

■ Education & Designations

CPA – Certified Public Accountant (1996), *regulated by the State of Florida

CFF – Certified in Financial Forensics (2009), conferred by the American Institute Of Certified Public Accountants

CIRA – Certified Insolvency and Reorganization Advisor (2002), conferred by the Association of Insolvency Advisors

M.B.A., Accounting, Florida Atlantic University, 1991.

B.B.A., Accounting/Finance, Florida Atlantic University, 1990.

■ Professional History

MarcumRachlin, a Division of Marcum LLP *January 2008-present*

Barbee & Associates, Inc. *1992-2007*

■ Presentations/Seminars

- Preference Actions, 2006 National Association of Bankruptcy

■ Range of Experience

Professional career began January 1992 with Barbee & Associates, P.A. In addition to a general accounting practice, Barbee & Associates specialized in turnaround, insolvency and litigation support. Initially hired as a staff accountant, Heller's duties quickly expanded to include in-house network and IT administration as well as systems consulting with clients. Heller was promoted to Senior Accountant in 1995. In 1998, Heller became responsible for the management of turnaround, insolvency and litigation support services performed by Barbee & Associates. In January 2008, Heller joined Rachlin LLP as a Principal. Duties performed to date can be broken into four areas – traditional accounting, forensic accounting, litigation support and management. Traditional accounting duties performed by Heller include small business write-up; personal, estate and corporate income tax preparation and planning; corporate audits, reviews and compilations; and systems consulting and administration. Forensic accounting, litigation support and management duties performed by Heller relate to work performed for turnaround, insolvency and litigation clients including numerous U.S. Trustees, Receivers and Assignees as follows: temporary business management of Receivership and Chapter 11 properties and businesses; forensic review and retrieval of books and records including hard and electronic copies; concealed asset identification and retrieval; preferential and insider payment analysis; claims objection analysis; solvency analysis; Chapter 11 periodic reports; forecasts for continued operations; analysis of pro-formas required for Chapter 11 confirmation; preparation of Chapter 11 bankruptcy schedules and statement of financial affairs; and litigation support and testimony relating to the above items.

■ Fiduciary Experience

Mr. Heller has acted as both a state-court receiver and assignee.

*Licensed by the State of Florida

Professional & Civic Affiliations

- Association of Insolvency Advisors (AIA)
- American Bankruptcy Institute (ABI)
- Florida Institute of Certified Public Accountants (FICPA)
- American Institute of Certified Public Accountants (AICPA)

List of Representative Engagements:

- Action Land Development, Inc.
- Comerxia, Inc.
- Corporate Communications Group, Inc.
- James P. Driscoll
- Hospital Staffing Services, Inc. et al
- Hurst Capital Corporation et al
- Lewis B. Hecker
- Linen Supermarket, Inc.
- M2 Communications, Inc.
- Mega Mattress, Inc.
- Manatee Medical Center, Inc.
- Starcash, Inc. et al
- Murton Enterprises
- Midway Tree Farm
- Alex Valladares
- Scan Order
- Sunshine Bedding, Inc.
- Prudential of Florida, Inc.

MarcumRachlin a division of Marcum, LLP

Subject to appropriate approval authority, Mr. Heller will have access to almost 800 professionals within Marcum LLP, to use on SEC assignments across a wide range of industries. Such resources will economically integrate the firm's capabilities in accounting, auditing, tax skills, forensic, valuation, restructuring and litigation matters to assist the Receiver as warranted.

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