Hank Adler, CPA 6 Stillwater Irvine, California 92603

CURRICULUM VITAE

UNIVERSITY ADDRESS

Chapman University
One University Drive
Orange, California 92866
Telephone: (714) 628-7283
Email: adler@chapman.edu

EDUCATION

M.B.A., UCLA, Los Angeles, California, 1969

B.S., Accounting, UCLA, Los Angeles, California 1968

Executive Education: Northwestern University, Evanston, Illinois; Harvard University, Boston, Massachusetts

Six units shy of an MS in Education from Chapman University

Active CPA: California CPA Society Education Requirements: Annual requirement of 40 hours of continuing education has been met every year since 1972

EMPLOYMENT HISTORY

2003 to present	Assistant Professor, Accounting,
	Chapman University, Orange, California.
1982 - 2003	Partner, Deloitte & Touche
	Costa Mesa, California.
1979 - 1982	Partner, Coyne & Clark
	Costa Mesa, California.
1969 to 1979	Deloitte & Touche,
	Los Angeles, Santa Ana, Newport Beach, California.

PUBLIC COMPANY BOARD POSITIONS

2010 to present	Board member & Chairman, Audit Committee
	KBS REIT III, Conflicts Committee
2007 to present	Board member & Chairman, Audit Committee
	KBS REIT II, Conflicts Committee
2006 to present	Board member & Chairman, Audit Committee
	KBS REIT, Conflicts Committee
2005 to 2014	Board Member & Chairman, Audit Committee
	Corinthian Colleges

KBS REIT is a real estate investment trust operating exclusively in the United

States. It has current assets (cost basis) approximating \$3.1 B.

KBS REIT II is a real estate investment trust operating exclusively in the United

States. It has current assets (cost basis) approximating \$2.8 B.

KBS REIT III is a real estate investment trust operating exclusively in the United

States. It has current assets (cost basis) approximating \$300 B. Sales will

continue through 2012 and perhaps into 2013.

Corinthian Colleges was a for-profit provider of education operating in the United States and

Canada. Currently, Corinthian Colleges had approximately 115,000 students, 100 individual campuses and annual revenues of \$1.7 B.

HONORS AND PROFESSIONAL ACTIVITIES

- Chapman University
 - o Professor of the Year, 2006
 - o Member, Board of Counselors, ASBE, Life Time member
 - o Member, Endowment Council 2011 -
 - Member, Undergraduate Committee Argyros School of Business & Economics 2010 -2016
 - o Chair, Academic Standards Committee, 2013 –
 - o Member University Academic Council
 - o Advisor Accounting Society, 2009 -
 - o Reader of Names at Graduation 2005 present
- Certified Public Accountant, State of California, Active
- Deloitte & Touche
 - o Community Impact Award Initial National Award, 2002
- Hoag Hospital Memorial Presbyterian:
 - o Member, Board of Directors, 1994 2006
 - o Member, Executive Committee, 1998 2006
 - o Chairman, Audit Committee, 1998 2005
 - o Treasurer, 1998 2005
 - o Member, Finance Committee, 1998 2006
 - Vin Jorgensen Award Winner
 - Paul Siracussa Award winner
 - o Treasurer, Hoag Hospital Foundation Charity Corporation, 2011 to present
- Healthy Smiles
 - o Member, Board of Directors, 2011 2012
- Toshiba Classic
 - o PGA Champions Tour Event Largest contribution to charity 1997 2006
 - o Chairman 1988 2007
 - o Chairman Emeritus 2008 present
 - o PGA Volunteer of the year 1997
 - o Member Newport Daily Pilot Sports Hall of Fame
 - o Member Inaugural Hall of Fame 2010
- Irvine Unified School District
 - o President 1997 1998
 - o Member of Board of Trustees 1994 1998

- Book Reviewer: Cambridge Business Press, 2006
- Audit Roundtable of Orange County, 2009 2016
- California Society of Certified Public Accountants
 - o Chairman 1973 1975 California State Tax Committee
 - o Board Member Orange County Chapter
 - o Member 1970 Current
- UCI Center for Study of Democracy
 - o Board Member 2001 2003

Selected Activities Prior to 1994:

- New Directions for Women: Member and Treasurer
- National Association of Accountants Orange County Board Member
- City of Irvine
 - o Chairman & Member: Planning Commission
 - o Chairman & Member: Finance Commission (2 times, separated by ten years)
 - o Chairman & Member: Bonita Canyon Road Citizens' Committee
- American Red Cross
 - o Chairman: Orange County Emergency Services
 - o Board Member

PUBLICATIONS

Books:

The FairTax Fantasy. An Honest Look at a Very, Very Bad Idea, ISBN 978-1-60791-304-7, Townhall Press, April, 2009, co-author: Hugh Hewitt, Fowler Law School & National Radio Commentator

From Three to Five, ISBN 0615482236 & 9780615482231, Amazon, June 2011

You Don't Have To Be Smart To Own A Cell Phone, IBSN 1491015659, Create Space, September 2013

Edited Book:

Ethical Beginnings, Preferences, Rules, And Principles Influencing Decision Making, ISBN: 978-0-595-51781-7, by Waymund Rogers, University of California at Riverside, iUniverse, January, 2009

Highlighted Op-ed Pieces & Professional Journals:

How to Pay the Wealth Tax: Sell Everything, Wall Street Journal, December 12, 2019

The National Wealth Tax: Unconstitutional and Unworkable, Part I by Hank Adler and Madison S. Spach Jr., 11/4/2019, Tax Notes Today

The National Wealth Tax: Unconstitutional and Unworkable, Part II by Hank Adler and Madison S. Spach Jr., 11/11/2019, Tax Notes Today

The Worst Statutory Precedent in Over 100 Years by Hank Adler and Lacy Willis 9/3/2018, Tax Notes Today

TCJA Provisions Present Constitutional Questions, by Hank Adler 1/15/2018, Tax Notes Today

Treasure Trove: Rethinking Cesarini and Baseballs, Part 1, by Hank Adler, 9/18/2017, Tax Notes Today

Treasure Trove: Rethinking Cesarini and Baseballs, Part 2, by Hank Adler, 9/25/2017, Tax Notes Today

FairTax -- Not Ready for Prime Time, by Hank Adler, 1/14/2008, Tax Notes Today

Docket 037, Public Company Accounting Oversight Board, Rotation of Auditors, 12/2/2011

A Tiger of A Tax, New York Post nypost.com/2008/07/02

Mr. Adler has written well over 150 columns for Townhall.com & FrumForum.com

Articles at Townhall.com since 2013 can be found at: http://townhall.com/columnists/hankadler/

MEMBERSHIP IN PROFESSIONAL ASSOCIATIONS

- American Institute of Certified Public Accountants 1970 2003
- California Society of Certified Public Accountants 1970 current