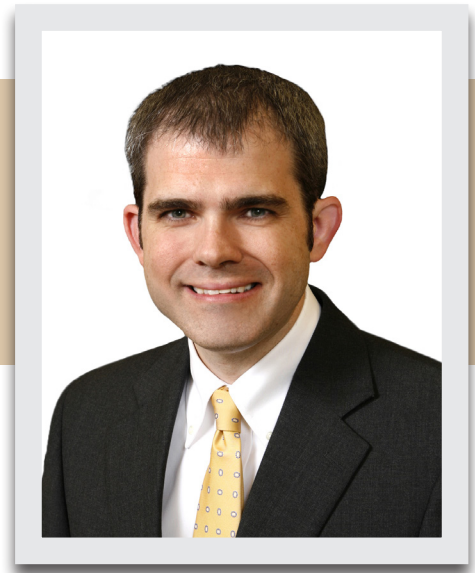


Michael Miller, CPA, CIT Shareholder

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Mike is a shareholder in the Tax & Accounting Services Department of Saltmarsh, Cleaveland & Gund. Since joining the firm in 2008, he has worked with construction contractors of all sizes and real estate and development clients. Mike has served over 200 contractors and developers in both the public and private sectors. His primary areas of concentration include providing audit, review, tax compliance, tax planning and consulting, multi-state taxation, working capital and surety consulting, cash flow management, IRS audit support, construction accounting software consulting and continuity, succession and strategic planning services for the firm's clients.

Education

B.S. Accounting/Business Administration - Pensacola Christian College

Certifications

Certified Public Accountant - Florida & Virginia

Construction Industry Technician (CIT)

Professional Affiliations

Virginia Society of CPAs

Community Affiliations

Home Builders Association of West Florida

Associated General Contractors (AGC)

Northwest Florida Utility Underground Contractor Association

Desire Street Ministries – Past Treasurer

Florida Surety Association