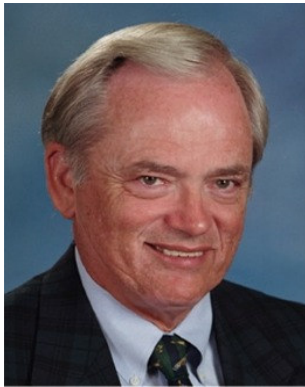


BIOGRAPHICAL SKETCH



J. Dwight
MCENTIRE

Professor of Accounting
and Business

Chair, Division of
Business Studies



CLEARWATER
CHRISTIAN COLLEGE

COURSES TAUGHT AT CLEARWATER CHRISTIAN COLLEGE

Advanced Accounting
Advanced Auditing
Advanced Taxation
Auditing
Business Law
Business Strategy and Policy
Federal Income Tax
Financial Management of the Firm

DEGREES EARNED

B.B.A. University of Michigan, 1967, Accounting
M.B.A. University of Hawaii, 1970, Management
CPA States of Michigan and Ohio, 1974
J.D. University of Toledo, 1981, Law

TEACHING AND PROFESSIONAL EXPERIENCE

1996-Present Clearwater Christian College
1970-1996 Deloitte & Touche LLP (Audit Partner)
(Taught in-house firm courses including technical
accounting and auditing subjects, firm management,
client management, selling professional products, serving
foreign owned clients.)
1985-1991 University of Michigan (Adjunct)
1980 Walsch College of Business (management)
1967-1970 USAF Officer

Professional experience includes auditing and accounting services to clients
in the areas of banking, credit unions, savings and loan; start up companies
in a variety of industries; foreign owned corporations; initial public
offerings; securities filings; manufacturing.

30-year career with the Air Force and Air National Guard attaining the rank
of Colonel in 1995, retired 2001.

PERSONAL

Birthplace Detroit, Michigan
Spouse Rheajean
Children Tricia, Holly, Dawn
Interests golf, tennis