis, financial statement analysis, tax preparation, research, general accounting services, business consulting services, litigation support services, and financial planning for businesses and individuals.

COURT APPOINTMENTS

- **Federal Bankruptcy Court:** As: chapter 11 Trustee, examiner, receiver, and liquidating agent
- **State Civil District Court:** As: receiver, auditor, and special master.
- **State Family District Court:** As: receiver, valuation expert, and tracing expert.

Speaking and Writing Credits

- Speaker: Houston Bar Association – Family Law Section; *Thou Shall Consider Taxes*; March 5, 2005
- +Speaker: The Definitive Short Course on Parent/Child Relationships - The University of Texas School of Law; *Financial Resources for Children* November 9, 2007.
- Speaker: Family Law Conference -- South Texas College of Law – *Analyzing Tax Returns*, February 9, 2007
- Speaker: State Bar of Texas 32nd Annual Advanced Family Law Course, August 2006; *Why Worry About Taxes?*
- Speaker. Houston Chapter of CPAs – *Litigation Support Engagements: Conflicts of Interest & Professional Standards*, February 23, 2005
- Speaker: Family Law Conference – South Texas College of Law - *Digging and Prospecting in 1040's for Assets, Liabilities and Cash flow*, February 5, 2004.
- Speaker/Instructor: MCLE Course - *Digging and Prospecting in 1040's for Assets, Liabilities and Cash Flow*, November 13, 2003.
- Speaker: *Divorce and Taxes in Texas*; Brazos Valley Estate & Financial Planning Council, College Station, Texas, April 23, 2002.
- Speaker: *Divorce Forensic Accounting*; National Association of Personal Financial Advisors -2001 South Region Conference, Atlanta, Georgia, November 10, 2001.
- Speaker: Houston Bar Association - Family Law Section - *Divorce and Taxes in Texas*, February 2, 2000.
- Speaker: Galveston Bar Association - Family Law Section - *Divorce and Taxes in Texas*, April 4, 2000.

- Speaker: *Digging and Prospecting in tax returns and public documents for assets, liabilities and cash flow*, Brazos Valley Estate and Financial Planners, March 1999.
- Co-Chair: *How to Present, Admit, and Attack the Financial Expert's Report*; South Texas College of Law & TSCPA; November 1998 (& conference committee 1999).
- Speaker: *Goodwill*, Houston Chapter of CPAs-Litigation Symposium, October 1995.
- Speaker: *Comparison of CPA and ASA Valuation Services*, Houston Chapter of CPAs-Litigation Symposium, October 1994.
- Speaker: *What is Business Valuation?* Texas Society of CPAs-Litigation Services Conference, May 1993.
- Speaker: *Professional Standards in Litigation Support Engagements*, Houston Chapter of CPAs, November 1990.
- Article: *Putting a Value on a Medical Practice*, FAMILY ADVOCATE, A PRACTICAL JOURNAL BY THE ABA FAMILY LAW SECTION; Summer 1984, Vol.7, No. 1.
- Article: *Litigation Support Services—A Risk or Opportunity?*; NEWS, Texas Society of Certified Public Accountants, Houston Chapter; July 1983, No. 7.
- Speaker: *Insolvency Management*; University of Houston College of Business Administration, June 1982.

MEMBERSHIPS AND COMMITTEE APPOINTMENTS

- American Institute of Certified Public Accountants.
- Texas Society of Certified Public Accountants.
 - Vice Chairman of the Litigation Conference 1993-94 year.
 - Litigation Services Committee member 1992-93; 1991-92.
- Houston Chapter of Certified Public Accountants.
 - Litigation Services Committee member and Litigation Services Symposium Conference 1995-96,
 - Litigation Services Committee member and Litigation Services Symposium Conference 1994-95,
 - Litigation Services Committee member 1993-94; 1992-93; 1991-92; 1990-91.
- Texas Society of CPAs Litigation Support Services Member Section.
 - Chairman of the section 1997/98.
 - Vice Chairman and editor of newsletter 1996-97.
 - Treasurer 1998-99.
- State Bar of Texas – Office of Disciplinary Counsel.
 - Public Member for two terms (2001 to 2006.)
 - Committee Chairperson for 2004/2005 term.

TRAINING

- Basic Mediation Training (40 hours), April 23, 1995.
- Mediation for Family Disputes (24 hours), February 19, 1995.

As of December 6, 2007