

## **Curriculum Vitae**

### **VITO CIMINELLO, JR.**

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Vito Ciminello entered teaching after a successful career in industry working in public accounting with a Big 4 national public accounting firm; high technology manufacturing and service company; manufacturing company (General Manager); services firms; engineering procurement and construction industry; and freight forwarding marine and air freight. His experience has been in all aspects of international business including the formation, operation and at times closure of non-U.S. business. He spent two years in the United Kingdom working as group financial controller for a U.K. valve manufacturer. He has testified as a witness in several U.S. and foreign court proceedings. His academic career has spanned twenty years teaching business and accounting courses at Texas A&M University at Galveston.

## **EDUCATION**

Masters in Management (MBA) with Distinction - 1979

KELLOGG SCHOOL OF MANAGEMENT, NORTHWESTERN UNIVERSITY Evanston, Illinois

Major: Accounting, Finance 50 graduate hours in Accounting, Finance and Marketing.

Bachelor of Arts – Economics - 1977

BROWN UNIVERSITY Providence, RI

PhD course in Labor Economics

## **PROFESSIONAL POSITIONS**

### **ACADEMIC**

TEXAS A&M UNIVERSITY at GALVESTON

Instructor -Department of Maritime Business Administration (MARA) 1994-2014, 2023

### **Teaching Experience**

GRADUATE COURSES at TAMUG

MARA 616 Management of Port Facilities and Infrastructure

MARA 624 Port Development and Intermodal Freight

MARA 650 Supply Chain Management

MARA 664 Maritime Production, Operations and Logistic Management

MARA 675 Leadership in the Maritime Industry

UNDERGRADUATE COURSES at TAMUG

ACCT 229 Introductory Accounting

ACCT 230 Introductory Accounting

ACCT 315 Intermediate Accounting for Non-Accounting Majors I

ACCT 316 Intermediate Accounting for Non-Accounting Majors II

ECON 311 Money and Banking

INFO 303 Statistical Methods  
INFO 336 Decision Support Systems  
INFO 364 Operations Management  
MARA 250 Management Information Systems  
MARA 460 Management Systems and Control  
MARA 466 Strategic Management  
MARA 485 Directed Studies

#### COURSES TAUGHT AT COMMUNITY COLLEGE

ACNT 1301 Introduction to Accounting I  
ACNT 1313 Computerized Accounting Applications  
ACNT 1331 Federal Income Tax Individuals  
ACNT 1332 Federal Income Tax for Partnerships and Corporations  
ACNT 2309 Cost Accounting  
ACNT 2330 Governmental Accounting  
ACNT 2331 Internal Control and Auditing  
ACNT 2333 Advanced Accounting  
BUSI 2301 Business Law  
ECON 2302 Principles of Microeconomics

#### INDUSTRY

##### **CRANE WORLDWIDE LOGISTICS – Vice President**

- Responsible for tax, accounting, and administration function of closely held international freight forwarder, trucking company and international cargo airline.
- Operational experience with an international freight forwarder (50% marine transportation) with facilities in 40 countries with local entities. Freight forwarder provides traditional freight forwarder services and charters, last mile logistics, brokerage, and cartage.
- Managed the establishment of a free trade zone for maritime imports in Houston warehouse assets.
- Established foreign subsidiaries in South Africa, Guyana, Mozambique, Saudi Arabia, Qatar, and Vietnam.
- Responsible for administration of freight forwarding activities for marine transportation, including cross boarder direct and indirect taxation, duty planning and audits of non-U.S. companies.
- Responsible for annual administrative filings in 40 countries. Responsible for planning cash repatriation policies for non-U.S. subsidiaries and branches.
- Testified to Inland Revenue (Hong Kong) in Hong Kong on company nexus issues.
- Reorganized legal structure in Hong Kong and Thailand.
- Established Qualified Opportunity Fund for investment in warehouse assets to achieve tax benefits of opportunity zones.
- Responsible for the financial and administrative access of purchase of commercial airline and the partnering with a major Canadian and Germany shipping companies.
- Adopted cash basis accounting for freight forwarding and vineyard companies resulting in significant deferral of federal and state income taxes.

- Developed research credit methodology. First professional sports team to claim research credit.
- Worked in acquisition group for family office including the acquisition and establishment of a safety supply company and computer software artificial intelligence business.

**KBR, INC. - Manager**

- International Tax Manager for international engineering, procurement, and construction company in the Liquefied Natural Gas (LNG) industry and military logistics and procurement support through the Logistics Civil Augmentation Program (LOGCAP).
- Responsibility for US tax compliance and international tax planning related to project management. Responsible for international income tax provision for filings with the Security and Exchange Commission (SEC).
- Involved with an advance pricing agreement with the Internal Revenue Service.
- Managed the migration of Cayman financing entity to the Netherlands minimizing Section 956 investment in U.S. property.
- Managed function currency change in accounting methods.
- Structured bankruptcy of Australian railroad.
- Assisted with the establishment of structure for high seas partnership for large Australian LNG plant construction.

**WASTE MANAGEMENT, INC. - Manager**

Houston, TX

- Tax manager for \$15 billion waste services company.

**CONSULTANT**

- Consultant for Federal Bureau of Investigation related to embezzlement at local credit union.

**TRI-SEN SYSTEMS, INC. Vice President Finance**

La Marque, TX

- Vice President of Finance for startup turbine control company that eventually was sold to Foxboro Company.
- Implemented a LIFO inventory transition.
- Negotiated bank lines of credit.
- Major witness in U.S. District Court Case against captive agent.
- Served as Director on Tri-Sen Systems, Inc. and Tri-Log, Inc. board of Directors.

**BTR PLC General Manager**

Houston, TX/Haywards Heath, UK

- President/General Manager of custom rubber manufacturer in Houston servicing the construction, oil field services, pipeline and marine industries.
- Instituted statical process control method.
- Vice president Finance responsible for all financial aspect of a multination valve manufacturing group headquartered in Hayward Heath, UK.
- Major witness on behalf of the company in wrongful termination lawsuit Johannesburg, South Africa.

- Major witness on behalf of the company in a U.S. District court case involving the distributor of the company's propriety pipeline products.

**EG&G**

Wellesley, MA

- International tax manager for high technology publicly traded conglomerate involved with government nuclear testing contracts.
- Established transfer pricing rates with Irish subsidiary resulting in significant tax savings.
- Reorganized marine seismic business in Singapore using Hong Kong subsidiaries resulting in a significant reduction in federal and state income tax.
- Director of EG&G Marine Services, Ltd. (Hong Kong)
- Testified before Internal Revenue Service on pricing methodology.

**KPMG - Manager**

Providence, R.I.

- Processed from tax associate to tax manager at international public accounting firm.
- Managed foreign tax credit project for major commercial bank later merged into Bank of America.

**PRESENTATIONS**

- 2014 TAX EXECUTIVE INSTITUTE – Partnership issues in Subpart F and other international issues.
- 2010 TAX EXECUTIVE INSTITUTE PANEL – Chair CURRENT INTERNATIONAL TAX ISSUES
- 2010 TAX EXECUTIVE INSTITUTE PANEL – Chair CURRENT STATE INCOME TAX ISSUES

**CERTIFICATES**

CERTIFIED PUBLIC ACCOUNTANT      1980    RHODE ISLAND

**PATENT:**      United States Patent 4991858    A connector seal is provided for the interposition between an access well, or hole, in a wall of a fluid containment apparatus and the other surface of a conduit, or pipe, passing through that hole to transport fluid to the container without leaking. The connector seal has as a main element a spring ring made from a resilient material such as carbon steel, alloy steel, or plastic, for delivering a radial static load to the connector seal upon its being exposed to compressive forces.