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David G. Wheeler, CPA  
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Jacen C. Dickman, CPA  
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Jaclyn E. Skull, CPA

**PROFESSIONAL  
EXPERIENCE:**

**ROBERTA SCHMALZ, CPA**  
Curriculum Vitae

Principal- LMGW Certified Public Accountants, LLP  
Saratoga, California - 2003 to Present

Tax Partner - Allen and Schmalz, CPAs  
Cupertino, CA - 1997 to 2002

Tax Partner - Kreider and Schmalz, CPAs  
San Jose, CA - 1979 to 1997

Accounting Manager - Fairchild  
Palo Alto, California - 1976 to 1979

Staff Accountant – Arthur Anderson  
San Jose, California – 1974-1976

**LECTURING/TEACHING  
EXPERIENCE:**

California CPA Education Foundation - CPE Courses  
Received Award for Outstanding Course Material 2008-2009  
Alternative Minimum Tax  
Stock Options  
Choice of Entity

Gear Up  
University of Denver - Accountants Educational Services  
Commerce Clearing House  
California Society of Accountants  
Federal Tax Update

Oregon Society of CPAs, Minnesota Society of CPAs, California  
Society of Enrolled Agents, National Association of Tax  
Practitioners

Partnership and LLC Issues  
Real Estate Topics  
Passive Losses  
Alternative Minimum Tax  
Stock Options  
Choice of Entity

West Valley College - Business School  
Accounting  
Auditing

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Saratoga, CA 95070  
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PROFESSIONAL  
AFFILIATIONS:

Member California Society of Certified Public Accountants  
(CalCPA)

QUALIFICATIONS:

Certified by the State of California to practice public accounting

California Community Colleges

Community Colleges Instructor Credential  
In Accounting and Auditing  
Valid for Life

EDUCATION:

San Jose State University, San Jose, California, 1974  
BSC, Accounting