

**LEIF M. LARSEN  
ASSOCIATE DIRECTOR**

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## **SUMMARY**

Leif M. Larsen, an Associate Director with Berkeley Research Group, LLC has over 20 years' experience in tax return preparation. Prior to working at Berkeley Research Group, LLC he was with LECG, LLC, working as a Senior Managing Consultant and prior to that he was with Neilson Elggren, LLP, working as a Tax Manager. Mr. Larsen is a Certified Public Accountant and is an Enrolled Agent. Mr. Larsen is also a Certified Insolvency Restructuring Advisor. His experience also includes all areas of payroll taxes and sales & use taxes, including return preparation.

Mr. Larsen has provided a wide variety of tax services throughout his career. His efforts have focused on special tax issues in corporate, partnership, and individual bankruptcy; formation of and tax compliance for liquidating trusts and representation of taxpayers before federal and state taxing authorities.

A few of the cases in which Mr. Larsen has been involved include:

- Ezri Namvar Bankruptcy Estate. – Accountants to the Trustee. Prepared original and amended individual, corporate, partnership and estate income tax returns for the estate and related entities. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having hundreds of beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Le-Nature's, Inc. – Accountants to the Trustee. Prepared original and amended corporate income tax returns and numerous information returns for related entities. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over four hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Leslie Todd Bankruptcy Estate – Accountants to the Trustee. Prepared initial and final fiduciary tax returns for Individual bankruptcy case. Analyzed treatment of settlement proceeds received from breach of contract related to sale of debtors business to an outside party.

- Reed Slatkin – Accountants to the Trustee. Prepared individual and S Corporation tax returns and numerous information returns for pass through entities, including Partnerships, and LLCs. Analyzed the many tax issues relating to the formation of a Liquidating Trust pursuant to the plan confirmation. Also prepared Liquidating Trust returns having over three hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- Metropolitan Mortgage & Securities Co., Inc. – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over seven thousand beneficiaries.
- National Summit Corporation – Accountants to the Trustee. Prepared consolidated income tax returns and prepared Liquidating Trust returns having over two thousand beneficiaries.
- Michael G. Tyson – Accountants to the Debtor in Possession. Prepared individual and S Corporation tax returns. Also prepared Liquidating Trust returns having over one hundred beneficiaries and prepared and maintained databases to track all pertinent beneficiary information.
- JMS Automotive Rebuilders, Inc. – Accountants to the Trustee. Analyzed many tax documents relating to the Internal Revenue Service’ audit of multiple tax years. Prepared corporate tax returns.
- Webvan Group, Inc. and Subsidiaries – Accountants to the Trustee. Prepared consolidated corporate tax returns which included assets of over one billion dollars.

## LICENSES & CERTIFICATIONS

Certified Public Accountant – Licensed in the state of California

Enrolled Agent – Internal Revenue Service

Certified Insolvency & Restructuring Advisor - Association of Insolvency and Restructuring Advisors

Certified in Financial Forensics – American Institute of Certified Public Accountants

## EDUCATION

Bachelor of Science in Accounting, University of Utah

## PROFESSIONAL MEMBERSHIPS

California Society of CPAs

American Institute of Certified Public Accountants

Association of Insolvency and Restructuring Advisors

## EMPLOYMENT HISTORY

|                |   |
|----------------|---|
| 2011 – Present | <b>Berkeley Research Group, LLC</b><br>Associate Director (2018 – present)<br>Senior Managing Consultant (2011 – 2017)        |
| 2005 – 2011    | <b>LECG, LLC</b><br>Senior Managing Consultant (2011 – 2011)<br>Managing Consultant (2007 – 2010)<br>Consultant (2005 - 2006) |
| 2001 – 2005    | <b>Neilson Elggren LLP</b><br>Manager (2005)<br>Experienced Senior (2002 - 2005)<br>Senior (2000 – 2001)                      |
| 1996 – 2001    | <b>Interwest Business Group, Inc.</b><br>Manager (1999 - 2001)<br>Staff Accountant (1996 – 1998)                              |