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Jack Zwick is a certified public accountant, and he is a founding member of Zwick & Banyai, PLLC, certified public accountants.

He began his career in public accounting in 1958 in Detroit; he worked with local firms in New York and Detroit until 1969 when he joined Laventhol & Horwath (an international CPA firm). Mr. Zwick is a former managing partner of Laventhol & Horwath's metropolitan Detroit office. The firm was the seventh largest firm in the country. He was promoted to partner at Laventhol & Horwath in 1973. Mr. Zwick became the managing partner of the Detroit office in 1982. He was also an executive director with Grant Thornton (an International CPA firm).

Over the years, Mr. Zwick has served clients in many industries, focusing on real estate, manufacturing, pharmaceutical, theatre, concert, recreation, sports franchises, depleting assets, hospitality and service organizations. As an account administrator and a managing partner, he has worked with clients in a wide variety of areas, ranging from accounting and auditing services, and SEC work which included initial public offerings of corporations and public limited partnerships, to tax consulting and litigation support. Mr. Zwick was extensively involved with the Laventhol & Horwath Detroit Office management advisory service department's hotel and restaurant feasibility studies. He was the audit partner for public and private companies while working in Detroit and New York and currently is the audit partner for several public companies. He is the audit partner for all Nederlander operations (an international company involved in legitimate theatre and concert facilities) throughout the country and the United Kingdom. He has been involved with the Nederlander family since 1969. He was also the audit partner for the Detroit Red Wings which included entertainment (concert) operations as well as the hockey operations. Mr. Zwick has extensive experience in multi-state tax work and is involved in tax filing for every state in the country where business returns are required. He has been involved in many tax audits with the IRS, the States of California, Michigan, New York and New York City as well as foreign tax matters. He has represented foreign corporations which included dealing with their foreign executives and overseas office accounting departments.

Mr. Zwick was responsible for the opening of a litigation support department at Laventhol. Mr. Zwick has been active in the litigation support area. This has included being an expert witness in cases involving business matters, stockholder class action suits, fraud, divorce (business and family) and tax issues. He has been involved in major cases such as National Car Rental, a portion of the DeLorean case, Chatham Super Markets and Yureka Foods. He was involved in a litigation matter on behalf of the Detroit Public Schools.

During his career with Laventhol & Horwath and Zwick & Steinberger, P.L.L.C., Mr. Zwick taught courses for the firm, and for the Michigan Association of CPA's and Ohio Society of

CPA's. He has written several articles for the firm's magazine, *The Perspective*, including one on theatre accounting and one on an electronics company founder who twice had companies complete initial public offerings. He presented a tax paper on *Professional Sports Franchises: The Evolution of Income Tax Treatment of Related Intangible Assets* at the North American Tax Policy Conference, sponsored by Wayne State University. Mr. Zwick was an adjunct professor at Oakland Community College.

Mr. Zwick holds a Bachelor of Arts degree in Accountancy and a Masters of Science in Taxation (a specialty within the MBA program) from Wayne State University. He is a member of the American Institute of Certified Public Accountants; the Michigan Association of Certified Public Accountants; and past Chair of the City of Southfield Zoning Board of Appeal. He was a member of Wayne State University's Accounting Department Advisory Board. He was a member of the Board of Directors of Health-Chem Corporation, (a public company). He has served on the Executive Committee of senior citizens housing projects and their food committees and served on the board of a private school. He currently is the Senior Vice President of finance of Sunrise Sports & Entertainment, LLC the Florida Panthers of the National Hockey League and is the CFO of American Bio Care, Inc. (a public company). He is currently on the Board and Chairman of the audit committee of Solar Energy Initiatives Corporation, a public company listed as SNRY.