



**Charles A. Esser, CPA, CFF, CBA, ABV**

*Partner*

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**Educational Background & Credentials**

University of Michigan  
Bachelor of Science in Administration (1979)

CPA - State of Michigan, Certified Public Accountant (1983)

CFF - Certified in Financial Forensics (2009)

CBA - Institute of Business Appraisers, Certified Business Appraiser (1992)

ABV - American Institute of Certified Public Accountants, Accredited in Business Valuation (1998)

**Major Client Service Emphasis & Areas of Expertise**

- > Major client services include business valuation and litigation support services in matters involving marital dissolution.
- > Court qualified and ordered expert.
- > Litigation support and dispute services including extensive testimony experience.
- > Consulting and analysis of settlement structures.
- > Preparation of discovery request, interrogatories, and direct and cross examination questions.
- > Business valuation services for litigation and non-litigation purposes.
- > Mediation, arbitration, and other neutral services.
- > Tax analysis and consulting for litigation matters.

**Professional Affiliations & Memberships**

- > American Institute of Certified Public Accountants, Member
- > Michigan Association of Certified Public Accountants, Member
- > Institute of Business Appraisers, Member

**Professional Speaking & Published Articles**

- > Speaker - "Business Valuation," Michigan Association of Certified Public Accountants
- > Author of various articles regarding valuation issues and testimony.