

TERRY L. YOHO, CPA, MA, CFE, BVAL

CURRICULUM VITAE

Flagel, Huber, Flagel & Co. CPAs
9135 Governors Way
Cincinnati, Ohio 45249
(513) 774-0300

Certifications

Certified Public Accountant (CPA)

Master of Accountancy (MA)

Certified Fraud Examiner (CFE)

Business Valuator Accredited in Litigation (BVAL)

Experience

Director of Valuation Services

Flagel, Huber, Flagel & Co. CPA's

Responsible for all aspects of business valuation for marital relations, gift and estate, ESOP, limited partners, sale and buy-out purposes. Provide litigation support including damage studies, lost profit analysis, fraud analysis, bankruptcy, and spousal support calculations.

Vice President

Business Valuation Services, Key Bank, N.A. (1999-2000)

In charge of marketing and business valuations for Cincinnati, Dayton, Columbus, and Indianapolis.

Director of Management Advisory Services and Computer Audit Specialist

Associate Director of Litigation Support

Bick • Fredman & Co (1992 - 1999)

Responsible for business valuations, lost profit analysis, damage studies, fraud analysis, bankruptcy services, certain staff and client seminars, and other business advisory services.

Assisted clients with computer related issues including accounting system planning, request for proposal, client specific software demonstrations, vendor negotiations and customization, and system implementation including installation, training, conversion, and ongoing support.

Experience (Cont.)

Director of Management Advisory Services

Barnes, Wendling, Cook & O'Connor, Inc., CPAs (1984 – 1992)

Responsible for business valuations, internal and client computer systems, staff and client seminars, projections and forecasts, business planning, loan packages, employment services for clients, and other business advisory services.

Education

Master of Accountancy (MA), *Cum Laude*

The Weatherhead School of Management, Case Western Reserve University 1984

Bachelor of Science in Accounting (BS Accounting), *Magna Cum Laude*

The University of Akron 1982

Professional Associations

- Institute of Business Appraisers – (Business Valuator Accredited in Litigation - **BVAL**)
- American Institute of Certified Public Accountants (Certified Public Accountant - **CPA**)
- Association of Certified Fraud Examiners (Certified Fraud Examiner – **CFE**)
- American Society of Appraisers
- Ohio Society of Certified Public Accountants - Past Chairman of the Management Services Committee
- Named in Strathmore's Who's Who Millennium Edition, Citations Who's Who of Rising Young Americans, and National Register's Who's Who in Executives and Professionals

Instructor and Lecturer

- Cincinnati Business Valuation Roundtable - Founder and speaker on various business valuation topics.
- Attorney Seminars - Ohio Supreme Court approved CLE course - Business Valuations.

Instructor and Lecturer (Cont.)

- National Business Institute – Speaker for Equitable Distribution in Divorce Settlements in Ohio, Mergers and Acquisitions, and Tax Aspects of Divorce.
- Life Success Seminars – Valuing Your Business.
- Dayton Association of Tax Professionals – Guest Lecturer on Business Valuations.
- Ohio Society of CPA’s Dayton Chapter – Business Valuation Tips, Traps, and Trends.
- Institute of Management Accountants - Bankruptcy Preferences: How to get Your Money and Keep It.
- Cleveland State University - Guest lecturer on computer accounting software.
- Raj Soin College of Business Wright State University – Guest lecturer on marketing and consulting services.
- Internal and Client Seminars - Accounting software packages and software applications (Lotus, Windows, DOS, Solomon, MAS90, Quicken, Word Perfect, etc.).
- Catholic Diocese - Course on “How to Prepare a Loan Package”.
- Financial Institutions - Financial Statement Analysis.
- Ohio Society of Certified Public Accountants - Guest lecturer at various computer seminars.
- Dayton Estate Planning Council – Tips, Traps, and Techniques in Business Valuation

Testimony and Deposition

- Damage study – valuation of damages alleged by Hercules Tire and Rubber Co.; Hancock County; 2003; (Hercules Tire & Rubber Co. v. Franklynn Industries)
- Domestic relations – valuation of retail bikes, bar, and insurance and investment firm; Butler County; 2003; (Perrin v. Perrin)
- Domestic relations – valuation of advertising firm; Hamilton County; 2001; (Edwards v. Edwards)
- Domestic relations – valuation of landscape business; Hamilton County; 2000; (Heenan v. Heenan)
- Domestic relations – valuation of carpenter sole proprietorship; Hamilton County; 1997; (Doll v. Doll)

