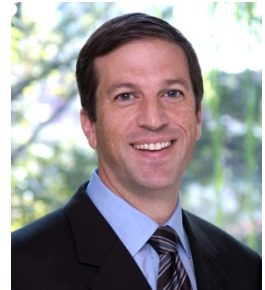


# Frank, Rimerman + Co. LLP

## BRIAN M. KREISCHER, CPA

Brian Kreischer is the Managing Partner at Frank, Rimerman + Co. LLP.



### LITIGATION EXPERIENCE AND RELATED SERVICES

- Analysis of marital standard of living and income available for support
- Tracings
- Business valuation
- Analysis of complex asset ownership structures
- Determination of separate vs. community property character of stock options in marital dissolutions
- Apportionment of community and separate interests in commingled assets
- Fraud investigation
- Financial projections and forecasts
- Computation of patent infringement damages
- Transaction-related due diligence

Partner responsible for audits and reviews of privately-held companies in a variety of industries including professional services, manufacturing, software, venture capital, real estate, retail, distribution and not-for-profit. Also provide corporate governance and risk management services to private and publicly traded companies.

Consulted with over 70 companies in Silicon Valley, both public and private, regarding stock compensation issues including:

- Valuation of stock options
- Structuring option compensation packages
- Preparing financial statement disclosures related to stock-based compensation
- Structuring severance packages related to options
- Projecting the financial impact of options and warrants

### OTHER EXPERIENCE

- Member, Assurance and Advisory Committee – Baker Tilly International North America
- Board of Directors – Palo Alto Art Foundation
- Chair of the National Advanced Accounting and Auditing Technical Symposium – American Institute of Certified Public Accountants



# Frank, Rimerman + Co. LLP

## PROFESSIONAL ORGANIZATIONS

American Institute of Certified Public Accountants

California Society of Certified Public Accountants

## PROFESSIONAL PRESENTATIONS AND PUBLICATIONS

“Cross Border Audit Issues”, AICPA National Accounting & Auditing Advanced Technical Symposium, Baltimore, Maryland, July 2008

“Technical Issues in Applying SFAS 123(R)”, AICPA National Accounting & Auditing Advanced Technical Symposium, Chicago, Illinois, July 2006

“Share-Based Payment”, AICPA National Accounting & Auditing Advanced Technical Symposium, New York, New York, July 2005

“Stock Based Compensation”, AICPA National Accounting & Auditing Advanced Technical Symposium, La Jolla, California, July 2004

“Stock Based Compensation: A Technical Update”, AICPA National Accounting & Auditing Advanced Technical Symposium, Las Vegas, Nevada, July 2003

“Who Wants to Be a Millionaire? Accounting for Stock Options”, AICPA National Accounting & Auditing Advanced Technical Symposium, Chicago, Illinois, July 2002

“Stock-Based Compensation: Avoiding Surprises”, Institute for Management Accountants, Mountain View, California, October 2000

## LICENSE

California Certified Public Accountant

Registered Investment Advisor Representative (Series 65)

## EDUCATION

BS Accounting – Syracuse University

