JUDITH C. GREENBERG

POSITION

Partner, Greenberg & Company, LLC, Certified Public Accountants

EDUCATION

B.S., University of Delaware, graduated 1980 CPA, New Jersey, New York, Pennsylvania, 1982 M.S. Taxation, Pace University, graduated 1989

RANGE OF EXPERIENCE

Experience includes serving closely held business in areas of income tax and cash flow planning, trust accounting, matrimonial, tax planning, accounting/management reporting, systems development and budgeting and forecasting strategies. Individual corporate, partnership and estate tax preparation and planning is a major aspect of Judy's work as well. Judy is a lecturer to other CPA's on Continuing Education Seminars on tax planning. Judy began her career in public accounting with one of the largest international accounting firms in the world where she spent five years advancing to the position of manager.

PROFESSIONAL AND BUSINESS AFFILIATIONS

Member of American Institute of Certified Public Accountants

Member of New Jersey Society of Certified Public Accountants

Past member of Tax Committee New Jersey Society of Certified Public Accountants

Author of article in taxation for <u>The Journal Of Taxation</u>

Lecturer to other CPA's on Tax Planning

Greenberg & Company, LLC is a member of the Securities and Exchange Commission Private Companies Practice Section.

AICPA Certificate of Educational Achievement in Business Valuation

Member of Board of Trustees of Wynona's House