Eve Rose Borenstein, J.D.
Eve Rose Borenstein's law practice focuses on the impact of tax and regulatory rules applied by the IRS and state agencies on "tax-exempt" and/or public benefit organizations. Over the course of the past 20 years, Ms. Borenstein has built a national practice, consulting with CPAs and individual nonprofit organizations on tax planning and filing matters. She has represented more than 850 tax-exempt organizations before the IRS on audits, exemption applications and status correspondence. In addition to her federal tax practice, she also counsels organizations on the practical application of governance and various other state statutory mandates and/or aspirational "best practices."

Ms. Borenstein is an active member of the American Bar Association's Tax Section Committee on Exempt Organizations and works with various other professional committees and organizations (including AICPA) to provide feedback to the IRS on exempt organization tax filings and reporting. She is the author/instructor of three exempt organization eight-credit CPE courses available through state CPA societies around the country, and teaches widely to nonprofits directly as well as to the professional community serving them. (As of January 1, 2004, her speaking and writing of a non legal counsel nature is conducted through Eve Rose Borenstein, LLC.) Teaching to clients, professionals and the nonprofit community at large continues to occupy a significant portion of Ms. Borenstein's legal and consulting practice, and she remains committed to assisting the sector in "doing it right the first time."
Gregory M. Clark, CPA
Gregory M. Clark CPA is an author and discussion leader for LOSCALZO ASSOCIATES, P.A. and a Principal with the Business Compliance & Controls Group (BCCG) an accounting consulting firm specializing in employee benefit plan audits and compliance, internal controls auditing, consulting and assessments, and technical accounting training and consulting.

With extensive experience in the audit and business compliance field, Greg has participated in all aspects of employee benefit plan engagements; including plan audit and business risk assessments, plan internal control assessment and design, plan regulatory compliance, data retention management, and administrative contract compliance. BCCG provides technical accounting and auditing consulting services, quality control and effectiveness reviews and compliance assistance to CPA firms performing employee benefit plan engagements.

Greg is an internationally known speaker on the topics of employee benefit plans, technical accounting and auditing, operational auditing and internal controls evaluations, data retention management, organizational risk assessments and various other topics. Greg has worked with accountants and auditors from international companies throughout the world, many Fortune 500 companies, numerous local, regional, and national CPA firms, and for more than 40 State CPA societies.

Wendy Ezell, CPA
Wendy Ezell, CPA, operates her own accounting practice specializing in federal and state/local taxation issues located in grapevine, Texas. She is also a registered property tax agent and a former sales tax contract auditor for the state of Texas.

Ms. Ezell is a former senior tax consultant for Grant Thornton, LLP and Arthur Andersen LLP, where she provided consulting services in the areas of state and local income and franchise taxes, property tax, sales and use tax, withholding issues, restructurings, and mergers and acquisitions. Ms. Ezell has also been a tax director of a software company, which dealt with corporate and internal tax issues. In addition, she has presented numerous seminars and published articles on corporate as well as state and local taxation.
Ms. Ezell received her bachelor's degree in business administration with a concentration in accounting from the University of Texas at Arlington.

Robert W. Jamison, Ph.D., CPA
Robert W. Jamison, Ph.D., CPA, is Professor of Accounting at Indiana University in Indianapolis, Indiana (IUPUI). His principal teaching activities are concentrated in Master's Degree Taxation Courses. He specializes in taxation of closely held businesses, primarily S corporations. In addition to his university responsibilities, he is the author of S Corporation Taxation. He is a contributing author of the Thomson Taxation Series and is a regular chapter author for the National Income Tax Workbook. His professional experience has included employment with Arthur Young, Ernst & Young, San Diego State University, Portland State University, University of Illinois, and Ohio University, where he was Director of the School of Accountancy. His articles have appeared in The Tax Adviser, Journal of Legal Tax Research, Journal of Pass-Through Entities, Journal of Accountancy and various other publications. He has taught many professional education programs for national and local accounting firms, the AICPA, and various universities. He received his Ph.D. in Accounting from The University of Texas at Austin. He earned an MBA from Portland State University. He has a bachelor's degree in Economics from DePauw University.

Jeffrey Lieman, CPA
Lieman Associates LLC / Owings Mills, Maryland
Jeff Lieman is currently a Chief Examiner for the Maryland Insurance Administration where he is responsible for solvency examination of Maryland Domestic Insurance companies and concurrently heads his own local consulting firm in Owings Mills, MD. Jeff's previous experience has included serving as a Director for Ellin & Tucker, Chartered where he developed two new niche areas for the firm and supervised numerous audit service engagements. Jeff trained staff in many areas of accounting, administration and consulting and provided training services on a national level to other organizations. He reviewed numerous accounting systems and assisted in the selection and implementation of automated systems, helped develop policies and procedures for technology usage, work paper development, administrative procedures and other office policies, and also provided Peer Review Services (SEC section). Jeff also served as a Senior Manager with KPMG/Baltimore. At KPMG he maintained client relations, marketed audit, tax and consulting services, and managed audit related services for publicly traded and privately held entities. His clients included real estate ventures, printing and publishing companies, electronic manufacturers, wholesale distributors, retail stores, financial institutions, construction contractors, Governmental units, and various nonprofit organizations.

Mr. Lieman has been a national trainer for KPMG where he developed training materials for staff and instructors and is recognized nationally as a lecturer for various technology and accounting topics and has been quoted in various trade journals. He was elected Chairman of the Year by the Maryland Association of CPAs for chairmanship of the Computer Resources Committee.

Steven D. Lustig, J.D., CPA
Galapagos Financial Partners LLC
Gaithersburg, MD
Mr. Lustig is the founder Galapagos Financial Partners, LLC, based in Gaithersburg, Maryland and La Jolla, California, which, for businesses and individuals, specializes in Financial and Tax Planning, Budgeting, Funding Sources and Uses of Funds, Tax Strategies, Management Structure, Finance Department Operations and Human Resource issues.

Mr. Lustig has lectured throughout the United States for the AICPA, ABA, CPA firms, and national and local business organizations and has authored tax material and courses in closely held business areas, estate planning and negotiating with the IRS. Mr. Lustig is the recipient of the AICPA Outstanding Discussion Leader Award in 2005, 2006 and 2007.

Michael J. Morgan, CPA
Griffin, Georgia
Michael Morgan has over 35 years of experience in public speaking. He is President of a consulting firm specializing in International Auditing and Taxation. Mr. Morgan is licensed as a Certified Public Accountant in Georgia, Virginia, and New York. He is a member of the American Institute of Certified Public Accountants as well as the Georgia Society of CPA's. He is a past member of the Virginia Society of CPA's. He is a member of the Association of Certified Fraud Examiners.

An accomplished author and instructor, Mr. Morgan has traveled internationally, writing manuals and conducting seminars on accounting and auditing related topics for former communist countries. He is also a nationally recognized instructor for the AICPA on topics of accounting and auditing, staff training, governmental and not for profit entities. For several semesters, he was an accounting instructor in the School of Business at Old Dominion University located in Norfolk, Virginia. In addition to the AICPA, Mr. Morgan teaches for several other national and international continuing education provides.

Mr. Morgan is the recipient of several “Outstanding Discussion Leader” awards by the AICPA and has also received similar awards from the New York, Illinois, Nevada, and Virginia Society of CPA's.

Michael N. Quigley, JD, CFP ™ , ChFC ® , CFIRS ™
Michael N. Quigley, JD, CFP ™ , ChFC ® , CFIRS ™ , is a national bank trust examiner with the Office of the Comptroller of the Currency. He is also an adjunct professor in the Master of Science in Taxation program at Bryant University in Rhode Island and has previously been an instructor in estate and gift taxation, trust law and administration, and trust taxation at the New England College of Finance.
Mr. Quigley has served as an instructor in estate- and gift-tax law for the Internal Revenue Service. His previous positions include managing the estate administration and fiduciary taxation departments of several large banks and serving as an estate tax attorney with the Internal Revenue Service.
He is a graduate of the University of Pittsburgh School of Law and Pennsylvania State University.

Jim Rigos
Jim Rigos is an attorney-CPA who has written and lectured widely in accounting, ethics, and legal topics. He graduated from Boston University Law School and has served on the AICPA's Accountants Liability committee. He is presently a National Director of the American Association of Attorney-CPAs. 2005 is the 25th year the business has operated.
He enjoys the pedagogical environment of teaching because it adds intellectual value to the careers of young professionals. He lives in Seattle, Washington with his wife Doreen, who is also a teacher. Their 20 year-old daughter, Sarah, is a junior at Cornell University in Ithaca, New York and spending her third year at Oxford in the UK.

Mark A. Sellner
University of Minnesota/Minneapolis, MN
Mark Sellner is a professor and director of graduate studies in Taxation at the Carlson School of Management at the University of Minnesota. He teaches graduate level courses and seminars on corporate tax, mergers and acquisitions, and accounting for income taxes in the Master of Business Taxation Program.

Mark consults in the areas of business an executive taxation and mergers & acquisitions. He has both Fortune 500 and Big Four corporate tax and mergers & acquisitions experience. Mark was tax counsel and director of U.S. taxes for 4 years at Ecolab Inc. in St. Paul, Minnesota and completed a 3 year Ernst & Young National Tax Department corporate tax and consolidated returns assignment in Washington, D.C. He has served as a partner at KPMG's metro New York headquarters, and was most recently a tax partner at LarsonAllen in Minneapolis.

Thomas M. Sheets, CPA
Individual Practitioner/Enid, Oklahoma

Tom Sheets is a Certified Public Accountant with over 29 years experience in auditing and tax return preparation for businesses and individuals. He provides business valuations, consulting, accounting and tax services for a wide variety of individual clients and industries including banks, construction contractors, nursing homes, and non-profit organizations. Mr. Sheets was with a large, local CPA firm in Enid, Oklahoma for 15 years before establishing his own consulting, tax and accounting practice eleven years ago.

Mr. Sheets has written seminars on bank auditing, audits of construction contractors and information systems control and auditing. He has lead seminars on various accounting, auditing and tax topics including real estate accounting, construction contractors, bank auditing, tax issues for nonprofit organizations, and nonprofit accounting and auditing.

Susan Smith, CPA
Susan Smith, CPA, manages her own firm specializing in tax planning for individuals and business owners. Smith spent 14 years as a Senior Manager in the tax departments of Price Waterhouse and Peat Marwick (the predecessor of KPMG). While at Price Waterhouse, she also held the national specialist designation for the real estate and partnership specialized practice units. While at Peat Marwick, Smith lead the real estate and tax practices locally.
Smith is a frequent speaker at tax conferences and has been an associate adjunct professor at Widener University in the master's in taxation program. Her ratings have consistently exceeded 4.5 on a scale of 5.0. With regard to her education, she earned her Bachelor of Business Administration degree, with an accounting concentration, in 1978.

Teresa D. Thamer, CPA, CFE
Brenau University / Gainesville, Georgia
Teresa D. Thamer (Terrie) is an Associate Professor at Brenau University and has been a faculty member at several other universities, teaching undergraduate and graduate financial and managerial accounting classes. In addition, Terrie has worked in both public accounting and industry for more than twenty-five years, specializing in small business accounting issues, budgeting, costing, management reporting and personnel training. Her industry specialties are construction, and manufacturing. She continues to consult with companies and is a technical reviewer for the Georgia Society of CPAs' Peer Review Committee.

Terrie is a Past National President of American Woman's Society of CPAs, and Past Present of the Florida Association of Accounting Educators and the Georgia Association of Accounting Educators. She is a past president of the Northeast Georgia Chapter of the Georgia Society of CPAs and serves on several committees with the Society. She holds an active CPA license in Florida and Georgia as well as the Certified Fraud Examiner designation.

Most recently, she received the GSCPA Educational Foundation Educator of the Year award for 2008.

Margaret Thomas, CPA, MHA
Marci Thomas is licensed as a CPA in Georgia and North Carolina. From 1986 through 1999 and again in 2005 Marci Thomas worked for Deloitte, primarily in the accounting and advisory services department. Most recently, she was Director in Deloitte Consulting in strategy and operations practice in the Atlanta office. While at Deloitte, Ms. Thomas was nationally recognized for her work with managed healthcare, employee benefit plans and the public sector, including State Employee Retirement Systems and state and local governments. She also worked with organizations required to report under OMB Circular A -133. Ms. Thomas worked with Enterprise Governance, including leveraging Sarbanes Oxley requirements to add value to companies. In the late 90's, she lead the Firm's National HEDIS Product Committee and was on the Firm's National Regulatory Compliance Task Force where she chaired the managed care subcommittee.

Ms. Thomas received her Bachelor in Business Administration with a concentration in accounting from the Georgia State University and her Masters in Health Administration at the University of North Carolina at Chapel Hill. She is a frequent speaker at local, regional and national conferences for groups such as the Healthcare Financial Management Association (HFMA), Healthcare Compliance Associations and others. She has written articles for publications of the HFMA, HIMSS, and Healthcare Compliance Association and has won numerous awards for her work with those organizations.

Peter J. Towle, CPA, LL.M. Individual Practitioner/Friendsville, TN
Peter Towle is a sole practitioner with a general civil practice that includes business and commercial litigation, taxation, family/domestic relations, probate and estate planning, personal injury, accountant's malpractice, and sports & entertainment representation. Prior to his successful law practice, Mr. Towle worked with a national accounting firm where he had substantial involvement in the development and teaching of various tax courses.

He is a member of the bar association in both Tennessee and Florida. A certified public accountant, Mr. Towle is an active member of the American Institute of Certified Public Accountants, the Tax Sections of the Tennessee and American Bar Associations, and the Tennessee Society of CPA's. He is a registered investment advisor in the state of Tennessee.

Douglas E. Warren, CPA, CFF, CFE, CBM, FCPA
Warren & Tallent CPAs PLLC / Sweetwater, Tennessee
Doug E. Warren is Managing Partner and CEO of a local accounting firm. He has over 32 years of experience in public accounting, and has broad expertise including auditing, forensic accounting, fraud investigation, and taxation. Mr. Warren holds certifications as a certified public accountant, certified fraud examiner, certified financial forensics and certified forensic accountant.

He is currently serving his second term as a member of and Past-Chair of the Tennessee State Board of Accountancy. Mr. Warren is a member of the Tennessee Society of Certified Public Accountants; National Association of State Board of Accountants, American Institute of Certified Public Accountants, and Association of Certified Fraud Examiners; AICPA Board of Examiners and life member and past president of the Tennessee Association of Accountants. He is a founding member of the Center for the Public Trust.

Mr. Warren serves on various corporate boards including Peoples Bank of East Tennessee, PetroBeam Inc. and is chairman of the Board for Sweetwater Hospital.

Doug speaks frequently across the country at professional society functions and conferences. He has conducted fraud training for Campbell Soup, Black & Decker, Radio Shack, Penske, Lexmark, U. S. Postal Inspectors and other national entities.