

Trust Distribution Documentation

Prepared
For

John Smith Family Trust
Mary Temp, Trustee



Prepared by:

Geoffrey A. Nelson, GJ (GIA), GG (GIA), SM (NAJA), CIA (JIAI)

Saturday, August 29, 2020

Trust Distribution Documentation Introduction Letter

Prepared for John Smith Family Trust
At the request of Mary Temp, Trustee

Dear John Smith Family Trust ,

Enclosed you will find the valuation on the personal property submitted for me to appraise as to their fair market value that can be used to distribute the John Smith Family Trust. It is my understanding that the effective date of value is to be the date of death of the trustor. The appraised piece(s) listed in this appraisal are understood to be property of the above-mentioned trust and that the manner of acquisition can be formally stated by the trustee or funding party.

This report has been structured to be in compliance with the requirements of Section 20.2031-1(b) of the Code of Federal Regulations, Internal Revenue as of the date of this report as well as Revenue Procedure 65-19 and Revenue Procedure 66-49 until amended, 26 USCS § 2011, United States Estate (and Generation-Skipping Transfer) Tax Return Form 706 and California Probate Code § 8802 and § 8904. In the event of subsequent change in the tax law dealing with the information required by the taxpayer upon filing a tax return, I will be able to modify the appraisal report to comply providing a new contract for services is requested.

California relies on the Internal Revenue Services' definition for fair market value for estate taxes as per California Probate Code § 20100(e). It

is: "The fair market value is the price at which the property would change hands between a willing buyer and willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. The fair market value of an item of property includable in the decedent's gross estate is not to be determined by a forced sale price.

Nor is the fair market value of an item of property to be determined by the sale price of the item in a market other than that in which such an item is most commonly sold to the public, considering location of the item wherever appropriate. Thus, in the case of an item of property includable in the decedent's gross estate, which is generally obtained by the public in the retail market, the fair market value of such an item of property is the price at which the item or a comparable item would be sold at retail." [26 CFR § 20.2031-1(b)]

This information is repeated in the Supplemental Information Letter

As per California Probate Code § 8905, I hereby certify that I have truly, honestly and impartially appraised the property to the best of my knowledge. I also certify that I am qualified and a disinterested appraiser.

It is assumed that the client agrees to the terms and conditions by reason of rendering and accepting this appraisal report.

Agreed to and Respectfully submitted,

Geoffrey A. Nelson, GG (GIA) GJ (GIA) CIA (JIAI)

**John Smith Family Trust
Mary Temp, Trustee**

August 29, 2020

Diamond Solitaire on Half Round Shank

Ring: 14K yellow gold (stamped "14K") sS (Stuller)# NA Cast & Assembled Diamond Solitaire on Half Round Shank Ring, weighing 3.1 grams (g) or 2.0 pennyweights (dwt).

Bright polish finish. White gold head. The workmanship is very good . The condition is like new.

Diamond details described below.

Oval Brilliant Cut Natural (origination) Diamond

4-Prong set; measuring 8.88 x 6.30 x 3.87 mm. Weight Correction Factor 6.5 %.

Measurements are stated. No treatment detected. Graded mounted.

CARAT WEIGHT: 1.50 ct (Stated and verified by formula)

CUT: GIA Class II to III

Polish: Very Good

Symmetry: Very Good

COLOR: E

Fluorescence: Strong blue (LW-UV)

CLARITY: SI1



The above diamond has a Diamond Consultation # US 87739952D from the European Gemological Laboratory USA stating a weight of 1.50 ct; a clarity of SI1; a color of E; Proportions: N/A; Polish: N/A; and Symmetry: N/A. Comments:

Total Gemstone Weight
Total Weight of Ring

**1.50 ct
3.1 g**

Est. Fair Market Value (excludes tax) \$15,000.00 US

Geoffrey A. Nelson, GJ(GIA), GG(GIA), ISA, M-NAJA
Accredited Appraiser / Graduate Jeweler Gemologist

Supplemental Information Letter and Contractual Agreement

Prepared for John Smith Family Trust
At the request of Mary Temp, Trustee

Dear John Smith Family Trust ,

Enclosed you will find the valuation on the personal property submitted for me to appraise as to their fair market value that can be used to distribute the John Smith Family Trust. It is my understanding that the effective date of value is to be the date of death of the trustor. The appraised piece(s) listed in this appraisal are understood to be property of the above-mentioned trust and that the manner of acquisition can be formally stated by the trustee or funding party.

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Compliance Declarations

This appraisal was rendered in compliance with the ethical standards and rules as presented by the Uniform Standards of Professional Appraisal Practice (USPAP) as of the effective date: 27-Aug-20 of this report.

I certify that, to the best of my knowledge and belief:

The statements of fact contained in this report are true and correct.

The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.

I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.

My engagement in this assignment was not contingent upon developing or reporting predetermined results.

My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice (2018-19).

I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.

I have made a personal inspection of the property that is the subject of this report. No one provided significant personal property appraisal assistance to the person signing this certification.

No one provided significant personal property appraisal assistance to the person signing this certification.

Definitions

... Value Approaches

There are three approaches that are commonly used to value personal property, that is, the market activity (also called the market data approach or the sales comparison approach), cost, and income approaches.

- The Market Activity Approach determines value by analyzing appropriate market activity in a prevailing marketplace for the item being appraised, based upon the value elements of the item.
- The Cost Approach determines value by calculating the costs involved in the reproduction or reconstruction of the property, then that cost is adjusted for depreciation and obsolescence resulting in a comparable item.
- The Income Approach determines value by analyzing the anticipated monetary benefits, such as a stream of income (rent for example) from an income producing property.

This appraiser will select the most appropriate approach for each type of property being valued and if appropriate, may report separate values based upon more than one approach.

... Value Determinations

... Type of Values

- Fair Market Value California relies on the Internal Revenue Services' definition for fair market value for estate taxes as per California Probate Code § 20100(e). It is: "The fair market value is the price at which the property would change hands between a willing buyer and willing seller, neither being under any compulsion to buy or sell and both having reasonable knowledge of relevant facts. The fair market value of a particular item of property includable in the decedent's gross estate is not to be determined by a forced sale price. Nor is the fair market value of an item of property to be determined by the sale price of the item in a market other than that in which such an item is most commonly sold to the public, taking into account location of the item wherever appropriate. Thus, in the case of an item of property includable in the decedent's gross estate, which is generally obtained by the public in the retail market, the fair market value of such an item of property is the price at which the item or a comparable item would be sold at retail." [26 CFR § 20.2031-1(b)]

... Appraisal Defined

A professionally rendered appraisal is a disinterested and impartial value conclusion determined by using an accepted value definition that is executed with an understanding in market analysis and research, appraisement methodology, and the personal property and evaluation therein involved; and has a specific assigned use; and has a judicial public interest obligation; and has been rendered by a qualified appraiser; and has an adequately detailed property description as of a specific date; and has a rendered value that is supported by the presentation and analysis of relevant market information [Advanced Personal Property Appraisal course, page 79].

... Sales Tax

Individual estimates of value in the appraisal do not include sales tax. Because this appraiser-gemologist serves clients in more than one state and the sales tax rates vary, sales tax was not included in every appraisal

Jewelry and Gemstone Limitations

... Photographs

Photographs do not accurately represent hue, tint, size, proportions, brilliance or quality.

... Subjectivity

This gemologist-appraiser does not hold himself out to have any specialized knowledge or expertise in the subject matter being appraised other than generally held by general gemologist-appraisers of such items. The specific narrative descriptions of each of the appraised item(s) are for the exclusive objective of identification in order to ascertain the parameters for this gemologist-appraiser's judgment as to value, therefore the descriptions and identifications are merely this gemologist-appraiser's opinion based upon the readily apparent identity of the items appraised and are not intended to be an express or implied warranty, guarantee or certification.

Although this appraiser-gemologist believes all data and facts to be true, an extraordinary assumption or assumptions may be the case, that occurs whenever a fact or facts is(are) deemed not to be true, then the value conclusion may be different.

Where the appraisal is made on a sample of a larger whole, it assumes that the sample is representative and fair. No opinion or warranty is to be made as to the fairness or representative nature of any large whole from which the sample was drawn.

Marketable provenance may have affected the value conclusion of some item(s). In rendering this appraisal report, information provided by the client or others was accepted as reasonably complete, plausible and accurate - the veracity of

which was not possible to verify by this gemologist-appraiser. The value conclusion will most likely change if the genuineness is deemed unreliable.

... Precious Metals

This gemologist-appraiser does not hold himself/herself out to have any specialized knowledge or expertise in determining the metal and metal quality other than generally held by general gemologist-appraisers of such items, thus metal quality of jewelry or the components of finished jewelry cannot be conclusively established by a gemologist-appraiser and are limited to the extent that the design permits. The metal quality conclusion of an item as set forth in this report is based upon the quality marking(s) of the item and cannot be considered conclusive - and the marking is stated in the description of the item as the metal quality. In the absence a quality marking, the metal quality approximates will be based upon a non-laboratory test, such as a touchstone test, that is stated in the description of the item. Additionally, regardless of markings or tests available to gemologist-appraisers, plated or coated items may be impossible to determine the basic metal of an item (i.e. rhodium plated yellow gold appearing to be white gold). The metal conclusions were used solely as a basis for determining value, thus it is recommended that if the metal identification or quality of the metal is critical that a metallurgist be retained.

... Copyrighted Items

If a design is copyrighted - only value with the same copyright design, from the original manufacturer or designer, was rendered. Some items will bear a copyright symbol but not actually be copyrightable (i.e. plain half domed wedding band) and in such a case, this gemologist-appraiser will value the item based market activity from the prevailing market for the item.

... Custom and Artist Rendered Items

Considering that one artist or custom designer can demand a sharply contrasting price compared to the next, depending upon quality, time involved in design and construction, uniqueness of design, and what the artist's provenance may demand in a particular market - values are based upon the data available at the time of valuation with regard to the particular artist or designer.

This gemologist-appraiser does not hold himself or herself out to have any specialized knowledge or expertise in recognizing and identifying the artist, custom designer, or manufacturer's piece being appraised other than generally held by general appraisers of such items. The specific narrative descriptions of each of the appraised item(s) are for the exclusive objective of identification in order to ascertain the parameters for this gemologist-appraiser's judgment as to value, therefore the descriptions and identifications are merely this gemologist-appraiser's opinion based upon the readily apparent identity of the items appraised and are not intended to be an express or implied warranty, guarantee or certification. Beware that some marks are counterfeit and whenever possible this appraiser will distinguish those believed to be bogus.

... Gemological Instruments

Gemological and other associated instruments, such as measuring devices, can easily be out of calibration. Some instruments are not calibratable. Others provide readings are rounded or imprecise even if calibrated. Resulting estimates and approximations based on such instruments are not exact. Thus, results may vary from those determined by laboratories or other appraisers.

... Diamonds

A clarity grade of flawless cannot be allocated to a mounted diamond since the mounting may hinder a proper examination of the diamond, thus a lower clarity grade will be assigned. Although color grading diamonds is a subjective process, color grading of mounted diamonds is additionally subjective. Small diamonds, called melee, are graded in ranges since they vary in both clarity and color, and the mounting further hinders proper grading.

To be certain that a diamond is of natural origin or is laboratory created, advanced laboratory testing is required. To conclusively identify if a diamond is of natural color or is color enhanced, likewise requires advanced laboratory testing. Advanced laboratory testing can be cost-prohibitive and consequently outside of the scope of this assignment. Thus, the diamonds examined and described in this report were restricted to limited non-conclusive testing available to this gemologist-appraiser such as standard screening procedures such as fluorescence and magnification. Supporting documentation was considered when available. All diamonds are assumed to be of natural origin and of natural color unless otherwise stated in this appraisal report.

Small diamonds, called melee, may not be natural and standard tests are not reliable. Advanced testing would be necessary and is not performed unless specifically requested. Thus, it will be assumed by this gemologist-appraiser that all small diamonds are of natural origin and the valuation is based upon that assumption.

No diamond shall be assigned the cutting grade of ideal or other high-quality cutting, unless it has been graded unmounted. Provisional grades are given to unmounted diamonds.

Any blemishes mentioned specific for a diamond such as a chip, nick, etc. are considered stable unless otherwise stated. Additionally, the clarity determined for the diamond is based upon the noted damage as well as any other blemishes or inclusions noted by the gemologist-appraiser.

Interest Disclosures

This gemologist-appraiser has no present or contemplated future interest in the jewelry appraised or any other interest that would bias the appraisal report by having sold, remounted, repaired or performed some other service. Employment to make this appraisal and compensation for it are not contingent upon the valuation.

Exculpation Statements - Contractual Agreement

This valuation report is not valid unless submitted as a complete report which consists of a (1) Valuation with the item(s) description(s) and values; (2) a Supplemental Information Letter tabulating the assignment, assigned use, applicable dates, critical assumptions, subjective limitations, exculpatory statements, methodology and sources for the report; (3) Appraiser(s) qualifications. When appropriate, the valuation report may also include additional personal property descriptions, glossaries and/or addendum.



The value conclusion(s) was(were) based on market activity in the vicinity where the appraised property is located...

The total of the individual item values shall not be construed as an appraised value for the whole collection, but merely as the addition of single values.

In drafting this appraisal report, some information may have been provided by the client, his or her advisors or representatives regarding the personal property. It was utilized, details which may have been specifically noted herein. This gemologist-appraiser has accepted that the supplied information is reasonably complete, plausible, accurate, and adequately depicts the facts of the personal properties. This gemologist-appraiser does not have the capacity to certify the accuracy of supplied information relied upon, including laboratory reports, etc. Therefore, This gemologist-appraiser makes no representation as to the sources' accuracy or completeness. The effectiveness of this valuation report and its value conclusion is dependent upon the accuracy of such data. Thus, this gemologist-appraiser has not substantiated the veracity of any alleged facts used as a foundation for determining value. The likelihood exists that if an alleged fact is concluded to not be factual, the conclusions reported can also change.

Where appraisal is made on a sample of a larger whole, it assumes that the sample is representative and fair. No opinion or warranty is to be made as to the fairness or representative nature of any large whole from which the sample was drawn.

The specific narrative descriptions of each the appraised item(s) are for the exclusive objective of identification in order to ascertain the parameters for this appraiser's judgment as to value, therefore the descriptions and identifications are merely this appraiser's opinion based upon the readily apparent identity of the items appraised and are not intended to be an express or implied warranty, guarantee or certification.

The value(s) expressed is based on the appraiser's best judgment and opinion and is not a representation or warranty that the item(s) will realize that value if offered for sale at auction or otherwise. The value(s) expressed is based upon current information on the date made and no opinion is expressed as to any future value nor, unless otherwise stated, as to any past value. All descriptions are merely this appraiser's opinion and not to be taken as a warranty.

This appraisal is to be made at the request of the client named for his/her/its use. It is not an indication or certificate of title or ownership. The identification of the interest of the client is simply represented to the appraiser by such party and no inquiry or investigation will be made nor is any opinion to be given as to the truth of such representation. This gemologist-appraiser assumes the client is the owner and has a whole interest and possessory interest undiminished by any liens, fractional interests, security interests or any other form of encumbrance or alienation in the property.

Ownership or possession of this appraisal report or a copy does not convey the right of publication or reproduction, nor may the report be used for any purpose by anyone but the above-named client without the written consent of the gemologist-appraiser. Even when permission is granted the report can only be reproduced in its entirety and with the proper qualifications and supplemental information letter. No change of any sort in the appraisal report shall be made by anyone other than the gemologist-appraiser and the gemologist-appraiser shall have no responsibility for any unauthorized change.

JEWELRY JUDGE

The Nation's Jewelry Appraisers

680 E. Colorado Blvd., Suite 180, Pasadena, CA 91101 (P) 626 568-4910

Testimony or attendance in court or at any other hearing is not required by reason of rendering this appraisal unless such arrangements are made a reasonable time in advance and commissioned at the customary rate per hour charged as of that date. When the assigned use of this appraisal has been completed, the client-appraiser relationship also concludes. At that time this gemologist-appraiser can be retained by a new client to appraise the same property and establish a new client-appraiser relationship which will supersede this one.

I have retained a copy of this report and the original notes from which it was prepared. These records are confidential, and I will not permit access to them by anyone without your authorization, except (1) if legally compelled to do so, (2) if involved in a duly authorized investigative professional peer review committee, or (3) if requested by a lawful beneficiary. If later, an updating of the appraisal is needed (or if an appraisal for a different purpose is required), one can be made from my files with a minimal amount of time.

If a contractor is involved, such as inviting clients to an appraisal clinic, this appraiser has the option to provide a copy of the report to that specific contractor. All work papers, statements, appraisals, records incident to the rendering services in the practice of appraising shall be and remain the property of the gemologist-appraiser or the firm employing the gemologist-appraiser unless there exists a written express agreement to the contrary. Destruction of all records will occur in no less than seven years after the date the appraisal is published. Please take this into consideration when calculating your update and other needs. Maintenance and storage beyond the date of destruction (seven years) can be arranged for a reasonable storage fee.

If this appraisal is an update of a previously rendered appraisal, before relying on this updated appraisal, beneficiaries should compare it with the original appraisal and any prior updates. This updated appraisal supersedes all prior appraisals for current or future use.

If litigation is commenced to enforce any of the terms of this agreement, the prevailing party in the litigation (whether by court or by arbitration) shall be entitled to the costs thereof, with attorney fees limited to a total sum of \$5,000.00 or less. Any controversy or claim arising out of or relating to this contract or the breach thereof, shall be settled by binding arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the Arbitrator(s) may be entered in any court having jurisdiction thereof.

If a provision of this Agreement is or becomes illegal, invalid or unenforceable in any jurisdiction, that shall not affect the validity or enforceability in that jurisdiction of any provision of this Agreement, or the validity or enforceability in other jurisdictions of that or any other provision of this Agreement.

This Agreement is governed by and shall be construed in accordance with the laws of the State of California, without reference to conflicts of laws principles. Each of the Parties irrevocably submits to the exclusive jurisdiction of the state and federal courts situated in the State of California for purposes of any suit, action or other proceeding arising out of this Agreement or any transaction contemplated hereby and agrees not to commence any action, suit or proceeding relating hereto except in such courts.

The gemologist-appraiser is rendering a professional service in connection with this appraisal and no obligation to provide information, or other liability, is assumed hereby. In no event shall the liability of the gemologist-appraiser or any of his or her agents, employees, or employers, with respect to this appraisal exceed the amount of the gemologist-appraiser's Errors and Omissions insurance unless a higher fee is negotiated and agreed to by the client and the gemologist-appraiser that raises liability of the gemologist-appraiser.

As per California Probate Code § 8905, I hereby certify that I have truly, honestly and impartially appraised the property to the best of my knowledge. I also certify that I am qualified and a disinterested appraiser.

It is assumed that the client agrees to the terms and conditions by reason of rendering and accepting this appraisal report.

Agreed to and Respectfully submitted,

Geoffrey A. Nelson, GG (GIA) GJ (GIA) CIA (JIAI)



JEWELRY JUDGE

The Nation's Jewelry Appraisers

680 E. Colorado Blvd., Suite 180, Pasadena, CA 91101 (P) 626 568-4910

Diamond Profile

The definition of a gemstone is rarity, durability and beauty – diamond certainly has all three of these attributes.

A Little Science

Scenically speaking, diamond is a form of carbon that crystallizes in the cubic crystal system. It has what gemologists call an extremely ridge lattice which allows very few impurities to taint diamonds – the most common of which is nitrogen. These traces of impurities are what give diamonds tint and color.

One may not realize the rareness of diamonds since they are plentiful in jewelry stores. Mining diamonds from a diamond mine¹ that obviously has diamonds, takes about 14,700 pounds of diamond bearing soil (ore) to produce one crystal big enough to produce a one carat diamond²!

Yes, diamonds are the hardest substance known. However, hardness is not the same as durability, thus diamonds can chip or break but not easily. The advantage of wearing a diamond is that it can take a lot of day-to-day wear and tear, in fact, five full generations of wear can occur before needing to be re-polish a diamond. That's four generations more than the next hardest gemstone!

Cutting

Take a rotating hard steel wheel, impregnated with very small diamond pieces (dust), to cut a diamond. What is a lifeless rough crystal, usually in the shape of an octahedron³, is first sawn. This results in a small pyramid to become a small diamond⁴, and a larger bottom that will be rounded⁵ and then fashioned into what we know as a diamond by adding facets. Diamond grading is based upon the 4 Cs, namely clarity, color, carat (weight) and cut – and cut is the only C that humans control.

Yes, not all diamonds are cut to a round shape – the ubiquitous round brilliant cut. And, new shapes are being introduced each year. It is an exciting time to appreciate diamonds, unlike the Indian nobility of a thousand plus years ago that could only covet uncut diamond crystals. We now have brilliance and a play of colors – called fire - for a lifetime



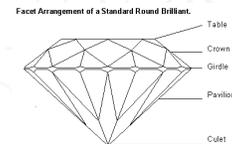
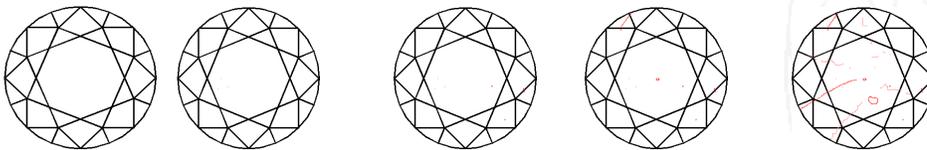
Diamond Grading

GIA Color Grading Scale AGS Color Grading Scale

| | | | | | | | | | | | | | | | | | | | | | | | | | | |
|-----------|---|---|----------------|---|---|--------------|---|---|-------------------|----|----|--------------|----|----|--------|----|----|----|----|----|----|----|-------------|-------|---------------|--|
| D | E | F | G | H | I | J | K | L | M | N | O | P | Q | R | S | T | U | V | W | X | Y | Z | Fancy Light | Fancy | Fancy Intense | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | |
| Colorless | | | Near Colorless | | | Faint Yellow | | | Very Light Yellow | | | Light Yellow | | | Yellow | | | | | | | | | | | |

GIA Clarity Grading Scale AGS Clarity Grading Scale

| | | | | | | | | | |
|---------------------|-----|-----|----|----|----|----|-----------|-----|------|
| | VVS | VVS | VS | VS | SI | SI | I | I | I |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7-8 | 8-9 | 9-10 |
| Flawless | | | | | | | | | |
| Internally Flawless | | | | | | | Imperfect | | |



(FL, 0) Flawless - To receive a grade of flawless there can be no inclusions and no polishing or surface imperfections of any kind visible at 10X magnification.

(IF, 0) Internally Flawless - Free of all inclusions but has minor surface blemishes or minor internal graining that is not white, colored, or reflective.

(VVS1,VVS2,1,2) Very Very Slightly Included - Minute inclusions that are extremely difficult or difficult to locate at 10X magnification.

(VS1, VS2,3,4) Very Slightly Included - Minor inclusions that may be difficult to see or seen fairly easily at 10X magnification.

(SI1,SI2,5,6) Slightly Included - Inclusions that are usually easy to locate at 10X magnification. In some SI2 diamonds the inclusions may be visible to the unaided eye in larger diamonds, step cuts, and when viewed through the pavilion.

(I1, I2,I3,7,8,9,10)Imperfect - Large inclusions, usually unaided eye. In I1 diamonds the inclusions can affect beauty and durability. In I3 diamonds beauty and durability are seriously affected

DIAMOND TREATMENTS

Diamonds may be subjected to various treatments to improve their appearance. Treatments used are considered usual and customary practices when properly disclosed and when done without intent to defraud the consumer. Treatments found may be laser drilling, fracture filling, high temperature and pressure (HTHP) to improve color, or irradiating (to attain fancy color). Any treatments found will be noted on the appraisal report. The Federal Trade Commission requires the disclosure of fracture filling and irradiation. Although laser drilling is currently not required to be disclosed, it should still be disclosed and failure to do so may still be considered deceptive to the consumer

¹ How many diamond mines have you seen? There was one, for example, in the entire United States located in Arkansas. – see photograph above, provided with permission by U-Haul Trucks Corp.

² A 2.0 carat crystal will produce a one carat diamond on the average - a 50% loss.

³ Image a four-sided pyramid with another four-sided pyramid flipped horizontally as a bottom.

⁴ Called a “topper.”

⁵ This is called “bruting.”

Geoffrey A. Nelson Summary of Qualifications

Accredited Appraiser

- Gems and Jewelry

Expert Witness

- Federal Bureau of Investigation 11/97, United States Secret Service 4/2000, Los Angeles County Public Defender, Los Angeles County Court

Instructor

- Jewelry, Gemology and Valuation Science

PROFESSIONAL EXPERIENCE:

- 2000 - Present** Gemmology International Inc, Upalnd, Ca.
 - *Accredited Appraiser / Graduate Gemologist*
- 2002 – 2010 2019 - Present** Santiago Canyon College, Orange, CA
 - *Instructor, Gemology Departmet*
- 1996 - 2000** A.I.G. Laboratories, Los Angeles, CA.
 - *Assistant Laboratory Director*
- 1993 - 1996** Professional Gem Sciences (as European Gemological Laboratory Los Angeles (expired 1999))
 - *Manager / Staff Gemologist*
- Management Information Systems; Diamond Grading

EDUCATION:

- 2004 & 2009** American Society of Appraisers, Herdon Virginia
 - GJ205 — Gems and Jewelry Appraisal Theory, Methods and Application
 - GJ206 — Gems and Jewelry Appraisal Techniques and Standards

- 1997 - 2003** International Society of Appraisers
 - 1997 Core Courses in Appraisal Studies and Valuation Science
 - 2003 Appraisal of Antique and Period jewelry

- 1992 -2000** American Gem Society, Las Vegas, Nevada
 - 1993 Registered Jeweler
 - 1999 Certified Gemologist
 - 2000 Certified Gemologist Appraiser
 - 2000 Independent Certified Gemologist Appraiser

- 1991 - 1994** Gemological Institute of America, Santa Monica, CA.
 - Graduate Jeweler: Diploma in Jewelry manufacturing Arts (Residence)
 - Graduate Gemologist: Diploma in Gemology (Residence)
 - Jewelry Design Graduate: Certificate in Jewelry Design (Residence)

- 1983 - 1984** Los Angeles Trade Technical College, Los Angeles, Ca.
 - Associate of Arts: Computers / Electronics

PROFESSIONAL MEMBERSHIPS:

- 1998 - 1999** President, Southern California Guild of the American Gem Society
"1999 GUILD OF THE YEAR"

 GIA Graduate Gemologist and Graduate Jeweler  International Society of Appraisers: Accredited Member  National Association of Jewelry Appraisers: Senior Member
 Jewelry Insurance Appraisal Institute, Certified Insurance Appraiser  Santiago Canyon College, Adjunct Professor of Gemology  Charter Member, Warner Center Rotary Club, Rotary International