



Curriculum Vitae

squarmilner **Stephen P. Milner**

J.D., LL.M., C.P.A., C.I.R.A.

SQUAR, MILNER, PETERSON, MIRANDA & WILLIAMSON, LLP

1990 - Present

Managing Partner, responsible for the direction and day-to-day operation of the Firm. Mr. Milner is also an active partner in the tax, real estate and litigation departments.

INDIVEST, INC. (1990)

Chief Financial Officer

BIRTCHER REAL ESTATE (1987 – 1990)

Vice President and Corporate Controller

DELOITTE & TOUCHE (1984 – 1987)

Senior Tax Consultant

EDUCATION

- The George Washington University - Master of Laws - (Taxation), 1984 • Pepperdine University School of Law - Malibu, California - J.D., 1983
- University of California, Los Angeles - Bachelor of Arts - English, 1980
- Institut Supérieur des Sciences Economique et Commerciales - Paris, France, 1981

EXPERT WITNESS

- **Live Court Testimony:**
 - Deborah Rosenzweig, Total Response Network, Inc. vs. Adam Rosenberg, Superior Court of California, San Diego
 - California Bank & Trust vs. RVO Imports, Inc., Superior Court of California, San Bernardino County
 - Heirs to Howard Hughes Estate v. General Growth Properties, Arbitration
 - Seahawk Seafoods v. Kirin Int'l Trading, U.S. District Court, Central District of California G&L Realty v. ASL Tarzana, JAMS
 - MEDCAP Credit v. DVI Business Credit, Superior Court of California, Orange County
 - O'Flaherty et al. v. Theodora, Superior Court of California, Los Angeles
 - Public Investment Corp v. Ruh et al., Superior Court of California, Orange County
 - Wilson v. Pedicini, Superior Court of California, Orange County
 - Olaires v. Technical Cable Concepts, Superior Court of California, Orange County

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- **Depositions:**

DFJ Italia, Inc. vs. City National Bank, Superior Court of California, Orange County
DFJ Italia, Inc. vs. Santa Monica Bank, Superior Court of California, Orange County
Toshiba et al. v. New England Technology, Inc., U.S. District Court, Central District California
The Consulting Group V. Cingular et al. U.S. District Court, Central District of California Report Pooler et al. v. GBC Concrete and Masonry, et al., Superior Court of California, Riverside County (Report)
In re Tishman Executive Life Office Venture, U.S. Bankruptcy Court, Central District
System Co., Inc. v. Mc Govern, Superior Court of California, Orange County
Wilson v. Pedicini, Superior Court of California, Orange County
SCD Holdings, Superior Court of California, Orange County

PROFESSIONAL CREDENTIALS

- General Securities Representative (Series 7 and 66)
- Certified Insolvency & Reorganization Accountant
- Certified Public Accountant, California (1987)
- Director, Orange County Bankruptcy Forum
- Member, California State Bar (1983)
- Member, Orange County Bar Association
- Member, California Society of CPA's
- Member, California Bankruptcy Forum
- Member, Association of Insolvency Accountants
- Editor, California Bankruptcy Journal (Former)

PUBLICATIONS

"Chapter 11 Real Estate Cram-Down Plans: The Legacy of Till", California Bankruptcy Journal, May 2010;
"Tyranny of the masses is rising", Orange County Register, March 2009; *"Cram-Down Interest Rates: The Quest Continues"*, California Bankruptcy Journal, February 2009; *"Tax Plans, Job Creation"*, Orange County Business Journal, September 2008; *"Opt for a free-market retirement system"*, Orange County Register, March 2005.

LECTURES

- Chapman University: Bankruptcy Procedures and Practices, Cram Down Interest Rates in a Chapter 11, March 2014
- University of California - Boalt Hall: "Reporting for Financial Contingencies", April 2010
- Orange County CFO Roundtable: "How the New Patient Protection and Affordable Care Act Affects Business Tax Obligations", April 2010
- University of California - Boalt Hall: "Techniques of Financial Analysis for Lawyers", November 2009