



D. Michael Costello
CPA, ABV, ASA, CFE, CFF
 Principal

mikecostello@decosimo.com

C 423.503.0260
 P 423.266.6469
 F 423.266.6671

<http://www.linkedin.com/in/mikecostellocpa>

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 director of litigation services for 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 in the healthcare industry.

Mike has served as CPA for numerous healthcare practices during his career. He served on the board of directors of Memorial Health Partners, the largest physician practice group in Southeast Tennessee and Northwest Georgia, operating 34 physician practices consisting of 137 physicians including family and internal medicine, pediatrics, surgical oncology, urology, OB/GYN and pulmonary. In addition, he was appointed by the Chancery Court of Hamilton County, Tennessee to serve as the custodian/receiver of a "Doc-in-the-box" chain, which gave him full responsibility over the operations of a medical practice.

Mike has been retained in healthcare litigation involving a physician practice breakup, a breach of contract case involving a hospital chain, a wrongful termination suit involving a hospital, an economic damages case involving a lease of an image-guided radiotherapy system and a breach of contract case involving a home health agency. His business valuations have been used and upheld in various courts, including the Tennessee Court of Appeals, and in connection with buy-and-sell transactions. He has prepared business valuations of a durable medical equipment (DME) supplier, a dialysis center, a pharmacy, and a drug rehabilitation program. He has also prepared business valuations of emergency physician, urology, surgical cardiology, orthopedic, plastic surgery, physical therapy and dental practices.

Mike 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 he received the Chattanooga Jaycees Distinguished Service Award.

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 American Institute of Certified Public Accountants (AICPA) and the TSCPA. Currently, he is the chairman of the TSCPA Forensics and Valuation Services Committee and is a mentor for the AICPA's ABV Mentor Program.

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