



D. Michael Costello
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Bachelor of Science
 (Business Administration)
 University of Tennessee at Chattanooga

Master of Accountancy
 University of Tennessee at Chattanooga

Associations:

ACFE, AICPA, ASA, Chattanooga Estate Planning Council, Chattanooga Tax Practitioners, Moore Stephens Business Valuation/Litigation Services Special Interest Group, TSCPA, TSCPA Forensic and Valuation Services Committee

Accredited in Business Valuation

Accredited Senior Appraiser

Certified Fraud Examiner

Certified in Financial Forensics

Security Licenses: Series 7, 24, 63 and 99

Licensed in Tennessee, Georgia, Kentucky, New York, South Carolina and Florida

Mike Costello is a principal with Decosimo Advisory Services, a division of Joseph Decosimo and Company. He is also a managing principal of Decosimo Corporate Finance, LLC. Mike is a certified public accountant (CPA), certified in financial forensics (CFF), a certified fraud examiner (CFE), an accredited senior appraiser (ASA), accredited in business valuation (ABV), and a consultant with more than 30 years of training and experience in business valuations, business acquisitions and divestitures, and related fields. Mike's experience includes extensive consulting work and testimony in tax, accounting, financial, economic, and business issues of commercial litigation, with emphasis on business valuation, economic damage and forensic accounting issues.

Mike was managing director of a Chattanooga CPA firm for approximately 20 years before merging with Decosimo in 2003.

Although Mike maintains offices in Chattanooga and Nashville, he also actively works in the Memphis, Cincinnati and Dalton offices.

Mike writes articles for professional publications and speaks at a variety of professional conferences about forensic and valuation issues. He is also a frequent speaker on a variety of consulting issues and has served on the accounting adjunct faculties at Tennessee Temple University, Tennessee Wesleyan College and the University of Tennessee at Chattanooga (UTC). He was recognized by UTC as Accountant of the Year, by the Tennessee Society of Certified Public Accountants (TSCPA) for Article of the Year, by the Small Business Administration as the Tennessee SBA Accounting Advocate of the Year, by the Chattanooga Area Chamber of Commerce as the Small Business Person of the Year and received the Chattanooga Jaycees Distinguished Service Award. Mike is also a mentor for the American Institute of Certified Public Accountants' ABV Mentor Program.

Mike has served as president of the Chattanooga Chapter of CPAs and chairman of the TSCPA's Ethics and Small Business Services Committees. He is a member of the Association of Certified Fraud Examiners (ACFE), the American Society of Appraisers (ASA), the AICPA and the TSCPA. Currently, he is the chairman of the TSCPA's Forensics and Valuation Services Committee.

Mike is qualified to serve as an expert witness in U.S. District Courts, Circuit Courts, and Chancery Courts. He has been appointed by the Hamilton County Circuit Court as a Special Master to resolve an accounting dispute, as a Custodian to liquidate and appraise a business, and by the Hamilton County Chancery Court as a Custodian/Receiver to manage and sell a medical practice.

Mike's appraisals have been used in various courts and in connection with buy-and-sell transactions between corporate shareholders. In a case involving two business valuations, Mike's appraisals were upheld and accepted by the Tennessee Court of Appeals.

Mike earned a Bachelor of Science degree in business administration and a Master of Accountancy degree from the University of Tennessee at Chattanooga.