

Randall Louis “Luigi” Zamarra, CPA

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Work Experience: 25 Years as a CPA, 12 with the Big 4

Ernst & Young, Senior Accountant, Jan. 1987 to Dec. 1990

PricewaterhouseCoopers, Director, Dec. 1990 to Apr. 1999

12 Years with the Big 4 (originally the Big 8) working with some of the most important corporations in the world. Ascended through the ranks to the position of Director, responsible for \$700,000 of annual revenue and managing a staff of 3.5 full-time equivalents. Leader of the Research Tax Credit Services for the Pacific Northwest Region. Key member of the High Technology Team.

Shea Labagh Dobberstein, Senior Manager, Feb. 2002 to Jan. 2003

Daoro Zydell & Holland, Senior Mgr. & Director of Marketing, Feb. 2003 to Dec. 2005

Wertheimer Dress & Co., (no title) Jan. 2006 to Dec. 2006

5 Years with boutique regional firms developing my own client base of closely held mid-sized businesses and consulting directly with the owners. Assisted them with many different aspects of business planning, including budgeting, internal controls, cash flow projections, audits & reviews, and tax planning & compliance.

Luigi CPA, Owner, Dec. 2011 to Present

Sole proprietor CPA serving clients in the marijuana industry. Clients all across the US include retailers, cultivators, testing laboratories, edible manufacturers, other CPA firms involved in the industry and governments. Expert on IRC Section 280E, including tax planning strategies and tax compliance services. Working with only the best and most professionally run organizations, advises clients on all types of business issues and deal structures, while assisting with internal controls, financial reporting and tax return preparation. Quoted in the Boston Globe, Bay Guardian and San Francisco Chronicle; speaker at the Bar Association of San Francisco and the National Cannabis Industry Association.

Education: Two Quality Business Degrees

Bachelor of Science in Commerce, University of Virginia, May 1984

Master of Science in Accounting, University of Virginia, August 1986

The University of Virginia business school is nationally ranked and recognized as one of the best business schools in the United States.

Chief Financial Officer: \$28 Million Medical Marijuana Dispensary

CFO of Harborside Health Center Feb. 2010 to Nov. 2011

Created systems of internal controls, instituted the budgeting process, ensured tax returns were filed accurately, slashed operating costs to focus on core business, reviewed and negotiated all contracts with key vendors.

Board of Director Positions

Enterprise for High School Students, Treasurer of the Board of Directors, 2004 to 2006

Non-profit organization dedicated to assisting high school students obtain career level work experience, with approximately \$1,000,000 in assets and \$1,000,000 in gross revenues.

Hospice of El Paso, Treasurer of the Board of Directors, 1994 to 1996

Non-profit organization dedicated to assisting terminally ill individuals with their home-health needs, with approximately \$1,000,000 in assets and \$2,000,000 in gross revenues.

World Traveler

Independently traveled to over 1,000 localities in 75 countries on six continents.

World Traveler: Over 1000 localities in 76 Countries on 6 Continents

From May 1999 to December 2001, and again from January 2007 until the present
Explored the Earth *as few others have*. Developed a unique ability to relate to a large variety of people from thousands of conversations with locals and fellow travelers of many different cultural backgrounds, and the ability to be intrepid, resourceful and to think through any situation.

Other Useful Information:

Published several articles in Tax Advisor magazine and The Recorder.
Featured speaker at numerous conferences.