

Louis M. Gatto, CPA
528 Arizona Avenue, Suite 201
Santa Monica, California, 90401
(310) 393-2434

EMPLOYMENT

1997 to present	Gatto McFerson , Certified Public Accountants in Santa Monica, California, Founding Partner
2009 to present	LTGK, INC. , President
2004-2008	Core Management Inc. , President
1992-1997	Gatto & Klezek , Certified Public Accountants in Santa Monica, California, Founding Partner
1991-1995	National Veterinary Group, Inc. , CFO
1989-1992	Quigley, Gatto, Levinson & Miron , Certified Public Accountants in Santa Monica, California, Founding Partner
1977-1989	Quigley & Gatto , Certified Public Accountants in Santa Monica, California, Founding Partner
1975-1977	First Interstate Bank , Los Angeles, California, Vice President, Money Manager, Manager Financial Audit Department
1970-1975	Price Waterhouse & Co. , New York, New York, Senior Accountant

EDUCATION

1965-1968	Pennsylvania State University, Smeal School of Business Bachelor of Science – Accounting
1995-1997	Purdue University, Krannert School of Management (VMI) Veterinary Industry MBA Certificate

BOARD CERTIFICATION **Certified Public Accountant**

PROFESSIONAL ACTIVITIES

- American Institute of Certified Public Accountants
- California Society of Certified Public Accountants
- **VetPartners (AVPMCA)** – Veterinary Consulting & Advisory Association, 2001 – Present, Charter Member, Initial President.
- **VetPartners (AVPMCA)** – Veterinary Consulting & Advisory Association – Past Committee Chair of Finance Committee, Membership Committee, and Nominating Committee. Current Committee Chair of Association Relations Committee.

PROFESSIONAL ACTIVITIES - CONTINUED

- Speaker at AAHA (American Animal Hospital Association), WVC (Western Veterinary Conference), CVMA (California Veterinary Medical Association), SCVMA (Southern California Veterinary Medical Association), many State Veterinary Associations, and Three Veterinary Schools, including University of California, Davis since 1981.
- Member of the Business Advisory Board of the CVMA (California Veterinary Medical Association).
- Animal Health Foundation, Current Board Member, President 2008-2009
- Author of numerous Articles for *VET ECONOMICS*, *PULSE*, *CV*, and *DVM* magazines.
- Currently a percentage owner of five veterinary hospitals.
- Since 1977 assisted in the purchase and sale of over three hundred and twenty hospitals or clinics, and valued over two hundred and fifteen veterinary hospitals or clinics.

LEGAL ACTIVITIES

- Number of Depositions – Forty three (43)
- Court Appearances – Seven (7)
- Valuation Mediations – Twenty-six (26)

SPEAKING TOPICS (Partial List)

- Purchase and Sale of a Veterinary Hospital
- Economic Results/Forecasts
- Strategic Planning
- S.W.O.T. Analysis
- **5P** Economic Performance Matrix, which evaluates Personality, People, Production, Processes, and Profitability
- Valuations
- Employment Agreements
- Budgets

SPEAKING TOPICS (Partial List)-CONTINUED

- Fees, Charging & Collecting
- Internal Accounting Controls
- Retirement Plan Options
- Loan Packages