CURRICULUM VITAE

JOHN E.BARRETT, JR. C.P.A., A.B.V., C.B.A., C.V.A., M.S.T., M.B.A.

Academic and Professional Credentials

Master of Science in Taxation, Bryant College, 1987 Master of Business Administration, Babson College, 1978 Bachelor of Science, Fairfield University, 1974 Certified Public Accountant, Accredited in Business Valuation Certified Business Appraiser Certified Valuation Analyst

Professional Affiliations

American Institute of Certified Public Accountants (Former Member of the AICPA – ABV Credential Committee) (Former Chair of the AICPA – ABV Mentor Task Force) (Former Member of the AICPA – FVS University Initiative Task Force) Rhode Island Society of Certified Public Accountants (Past Business Valuation Committee Chair) (Former Member of the Board of Directors) The Institute of Business Appraisers The National Association of Certified Valuators and Analysts (Member of the Value Examiner Editorial Board) (Former Member of the Ethics Oversight Board) (Former Member of the Standards Board)

Publications and Seminars

Has published articles and taught seminars for the Rhode Island Society of CPA's. Has published articles in <u>The Rhode Island Bar Journal</u>, <u>The Valuation Examiner</u> (published by the NACVA), <u>The Family Advocate</u> (published by the American Bar Association), <u>The American Journal of Family Law</u> (published by Aspen Law and Business), and the <u>Financial Valuation and Litigation</u> <u>Expert (published by Valuation Products and Services, LLC)</u>. Former Adjunct Professor at Community College of Rhode Island and Johnson and Wales University Graduate School of Business.

Trial Experience

John has been qualified as an expert witness in Massachusetts Superior Court and Rhode Island Family Court.

Experience

Approximately twenty-four years of business valuation experience. Approximately twelve hundred business valuation engagements completed.

Business Valuation Industry Experience

Construction
Food distribution
Jewelry
Textiles
Metal and wire manufacturing
Tool and die manufacturing
Dairy processors
Restaurants
Professional services
Healthcare operations (physician practices, dental practices, chiropractic
practices, laboratories, veterinary practices, ambulance services).

Business Valuation Education

Completed AICPA business valuation CEA Program.
Completed American Society of Appraisers business valuation educational requirements.
Completed the ASA-USPAP requirements.
Completed Institute of Business Appraisers educational requirements and attended advanced seminars.
Completed National Association of Certified Valuators and Analysts educational requirements and attended several advanced courses.

USPAP Standards

Formal business valuation reports are prepared in conformity with the Uniform Standards of Professional Appraisal Practice of the Appraisal Foundation.

Appraisals/Litigation consulting performed for:

Attorneys Accountants Business Owners Investors