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7 Attorney for Petitioner – Dianne York-Goldman

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10 SUPERIOR COURT OF CALIFORNIA
11 COUNTY OF SAN DIEGO- NORTH COUNTY JUDICIAL DISTRICT

12 In re the Marriage of:
13 Petitioner: DIANNE YORK-GOLDMAN
14 And
15 Respondent: MITCHEL P. GOLDMAN

Case No.: DN 149413

FOURTH SUPPLEMENTAL
DECLARATION OF JERE
BATTEN CPA, CFE

Date:
Time:
Dept. JAMS
Hon. William J. Howett, (Ret.)

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20 I, JERE BATTEN, CPA, CFE, hereby declare as follows:

21 1. I am a Certified Public Accountant working with Dianne York-Goldman in the
22 above-entitled matter. If called upon to testify as to the facts contained herein, I could
23 competently do so.

- 24
25 1. A true and correct copy of my CV is attached hereto as Exhibit "A".
26 2. I have reviewed the following: QuickBooks file containing combined financial data for
27 the following entities: La Jolla Spa Café & Juice Bar, Inc., Dermatology Cosmetic Laser
28 Medical Association of La Jolla, Inc., Fay Avenue Properties, LLC, International

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Marketing, La Jolla Spa MD, Inc., Cosmetic & Vein Surgical Medical Center of La Jolla, Inc., Wellness Center and York-Goldman Enterprises, Inc. (YGG) from inception, July 2002 through approximately, December 28, 2005, as retrieved from CPA Ernest Howard's office on May 5, 2008.

3. QuickBooks file containing combined financial data for the entities described above from 2002 through December 31, 2005, as retrieved from the businesses at 7630 Fay Avenue on July 31, 2008.
4. Individual QuickBooks files from the entities describe above, excluding Wellness Center and International Marketing, containing financial data from December 31, 2005 through July 31, 2008, as retrieved from the businesses at 7360 Fay Avenue on July 31, 2008.
5. In reviewing these, I have found millions of dollars in discrepancies, including an entry that reflects Dr. Goldman loaning over an \$800,000 to YGG.
6. Although my work has not been concluded as of today's date, The QuickBooks files that were obtained from 7630 Fay Avenue are unreliable and could not and should not be used as a basis for any current balance sheets.
7. The inaccuracies and inconsistencies between these QuickBooks files made it impossible and continue to make it impossible to rely on any information as to any balance sheet for any of the businesses.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: Signature Via Fax
JERE BATTEN, CPA, CFE

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6. Although my work has not been concluded as of today's date, The QuickBooks files that were obtained from 7630 Fay Avenue are unreliable and could not and should not be used as a basis for any current balance sheets.

7. The inaccuracies and inconsistencies between these QuickBooks files made it impossible and continue to make it impossible to rely on any information as to any balance sheet for any of the businesses.

I declare under the penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Dated: *Jere Batten, CPA, CFE*
JERE BATTEN, CPA, CFE

EXHIBIT A

Jere R. Batten, CPA, CFE
4690 Greene Street
San Diego, CA 92107
619-501-6359
[jere@battencountancy.com](http://www.battencountancy.com)

CERTIFICATIONS

CPA license #70215, California State Board of Accountancy, November 1995
CFE designation, Association of Certified Fraud Examiners, November 2002

PROFESSIONAL MEMBERSHIPS

Member, Association of Certified Fraud Examiners
President, San Diego Chapter – Certified Fraud Examiners
Member, American Institute of Certified Public Accountants
Member, California Society of Certified Public Accountants

EDUCATION

Bachelor of Science – Business Administration (Accounting), San Diego State University, San Diego California, December 1992

AWARDS

Certificate of Recognition – California State Assembly, 78th District, Honorable Howard Wayne
Special Commendation - San Diego District 2, Councilmember Michael Zucchet
Proclamation – County of San Diego California, Chairman Greg Cox and the Board of County Supervisors
Citizen of the Year – Ocean Beach 2003
Nominee – San Diego Business Journal, Women Who Mean Business 2007
Nominee – San Diego Ethics Committee

RECENT PRESENTATIONS: Topics include fraud prevention, small business consulting, and tax planning.

- CalCPA: Understanding the Fraud Cycle
- FreelanceLaw – Small Business Tax Planning
- YMCA: Creating a Successful Financial Future: A Woman's Perspective
- Cookie Lee Jewelry – Small Business Tax Planning
- E-Women Network – Small Business Tax Planning
- Bookkeepers Networking Group – Fraud Prevention
- Roofing Contractors Association – Fraud Prevention
- Ocean Beach Main Street Association – Non-Profit Analysis

COMMUNITY SERVICE

Treasurer, Peninsula Breakfast Club, current
Treasurer, National Association of Women Business Owners 2007
President, Ocean Beach Town Council 2002-2005
Treasurer, Ocean Beach Town Council 1998-2001
Served on the Sports Arena Ad Hoc Committee as an Ocean Beach representative

EMPLOYMENT HISTORY

BATTEN ACCOUNTANCY, INC.

San Diego, California

2005 to Present

President

BLUM AND CLARK ACCOUNTANCY GROUP

San Diego, California

1998 to 2005

Audit Manager

- Perform and supervise performance of staff for all attest services including audits, reviews, compilations and special engagements. Experienced in a variety of industries including retail, construction contractors, property management companies, not-for profit organizations, restaurants, and leasing companies.
- Forensic accounting and fraud investigations
- Small business consulting
- Tax planning, compliance and tax preparation

MENSCH AND ASSOCIATES, San Diego, California

1997-1998

Manager

- Perform and supervise performance of staff for audit, review, and compilation engagements for government contractors.
- Tax planning, compliance, and tax preparation

PHILIP VOGEL AND COMPANY, Dallas, Texas

1995-1997

Senior Accountant

- Performed attest services including audits, reviews and compilations in a variety of industries including textiles, wholesale and retail companies and not-for-profit organizations.
- Tax planning, compliance, and tax preparation

FRANK ROSSO, CPA, San Diego, California

1990-1995

Senior Accountant

Acquired significant audit and accounting experience with construction contractors, property service companies, not-for-profit organizations, retail stores and restaurants.

EXHIBIT B

LJSMD and Affiliates
Balance Sheet by Class EH vs. Individual Opening QB Balances
December 31, 2005

	YGG		
	EH QB	Individual File YGG	\$ Change
Assets			
1070 · You Glow Girl - Regents	(245.23)	1,383.85	(1,629.08)
1230 · Due from Employee	114.47	-	114.47
1300 · Inventory	152,544.31	208,597.00	(56,052.69)
1520 · Equipment	10,750.00	16,212.00	(5,462.00)
1530 · Computer Equipment	-	7,302.00	(7,302.00)
1600 · Accumulated Depreciation	-	(22,790.00)	22,790.00
1800 · Deposits	750.00	-	750.00
1805 · Org Costs - Acc Amort Org Costs	-	(1,759.00)	1,759.00
1850 · Intangibles	-	1,759.00	(1,759.00)
	<u>163,913.55</u>	<u>210,704.85</u>	<u>(46,791.30)</u>
Other assets:			
Intercompany (pay)/rec			
Due (to)/From Cafe	(20,047.51)		
Due (to)/From Derm	(49,300.51)	-	(49,300.51)
Due (to)/from Fay	(15,895.57)	-	(15,895.57)
Due (to)/From LJSMD	(77,017.15)	(5,800.00)	(71,217.15)
Due (to)/from Surgical	(60,619.62)	(85,544.00)	24,924.38
Intercompany (pay)/rec - Other	(111,164.22)	-	(111,164.22)
Total Intercompany (pay)/rec	<u>(334,044.58)</u>	<u>(91,344.00)</u>	<u>(242,700.58)</u>
Total assets	<u>(170,131.03)</u>	<u># 119,360.85</u>	<u># (289,491.88)</u>
Liabilities			
2000 · Accounts Payable	(8,863.53)	3,978.00	(12,841.53)
2021 · Amex	62,390.02		
2022 · First USA - Visa	794.03		
2023 · Citi-Cards	2,065.91		
2024 · Amex - Delta Sky Miles	4,975.13		
2026 · Amex - Blue	3,606.84		
2027 · Citi-Card Business Card	1,073.03		
2028 · Master Card	89.75		
2115 · Note payable LOC Regents 1957	-	9,901.00	(9,901.00)
2130 · Employee Garnishment	108.50		
2310 · Accrued Payroll	7,322.27		
2320 · Accrued Payroll Taxes	1,434.05		
2701 · Due to Dianne York Goldman	-	26,680.00	(26,680.00)
2702 · Due to Mitchel Goldman	-	826,143.00	(826,143.00)
Total liabilities	<u>74,996.00</u>	<u>866,702.00</u>	<u>(791,706.00)</u>
Equity			
3000 · Opening Bal Equity	-	1,000.00	(1,000.00)
3200 · Owners' Equity	-		
3900 · Retained Earning (accumulated deficit)	(245,127.03)	(748,341.15)	503,214.12
Total equity	<u>(245,127.03)</u>	<u>(747,341.15)</u>	<u>502,214.12</u>
Total liabilities and equity	<u>(170,131.03)</u>	<u># 119,360.85</u>	<u># (289,491.88)</u>