

## **Nancy A. Geary**

*Vitae*

Nancy A. Geary is a CPA with over 20 years of accounting and tax experience. Ms. Geary has been a partner at ECS Financial Services, Inc. (formerly Edwin C. Sigel, Ltd.), a 25-person accounting firm in Northbrook, Illinois since 1990. Ms. Geary's expertise includes financial statement compilations, reviews and audits, financial projections, business and personal tax preparation, management consulting, accounting and portfolio management services for equipment lessors and brokers, and personal and corporate tax planning.

### **PROFESSIONAL DESIGNATIONS:**

Certified Public Accountant, Illinois 19, Certificate number  
Certified Lease Professional, United Association of Equipment Lessors, 19

### **PROFESSIONAL EXPERIENCE:**

Partner, ECS Financial Services, Inc. (Formerly Edwin C. Sigel, Ltd.), Northbrook, Illinois - April 1984 to present – Partner since 1990

### **PROFESSIONAL MEMBERSHIPS:**

American Institute of Certified Public Accountants  
Illinois CPA Society  
Equipment Leasing Association  
United Association of Equipment Lessors  
National Association of Equipment Lease Brokers  
Certified Lease Professional Foundation

### **COLLEGE DEGREE:**

Bachelor Degree in Accountancy, University of Illinois, Champaign/Urbana, IL 1982

### **EXPERT WITNESS ENGAGEMENTS:**

Phil Tolkan Leasing v. Peter J. Kivlin, et al. Milwaukee County: 02-CV-011741  
State of Wisconsin Circuit Court  
First National Bank of Lucendale v. J. Dan Stephens, Jr.: Hinds County Circuit Court Cause No. 251-02-1141CIV, 2004  
Noritsu America Corporation v. Kmart Corporation, U.S. Bankruptcy Court, Northern District of Illinois, Adversary Proceeding No. 02-A00609, 2003  
Larry Ramirez, et al., vs. The Nutrasweet Company, U.S. District Court, Northern District of Illinois, No. 95 C 0130, 1997

Mario C. Yu, M.D., S.C. vs. Elmhurst Clinic, 18<sup>th</sup> Judicial Circuit Court, County of DuPage, Wheaton, Illinois, No. 95 CH 0356, 1997

**OFFICES/POSITIONS HELD:**

2004 – Certified Lease Professional (CLP) Foundation, Vice President  
2003, 2004 – Certified Lease Professional Exam Rewrite Committee Chairperson  
2004 – Equipment Leasing Association, Business Council Steering Committee  
2003 - Certified Lease Professional (CLP) Foundation, Treasurer  
2002, 2003 - United Association of Equipment Lessors, Chicago Regional Director

**PUBLICATION AND PROFESSIONAL EDUCATION:**

2004 - Authored the Equipment Leasing Handbook, Chapter 14 – Financial and Tax Accounting for Leases  
2003, 2004 - Accounting Instructor, Equipment Leasing Association's Principles of Leasing II Workshops  
2004 – Instructor, Certified Lease Professional Foundation's CLP Exam Review Course