

**JON D. WHEELER, CPA, CVA**  
**PROFESSIONAL RESUME**  
**MARCH 1, 2011**

**Present Position:**

- Jon D. Wheeler, P.S. President from July 1979 to present. This firm provides specialized management consulting, tax planning, feasibility studies, financial structuring, and litigation support services.
- Co-founder and Chairman of Upstream Northwest, Inc. Consulting firm specializing in organizational vision development, strategic planning, and leadership training services. From June 1, 2003 to present.



**Litigation Experience Summary**

- Retained in 36 cases over a 47 year span.
- Services ranged from consulting on case strategies to rendering expert opinions on the calculation of damages for lost wages or business income, accounting matters, income tax issues, and business valuations in a variety of cases involving divorces, lender liability counter-claims, bankruptcies, fraudulent tax shelters, and business contracts disputes.
- 28 appearances as an expert witness to testify in depositions or at trials in state and federal courts as well as arbitrations.
- State courts include Montana, Washington, Oregon and California.
- Federal courts include districts courts and bankruptcy court.

**Prior Professional & Business Experience**

- Cascade Medical Center, Interim Chief Executive Officer from January 2010 to August 2010. Responsible for executive management of a medical clinic and hospital owned and operated by a public hospital district.
- Oregon Potato Company. Food processing company. Chief Financial Officer from December 1998 to May 2000. Chairman, Finance and Strategic Planning Committee from 1994 to December 1998. Board of Directors and financial consultant to the company from its founding in 1978 to May 2000.
- Cordell, Neher & Company, PLLC. Of counsel from April 1993 to December 1998. Principal from September 2001 to May 2003. Primary areas of responsibility included business valuations, litigation support and management consulting.
- SPS. Leveraged buyout partnership. Partner from 1987 to 1990. Responsibility for valuation of acquisition candidates.
- Miracle Potato Company. Farming company. Board of directors from 1980 to 1986.
- Galusha, Higgins & Galusha. A multi-office certified public accounting firm. Partner and board of directors from 1968 to 1979. Manager, tax division from 1973 to 1979.
- Sole practitioner public accounting firm from 1964 to 1968.

**Professional Certifications and Education**

- Certified Public Accountant-State of Montana, 1964 to date.
- Certified Public Accountant-State of Washington, 1979 to date.
- Certified Valuation Analyst-National Association of Certified Valuation Analysts, 1997 to 2004. Recertified in 2011.
- CEA/BV. Certificate of Education in Business Valuation (AICPA), 1996.
- Accounting degree. LaSalle Extension University, Chicago, Illinois, 1963.
- Continuing professional education seminars (40 hours or more) attended annually, 1964 to date.

### **Professional Affiliations**

- Honorary Life Member, Montana Society of Certified Public Accountants from 1964 to date. President 1974-1975. Board of Directors 1972 to 1975.
- Member, Washington Society of Certified Public Accountants from 1979 to date. President 1990-91. Board of Directors 1987 to 1992. Chairman, Continuing Professional Education committee 1985 to 1987.
- Honorary Life Member, American Institute of Certified Public Accountants, 1964 to date. Member of Governing Council 1975-76, 1980 to 1982 and 1990 to 1992. Chairman, State Society Relations Executive Committee 1978 to 1980. Chairman, Public Relations Subcommittee 1977.
- Member, National Association of Certified Valuation Analysts, 1995 to date.

### **Articles and Presentations**

- Author-Instructor of Income Tax Planning for Farmers and Ranchers presented for state professional societies 1980 to 1986. Presentation sponsors include: Washington Society of CPAs, Oregon Society of CPAs, North Dakota Society of CPAs, Montana Society of CPAs, Iowa Society of CPAs, and Nebraska Society of CPAs.
- Instructor-professional education seminars and institutes on topics ranging from income and estate taxation to agribusiness accounting from 1967 to 1986. Sponsors include: America Institute of CPAs, Idaho Tax Institute (Idaho State University Law School), Montana Tax Institute (University of Montana Law School), Montana Production Credit Association, Montana Realtor's Association, Spokane Federal Intermediate Credit Bank, Oregon Society of CPAs, and Washington Society of CPAs.
- Visiting lecturer at the schools of business and law, University of Montana, 1975 to 1979.
- Author of Tax Desk Book for Farmers and Ranchers, Institute for Business Planning, Inc., a subsidiary of Prentice-Hall, 1976 and 1978 editions.
- Consulting Editor, Agribusiness Planning service published by the Institute for Business Planning, 1976.
- Consulting Editor, Accounting Today magazine, 1987-88.
- Author of articles on tax subjects published by Taxation for Accountants, Warren, Gorham and Lamont, and Trusts and Estates magazine. 1976 to 1978.

### **Civic Activities**

- President & Board of Directors, Mountain Meadows Assisted Living, LLC.
- Past Vice President & Board Member, Leavenworth Golf Club.
- Past Board Member, Leavenworth Summer Theater.
- Past Vice President & Board Member, Projekt Bayern.
- Past Board Member, Leavenworth Civic Center Foundation.

### **Personal**

- Age 70.
- Married with four children and seven grandchildren.