



**Fred S. Rey, CPA, CVA, ABV, CFF**  
Litigation Partner

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Fred is a Certified Public Accountant, Accredited in Business Valuation, Certified in Financial Forensics, and a Certified Valuation Analyst with more than 35 years of experience. He holds expertise in the following disciplines:

- Marital dissolution - asset tracings, business valuations, child and spousal support calculations, division of assets, marital standard of living, court appointed expert, designated expert witness testimony and settlement negotiations
- Business litigation - damage analyses, business valuations, discovery matters, investigations, partnership disputes, wrongful termination, wrongful death and designated expert testimony
- Business valuations - marital dissolutions, business litigation, gift and estate taxes
- Management consulting - custom relational database applications, financial projections, financial analyses
- Court accountings
- Tax return planning and preparation - individual, corporate, partnership, trust and estate
- Fraud Investigations

Prior to joining Seiler, Fred was with the Department of Transportation's Federal Aviation Administration.

### Court Qualifications

- Qualified to give expert witness testimony in the Superior Court, State of California for San Mateo, San Francisco, Santa Clara, Alameda and Santa Cruz counties

### Education and Certifications

- Master's degree in Business Administration, Agribusiness, Accounting and Finance Emphasis, Santa Clara University
- Bachelor's degree in Geological Sciences, University of California, Santa Barbara
- Certified Public Accountant, California
- Accredited in Business Valuation
- Certified in Financial Forensics
- Certified Valuation Analyst
- Minimum of 80 hour biannual continuing education

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## Professional Affiliations

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- National Association of Certified Valuation Analysts

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