



QUALIFICATIONS OF VALUATION SPECIALIST

JOHN A. CENTO, CPA/ABV, ASA, CFF
Managing Member
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Mr. Cento is a sole practitioner providing valuation services to Central Florida clients and professional service firms nationwide. His practice is devoted exclusively to valuation services.

Range of Experience

Mr. Cento has over 15 years of valuation, forensic, and accounting experience. Since 2002, his practice focus has been business valuations, performed to withstand trial scrutiny, across a broad spectrum of industries. His experience in the valuation of intangible assets includes consumer brand names, international distribution rights, domestic licensing rights, industrial patents, contingent earnings, and music copyrights. Prior to his entering public accounting, John was a senior planner providing planning, zoning, and infrastructure analysis for local governments. In that role, he represented the Department of Growth Management in quasi-judicial proceedings including cross-examination. He has been a fact witness in planning litigation. In addition, John has also been the lead non-testifying analyst on several forensic engagements including professional athlete compensation analysis, cardiologist compensation, healthcare provider receivables, healthcare provider valuations, business interruption insurance claim preparation, reconstructed personal financial statements, review of opposing valuation opinions, and a defense of a fraudulent financial reporting and disclosure claim.

Professional Designations

Mr. Cento is a member of the American Society of Appraisers. During 2009, he received his Accredited Senior Appraiser (ASA) designation as a result of successfully passing the Society's intensive written and oral examinations, submission of appraisal data, and other qualifying criteria demanded by the Society's International Board of Examiners.

Mr. Cento was also awarded the Accredited in Business Valuation (ABV) designation by the American Institute of Certified Public Accountants (AICPA) in 2005. The ABV designation is the premier business valuation designation certified public accountants can earn, and is the

QUALIFICATIONS OF VALUATION SPECIALIST CONTINUED

only credential program in the field backed by the AICPA. He is also certified in Financial Forensics by the AICPA.

Other Qualifications

- Licensing with the Florida State Board of Accountancy (2001).
- CPA Fifth Year, University of South Florida (1999).
- Bachelor of Arts degree, with majors in English and French, Summa Cum Laude, from Franklin College of Indiana (1987).
- MBA in Finance, Rollins College (1989).
- Member of the American Institute of Certified Public Accountants.

Professional Involvement

- Member, American Institute of Certified Public Accountants National ABV Exam Writing Team.
- Vice-President, American Society of Appraisers Chapter 34.

Publications:

- "Goodwill in Divorce — Basic Considerations and Current Law around the States." NACVA State Chapter Foundation Continuing Professional Education Course Presentation Materials. State Chapter Meetings – Summer 2010.
- "Mergers & Acquisitions — Becoming Your Client's Most Trusted Advisor." NACVA State Chapter Foundation Continuing Professional Education Course Presentation Materials. State Chapter Meetings – Fall 2011.
- Examination Questions — Accredited in Business Valuation Examination Question Bank of the AICPA, 2011.