

CURRICULUM VITAE

Charlotte K Reith, CPA, CVA
924 South Oakland Avenue
Pasadena, California 91106-3727

Telephone: 626 440 1820
Fax: 626 395 7692

PROFESSIONAL EXPERIENCE

The Reith Company, Pasadena, California
Shareholder, 2001 to present

Universal City Studios, Inc., Universal City, California
Entertainment Division
VP, Financial Systems, 1997 – 2001

Universal City Studios, Inc., Universal City, California
Reengineering Group
Motion Picture Team Member, 1996 – 1997

Universal City Studios, Inc., Universal City, California
Filmed Entertainment - Marketing Division
VP, Planning, Finance & Administration – 1986 – 1996

Universal City Studios, Inc., Universal City, California
Filmed Entertainment Division
Assistant Controller, 1985 – 1986

Price Waterhouse, Los Angeles, California
Senior Auditor, 1983 – 1985

Main Hurdman, San Francisco, California
Auditor, 1982 - 1983

EDUCATION

California State University, Hayward, California
B.S., Business Administration – Accounting Option, 1982

California State University, Northridge, California
Undergraduate studies, 1975 – 1981

PROFESSIONAL DESIGNATIONS

Certified Public Accountant, State of California 1985
Certified Valuation Analyst, 2004

PROFESSIONAL AFFILIATIONS

American Institute of Certified Public Accountants
Association of Certified Fraud Examiners
California Society of Certified Public Accountants
 Committee on Litigation Services – Business Valuation,
 Fraud, Family Law sections
National Association of Certified Valuation Analysts

INSTRUCTOR/LECTURER

University of Southern California – Business
Communications

TESTIMONY

Trial

Los Angeles County, Modification of Spousal and Child Support
Los Angeles County, Family Law - Expert witness in accounting
matters
San Bernardino County, Spousal and Child Support, Business
Valuation

Mediation

TRC Profit Sharing Trust v. Empire Brokerage (2005), Witness in
accounting and tracing matters
Zonne Industrial Tool v. Reitnour and Bayes (2003), Expert witness
in accounting matters

RECENT ENGAGEMENTS

- Fraud investigation of financial elder abuse occurring over a 5 year period of time, including tracing of funds for purchases of out-of-state income property, foreign art collection and siphoning of investment assets.

- Fraud investigation of a not-for-profit where the former Chief Financial Officer diverted funds by handwriting checks and entering them differently in the computer records; paying false vendors and cashing those checks and paying real vendors but diverting the payments to her personal bank account.
- Forensic accounting regarding a Federal Receiver's handling of an estate to be liquidated. Established that assets that the Receiver included in the estate being administered were improperly included in the estate to the detriment of a third party – our client. Allowed our client to significantly improve their monetary recovery.
- Forensic accounting and tracing where a brokerage firm transferred the assets of a Retirement Trust without the authorization of the Trustees. Testified in mediation proceedings that resulted significant recovery for the Trustees.
- Forensic accountant in several family law matters representing both Petitioners and Respondents. Prepared analyses of cash flow available for support, analyses of payments made on behalf of the community and tracing of separate property.
- Forensic accountant in several family law matters representing both Petitioners and Respondents regarding valuation of closely-held businesses and analysis of community balance sheet for purposes of calculating the appropriate equalizing payment.
- Forensic accountant for plaintiff seeking remedies from seller for inflated valuation of the distribution company they purchased. Modeled inventory turns over a four year period and analyzed sales transactions for sources of volume reductions to reflect invalid warranties made by sellers.
- Forensic accountant for plaintiff in a suit for the partition of real estate interests to determine respective percentages of cash investment. Performed analysis of more than thirty years of data.