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File Dated: 8/21/2007

<u>I. Professional Credential</u>	<u>Accrediting Agency</u>	<u>Date of Admission/</u>	<u>Certification</u>
CPA Certified Public Accountant	NY State Board of Accountancy		1982
ABV Accredited in Business Valuation	American Institute of CPAs		2003
CFE Certified Fraud Examiner	Association of Certified Fraud Examiners		1992
CIRA Certified Insolvency and Restructuring Advisor	Association of Insolvency and Restructuring Advisors		1994
CDBV Certified in Distressed Business Valuation	Association of Insolvency and Restructuring Advisors		2005
CTP Certified Turnaround Professional	Turnaround Management Association		1997
CVA Certified Valuation Analyst	National Association of Certified Valuation Analysts		2001
CBA Certified Business Appraiser	Institute of Business Appraisers		2003

Successful completion of U.S. Department of Justice, Executive Office for U.S. Trustees

background investigation for appointment as a Chapter 11 Examiner

II. Professional Organizations

American Bankruptcy Institute
American Institute of Certified Public Accountants
American Society of Appraisers
Association of Certified Fraud Examiners – Former Vice President, Nassau Chapter
Association of Insolvency and Restructuring Advisors – Board Member
Association of Turnaround Professionals
Institute of Business Appraisers
National Association of Certified Valuation Analysts
National Association of Bankruptcy Trustees
New York Institute of Credit – Vice Chairman and Executive Board Member
New York State Society of Certified Public Accountants
 Bankruptcy and Insolvency Committee
 Business Valuation Committee
 Litigation Committee
Turnaround Management Association
 Executive Board Member
 President Elect, New York City Chapter

III. General Professional Experience

I am the Partner-in-Charge of the Litigation Consulting, Valuation and Bankruptcy Services Department at Margolin, Winer & Evens LLP. Under my supervision, the department specializes in business bankruptcies and insolvencies, investigative accounting, business and intangible asset valuations, damage claims associated with white collar crime, professional liability, business interruption claims, intellectual property suits, torts, and matrimonial actions.

IV. General Pertinent Experience

I have qualified as an expert witness and provided testimony in Federal and State Courts. I have been Court-appointed as a Neutral Appraiser and as an Examiner of businesses in connection with various types of matters, and am an Approved Member of the Mediation Panel of the Bankruptcy Court for the Southern District of New York.

V. Mediation Training

Completed course presented by the Mediation & Effectiveness Training Institute and co-sponsored by NASD Regulation and the U.S. Bankruptcy Court for the Southern District of New York.

VI. Pertinent Bankruptcy Experience

I have represented many Creditors' Committees and Debtors as their accountant and financial

advisor. In addition, I have been retained by the Bankruptcy Court as an Examiner on several occasions as well as providing necessary forensic accounting and tax services on behalf of Chapter 7 Trustees. I have performed bankruptcy accounting and financial advisory services with the Eastern and Southern Districts of New York, and the Districts of Connecticut and New Jersey.

VII. General Pertinent Business or Legal Experience

I have an extensive financial background and have developed a considerable expertise in highly complex and technical accounting and auditing issues. I have lectured and published articles on various corporate insolvency issues and litigation and valuation related topics. I am a partner in one of the leading accounting firms in the country and have an excellent reputation with many of the premiere law firms, lending institutions, and others in the financial and real estate communities.