

CURRICULUM VITAE
OF
JAMES F. MOSCOWITZ JD, CPA
Certified Valuation Analyst

SUMMARY:

Mr. Moscowitz is an experienced business professional with excellent organizational and management skills. He is an attorney and a Certified Public Accountant with extensive experience as an Executive Officer.

BUSINESS EXPERIENCE:

Public Accounting Firms:

- Oppenheim, Appel, Dixon and Company – Manager (1977 through 1978)
- Ernst and Young – Tax Supervisor (1984 through 1985)
- Rogoff and Company – Principal (1997 through 2000)
- Wertz & Company, LLP (formerly Corbin & Wertz) – Principal (2001 through 2012)

Executive Vice President:

- Wash Depot Auto Cleaners, National Car Wash Developer/Operator (1995 through Present)
- D.T. Smith Companies, Inc., Real Estate Builder/Developer (1986 through 1994) – Member of Board of Directors
- Sierra Home Service Companies, Inc., Publicly held Insurance Company (1993 through 1995) – Member of Board of Directors

Chief Financial Officer:

- Wash Depot Auto Cleaners, National Car Wash Developer/Operator (1995 through 2000)
- Titan Industrial Corporation, International Steel Trading Company (1982 through 1983)

Government:

- Internal Revenue Service, Estate and Gift Tax Auditor (1976 through 1977)

LECTURER:

- New York University Adjunct-Professor, Real Estate Structure and Valuation Analysis

EDUCATION:

- Master of Laws (Taxation) – New York University Law School, New York, New York
Graduated June 1982
- Juris Doctor – Brooklyn Law School, Brooklyn, New York
Graduated June 1976
- Bachelor of Science – The American University, Washington, DC
Graduated June 1973

LICENSES:

- Juris Doctor, New York State – 1977
- Certified Public Accountant, Florida – 1979
- Certified Valuation Analyst, National – 1995