

Coward, Pinski & Associates, LLC

Gregory E. Coward, CPA gcoward@woh.rr.com

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RESUME OF GREGORY E. COWARD, CPA

Present Position: Managing Partner of Coward, Pinski & Associates, LLC, a local

public accounting firm in Findlay, Ohio

Qualifications: Certified Public Accountant – Ohio – November 15, 1986

BSBA – Major in Accounting from Bowling Green State

University – May 1986

Specialization in accounting, taxation and consulting for small business, tax research and planning, including extensive state and

local tax planning.

Extensive experience with small business accounting and

bookkeeping issues, including accounting system implementation

and control structure.

Numerous consultations regarding valuation, sale, purchase and

division of closely held businesses.

Industry Experience: Manufacturing, Professional Service, Medical, Dental, Retail, Restaurant, Veterinary Practice, Legal, Trucking, Real Estate Development, Construction, Automotive

Service, Automotive Dealerships

Previous Positions: Partner – Moses & Coward CPA's, Inc. – Findlay, Ohio – 1999 –

2002

Chief Financial Officer – Animal Care Centers of America, Inc. –

Findlay, Ohio – 1997-1999

Tax Partner – Pry CPA, Inc. – Findlay, Ohio – 1994 – 1997

Tax Manager – Pry CPA, Inc. – Findlay, Ohio – 1991 – 1994

State & Local Tax Specialist – The Sherwin Williams Company –

Cleveland, Ohio - 1990 – 1991

Small Business Tax & Accounting Specialist – Ernst & Whinney –

Cleveland, Ohio – 1986 – 1990