

DIANE M. COMI, ESQ.

Diane M. Comi & Associates
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**PROFESSIONAL
EXPERIENCE**

Transactional tax and business practice representing closely held and family-owned businesses in the professional services, manufacturing, production and distribution sectors; legal advisory services include: entity formation, operations and dissolution; growth through strategic acquisition and reorganization; internal corporate governance and compliance; contract review, negotiation and dispute resolution; and succession planning through buy-sell arrangements.

EDUCATION

LL.M (Taxation) - Boston University School of Law (1983)

J.D. - Southwestern University School of Law (1980)

B.S. Business Administration – University of Southern California Marshall School of Business (1977)

**EMPLOYMENT/
AFFILIATIONS**

4/1991 - present	Diane M. Comi & Associates San Marino, California
5/1991 - present	Of Counsel, Philip Michels, APLC Los Angeles, California
8/1988 - 3/1991	Reish & Luftman Los Angeles, California Corporate/Tax Department
9/1983 - 7/1988	Wood, Lucksinger & Epstein Los Angeles, California Corporate/Tax Department
9/1980 - 5/1983	Coopers & Lybrand Boston, Massachusetts Los Angeles, California Tax Department

TEACHING

Adjunct Faculty, University of Southern California
Leventhal School of Accounting Marshall School of Business
(Fall 2009 -)

Course: Tax Research and Professional Responsibilities

Adjunct Faculty, Golden Gate University
Bruce F. Braden School of Taxation (1991 -)

Courses: Advanced Federal Income Tax; Taxation of High
Technology; Tax Research and Decision Making; Tax and
Business Planning Aspects of Limited Liability Companies;
Choice of Entity - S Corporations and Limited Liability
Companies

Adjunct Faculty, California State University, Los Angeles
College of Business and Economics

Courses: Tax II (Corporations) (Spring, 2001);
Tax I (Individuals) (Summer, 2001)

Golden Gate University, Business Administration

Course: Law of Contracts, Sales and Commercial Transactions
(Spring, 1995)

AWARDS

Golden Gate University School of Taxation
Distinguished Adjunct Faculty (awarded May 11, 2012)

Golden Gate University School of Taxation
"2000 Outstanding Teaching Award - Adjunct
Faculty"

**PROFESSIONAL
ORGANIZATIONS;
CIVIC ACTIVITIES**

Friends of SMHS Visual and Performing Arts, Inc., Board of
Directors and Secretary (July 1, 2014 - present)

National Charity League San Marino Chapter (2009 – 2015),
Executive Board of Directors and Parliamentarian (2012 –
2013); Board of Directors (2013 – 2014); Bylaws Committee,
Advisory Member (2014)

**PROFESSIONAL
ORGANIZATIONS;
CIVIC ACTIVITIES (con't)**

National Charity League Juniors of San Marino, Board of Directors (2005 – 2009) and President (2007 - 2008)

Executive Committee, Business and Corporations Law Section, Los Angeles County Bar Association (2001 – 2003)

Executive Committee, Law Office Management Section, Los Angeles County Bar Association (May 1994 - May 1995)

Executive Committee, Taxation Section of The State Bar of California (1988-1991)
Vice Chair, Committee on Self-Insurers & Risk Managers, Tort and Insurance Practice Section, American Bar Association (1988-1989)

City of San Marino Chamber of Commerce (January, 2000 - 2007)

The Rotary Club of San Marino (July, 2003 – June, 2006). Served on the Board of Directors as Secretary and President Elect-Elect.

Board of Directors, The Mariachi Heritage Society (October, 2003 – 2004)

Board of Directors - Martin Luther King, Jr. General Hospital Foundation (1991-1999). Served as legal counsel in the formation of the Foundation before joining the Board of Directors.

President, Bentley Pines Homeowners Association (May, 1994 - May 1995)

**PROFESSIONAL
ORGANIZATIONS;
CIVIC ACTIVITIES (con't)**

Board of Governors, Beverly Hills Bar
Association Barristers (1986-88);
continued affiliation as Chairman of
Vintage Bouquet, a charity wine and art
auction (1988-1989)

Board of Directors, Southwestern University
School of Law Themis Society (1987-91)

Class Agent - Southwestern Alumni Fund
(1985-1992)

SPEECHES

California Society/Certified Public Accountants
Orange County/Long Beach Chapter
"Choice of Entity and Related Income Tax
Issues For Businesses" (October 3, 2001)

California Society of Enrolled Agents - San
Gabriel Valley Chapter
"Hot Topics Regarding LLC's and
Like Entities" (August, 2000)

Philippine-American Society of Certified Public
Accountants - San Gabriel Valley
"Business Entity Selection - Factors That
Drive the Decision" (September, 1999)

California Society of CPAs - West
Hollywood/Beverly Hills Discussion Group
"LLC's & LLP's - Who Can, Who Can't,
Who Should, Who Shouldn't" (June, 1999)

2nd Annual Los Angeles County Bar Association
Law Office Management Institute For Medium
and Large Firms - "Management for Success:
Satisfying Clients, Protecting Revenues and
Developing Practice Areas" (May, 1995)

SPEECHES (con't)

California Society of CPAs – West
Hollywood/Beverly Hills Discussion Group
"Business Acquisition Due Diligence Checklist
for CPA's (and Their Clients)" (August, 1994)

10th Annual Los Angeles County Bar Association
Law Office Management Institute Program -
"Tax & Reporting Potholes for the
Practitioner" (October, 1993)

Professional Accounting Education & Training
Services- "Partnership Operations/Tax
Update" (November, 1991)

Continuing Education of the Bar - "Tax Literacy
for the Business Lawyer" (September, 1991)

California Society of CPA's- West
Hollywood/Beverly Hills Discussion Group
"Partnership Update: Self-Charged Interest
Regulations and Disguised Sales Regulations"
(July, 1991)

Los Angeles County Bar Tax Section, 14th Annual
Conference of Current Developments in Taxation -
"Tax Shelters, Passive Losses, Interest and At
Risk Limitations" (May, 1991)

The State Bar of California Taxation Section
Annual Educational Program - "Corporate Tax
Planning Ideas" (September, 1989)

Corporate Tax Planning Workshop - "Choice of
Entity", The State Bar of California Taxation
Section (May, 1989)

Tax Aspects of Non-Profit Health Care
Organizations, Guest Lecturer, Southwestern
University School of Law (Spring 1986 -1988)

SPEECHES (con't)

Going Bare: A Survival Course for
Self-Insureds, American Bar Association
Orlando, Florida (November, 1987)

Self-Insurance: Alternative to Commercial
Coverage for Texas Health Facilities
(sponsored by Wood, Lucksinger & Epstein)
Houston, Texas (October, 1987)

Selected Provisions and Planning for the Tax
Reform Act of 1984 (sponsored by Wood,
Lucksinger & Epstein) (August, 1984)

**ARTICLES
PUBLISHED**

"RRG Problems: Whither the Standard Policy,"
Captive Insurance Company Reports,
December, 1987

"Risk Retention Groups Present Positive
Economic Prospects and the Insurance
Coverage Necessary In Today's Liability
Charged Market, Health Care Financial
Management, July, 1987

"The Time Value of Money: Section 467 Rental
Agreements Under The Tax Reform Act of 1984,"
TAXES - The Tax Magazine, March, 1984

"An Investor's Approach to Evaluating Tax
Shelters," Los Angeles Daily Journal, 1983

REFERENCES

Provided on request.