

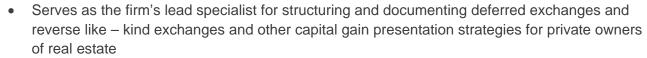
MICHAEL J. SAGER, CPA

PARTNER

EXPERTISE

Michael is a Certified Public Accountant with over 30 years of experience.

Mr. Sager holds expertise in the following disciplines:



• Consultation services concerning partnerships, limited liability companies and joint ventures, entity planning and structuring, entity formation and dissolution

PROFESSIONAL EXPERIENCE

• Partner, Seiler LLP, Certified Public Accountants (1986 to present)

EDUCATION / CERTIFICATIONS

- B.S. in Accounting, St. Cloud State University (St. Cloud, Minnesota)
- M.B.A. in Taxation, Golden Gate University, San Francisco, California
- Certified Public Accountant (CPA), State of California

PROFESSIONAL MEMBERSHIPS

- American Institute of Certified Public Accountants
- California State Society of Certified Public Accountants
- Member, National Association of Industrial and Office Properties, Silicon Valley Chapter (NAIOP)
- Member, National Association of Industrial and Office Properties, Urban Redevelopment Forum (NAIOP)

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