

GREGORY H. TOMAN, CPA/ABV/CFF
CURRICULUM VITAE

KENTNER SELLERS, LLP

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Firm background:

Kentner Sellers, LLP, is a Dayton, Ohio, CPA firm started in 1956, with more than twenty employees.

Education and Credentials:

- Graduated magna cum laude from the University of Dayton in 1979, with a Bachelor of Science in Business Administration degree, a major in Accounting. Taken continuing professional education of over 50 hours per year since 1979, for the last 15 years focused in business valuation analysis, litigation services, financial and consulting services.
- Certified Public Accountant since 1981.
- Accredited in Business Valuations by the American Institute of CPAs (AICPA) in 1997, exhibiting experience in business valuation engagements, knowledge of valuation issues, continuing valuation education of 20 hours per year, and passing the ABV-AICPA exam.
- Certified in Financial Forensics by the AICPA in 2008, demonstrating over 1,000 hours experience in litigation services and forensic accounting, and over 170 hours of professional education in damages, fraud, litigation and other financial forensic issues.
- Since 1996, annually a participant in national business valuation and national advanced litigation conferences.

Experience:

- Experience in preparing and reviewing business and partnership valuations, mergers and acquisitions, litigation consulting services, and expert testimony, including testimony in domestic relations and common pleas courts, since 1988. Consulting and expert witness services have included significant work and testimony in such areas as preparing and advising on business valuation issues, business mergers, sales and acquisitions, marital dispute issues, business valuations for estate and gift tax reporting, family limited partnerships, contract litigation, lost profit claims, stockholder buy/sell agreements, stockholder valuation dispute issues, professional liability, lost wages, employee theft and white-collar crime, product liability, accounting system analysis, and management incentive and succession plans.
- Employed with Kentner Sellers, LLP, since 1979, performing accounting, financial, tax, succession planning, litigation, business valuation, and consulting services.

Associations and Activities:

- Member of the American Institute of CPAs (AICPA) and the Ohio Society of CPAs.
- Member of the Institute of Business Appraisers and AICPA Forensic and Valuation Services Section.
- Treasurer of Vandalia Citizens for Education levy fund; Member of the Financial Advisory Council and Strategic Planning Committee with the Vandalia-Butler City Schools.
- Member of the Board of Trustees of Hospice of Dayton, Inc.