

Michael G. Valencia, C.P.A. Profile

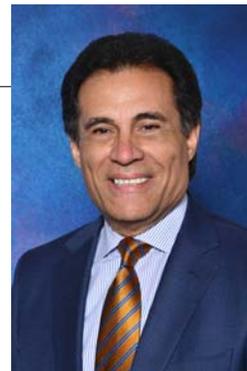
Mr. Valencia graduated Seton Hall University in New Jersey, Cum Laude, with a Bachelor of Science and Business Administration. Upon graduation he joined the New York City office of an international accounting firm. After several years auditing New York City based multinational Companies, transferred to the Miami office of an international accounting firm where he continued his career and attained the level of senior audit manager.

In 1986 Mr. Valencia was recruited by a NYSE listed company to assume the position of CFO. During his tenure at this position, the company was taken private through a leveraged buy out and subsequently sold to investor groups. He re-entered public accounting and founded a Boca Raton, Florida based boutique accounting firm which eventually merged into Berkovits & Company. During his professional career, Mr. Valencia also acted as CEO of a Florida based consumer products company until the urge to go back to public accounting took hold.

Michael has over twenty five years experience providing audit and accounting services and has managed the audits and the SEC filings of multinational enterprises such as Pfizer, Inc (NYSE), Colgate Palmolive, Inc, (NYSE), Assurant Group (NYSE), as well as those of many middle market companies engaged in the manufacturing, banking, finance, insurance and real estate industries. He has also been involved in management consulting and tax planning services. Mr. Valencia is uniquely cognizant of client service expectations from his experience as a CFO and CEO.

Michael heads the Firm's SEC practice and is considerably involved with the Public Company Accounting Oversight Board's auditing standards, the Governance and the Internal Control over Financial Reporting guidelines stipulated by the Sarbanes Oxley Act of 2002. Throughout his career, Michael has serviced clients doing business in Latin America, Europe and China.

Mike has served as an officer of the South Florida Historical Society, the Latin American Chamber of Commerce, Jaycees International and Junior Achievement. He has also participated in educational seminars where he has conducted sessions that familiarize professionals with emerging issues facing management, financial reporting and internal controls. He is also a member of the American Institute of Certified Public Accountants and of the American Management Association.



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