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Receiver

Denise D. Dell-Powell, the Receiver, is a shareholder in the Orlando office of Akerman, Senterfitt, practices commercial litigation, with an emphasis on creditor representation in bankruptcy court, state court, including foreclosures and assignments for the benefit of creditors and collection matters. Prior to joining Akerman Senterfitt, Ms. Dell-Powell represented Debtors in Chapter 11 reorganization proceedings, including the National Merchandise/Pic-N-Save case, a reorganization of a company that had over \$100 million dollars in fixed and contingent claims. She also has substantial experience in representing official committees of unsecured creditors in Chapter 11 case and secured and unsecured creditors in Chapter 7, 11 and 13. Her representation of the official committee of unsecured creditors in the *In re Marineland Ocean Resort, Inc.* case pending in the U.S. Bankruptcy Court, Middle District of Florida, played a major role in doubling the dividend to unsecured creditors. Ms. Dell-Powell received her undergraduate degree from Florida State University and her law degree from Mercer University's Walter F. George School of Law. Ms. Dell-Powell was admitted to The Florida Bar in 1991, and is a member of the Bankruptcy/UCC Committee of the Business Law Section of The Florida Bar. She also serves as Executive Counsel of the Business Law Section of The Florida Bar and co-chairs the Membership and Law Student Relations Committee. Ms. Dell-Powell has received the honor of being named as Best Lawyer in America for 2006 and 2007. She has been appointed to the Standing Committee of The Florida Bar on Student Education and Admissions to the Bar. She is also admitted to the Bars of the United States District Court in the Middle District and Southern District of Florida, and was admitted to the State Bar of Georgia in 1992. She is a member of the American Bar Association, the American Bankruptcy Law Institute, as well as the

Orange County Bar Association, Jacksonville Bankruptcy Bar Association and the Central Florida Bankruptcy Bar Association. She lectures frequently on bankruptcy and collection topics in continuing education seminars and before various trade groups.

Shareholders

Michael Goldberg and Kathryn Hoeck are the Applicants' lead attorneys responsible for performing and overseeing the matters for which the Applicants seek compensation.

Michael I. Goldberg is a shareholder in the Fort Lauderdale office of Akerman Senterfitt. Mr. Goldberg heads the bankruptcy practice group for Akerman Senterfitt's South Florida offices. Mr. Goldberg is an attorney licensed to practice law in the States of Florida and New York and is a member of the Bar of the United States District Courts for the Southern and Middle Districts of Florida. Mr. Goldberg is also a member of Bankruptcy Bar of the United States District Court for the Southern and Middle Districts of Florida, as well as the Trial Bar of this Court prior to its elimination. Mr. Goldberg has been exclusively practicing bankruptcy for almost 15 years, and his practice concentrates primarily on litigation within Bankruptcy and District Courts in Florida, New York and Delaware. Mr. Goldberg received his law degree, *magna cum laude*, from Boston University. Mr. Goldberg also holds a Masters in Business Administration and Finance from New York University where he studied, among other topics, corporate reorganizations. Mr. Goldberg is AV-rated by Martindale Hubbell Attorney Directory. Mr. Goldberg currently serves as the Receiver in several other U.S. District Court cases, including *Securities and Exchange Commission v. Latin American Services Co., Ltd.*; *Securities and Exchange Commission v. Discovery Capital, et al.*; *Securities and Exchange Commission v. AB Financing and Investments, Inc.*; *Ginsberg v. Service Five Investments, Inc.*, and *Securities and Exchange Commission v. Jack P. Utsick*. Mr. Goldberg has also represented receivers in

some of the most complicated and infamous Ponzi scheme cases in the Eleventh Circuit. For example, he was primary counsel for the receiver/trustee in the Omni Capital case-- a case in which approximately \$40 million was wrongfully converted. Mr. Goldberg is currently serving as liquidating trustee of the Omni Capital estate. Furthermore, Mr. Goldberg has represented receivers in other cases such as Premium Sales Corporation, ESM Government Securities and Hurst Capital.

Jonathan Goodman is a shareholder in the Miami office of Akerman Senterfitt. A former federal prosecutor, Mr. Goodman is an experienced trial lawyer who has tried criminal and civil cases in federal and state court, arbitration hearings and administrative proceedings. Mr. Goodman was a criminal prosecutor and civil trial lawyer with the United States Attorney's Office in Miami. Mr. Goodman has been in private practice since 1988 and represents individuals and corporations in federal and state investigations and trials and in commercial litigation, often in cases involving allegations of fraud or business misconduct.

His areas of concentration are White Collar Criminal Defense, Complex Civil Litigation, Civil and Criminal Forfeiture, Civil and Criminal RICO, Corporate & Internal Investigations, Grand Jury Representation, Health Care Fraud and Litigation, Fraud-Related Civil Litigation, Public Corruption, Financial Institution Fraud, Securities Fraud, Foreign and Corrupt Practices Act.

Kathryn B. Hoeck is a shareholder in Akerman Senterfitt's Orlando office concentrating her practice in the area of complex commercial litigation in both state and federal courts. Ms. Hoeck is licensed to practice in the State of Florida and is admitted to practice in the United States District Court for the Middle District of Florida and the Eleventh Circuit Court of Appeals. She appears *pro hac vice* throughout the country in both state and federal cases. She has represented the court-appointed receiver in a Ponzi-scheme case brought by the SEC in the

case of *Securities and Exchange Commission v. W.L. Ware Enterprises and Investments, Inc., et al.*, Case No. 6:04-CV-112-ORL-18JGG (M.D. Fla. 2004). Ms. Hoeck graduated *summa cum laude* from the University of Central Florida, and received her law degree with high honors from Florida State University College of Law in 1989. She is a member of the *Order of the Coif* and is AV Rated by Martindale-Hubbell. She is a member of the American Bar Association, Section of Litigation, Business Torts Committee and the Orange County Bar Association.

Ralph C. Losey is a shareholder in the Orlando office of Akerman Senterfitt and Co-Chair of Akerman's e-Discovery Team since 2006. He is the author of the ABA's feature book on electronic discovery for 2008: *e-Discovery: Current Trends and Cases*, American Bar Association (2008), and a law review article on the mathematics underlying e-discovery: *HASH: the New Bates Stamp*, 12 Journal of Technology Law & Policy 1 (June 2007). He is also the author of a popular weekly blog on e-discovery, *e-Discovery Team Blog*, which averages over 75,000 visits per year (<http://ralphlosey.wordpress.com>).

Ralph entered private practice in Orlando in 1980. Prior to becoming a shareholder at Akerman, he was a shareholder with Subin, Shams, Rosenbluth, Moran, Losey and Brennan, P.A., where, in addition to practicing law, he was in charge of the firm's computer systems for over 15 years.

Ralph has a long history in commercial litigation in both state and federal court, with an emphasis on technology-related issues, ERISA disputes, and fraud. He has over 70 published decisions as listed below. His experience includes one of the largest e-discovery cases in Central Florida, involving the collection and analysis of large quantities of data from hundreds of networks located throughout the country.

Ralph has unique practical experience as a computer user and programmer going back to 1978. He has worked with mainframes, minicomputers, Macs and PCs, utilizing all applications imaginable, and creating and designing software in the 1980's and Internet websites in the 1990's. Ralph was the first lawyer in Central Florida to have a computer on his desk, the first to use Westlaw, and the first lawyer in Florida with an Internet website. He was a pioneer in the field of Computer Law, dating back to the early 1980s where he developed special expertise in computer database protection, software licensing, and later, Internet law; see for instance, "The Legal Protection of Computer Databases," *Florida Bar Journal* (1991). Ralph has also worked with high-tech start-up companies, where he helped develop a foodservice database which later became the industry (IDFA) standard.

Ralph has been involved in technology disputes of all kinds, including the widely publicized case concerning the private collection and sale of a database of all Florida drivers license photographs: *Image Data, L.L.C. v. Sullivan*, 739 So.2d 725 (5th DCA 1999), and the recent e-discovery spoliation adverse inference decision, *Optowave Co., Ltd. v. Dmitri G. Nitikin*, 2006 WL 3231422 and 2006 Lexis 81345 (M.D. Fla. November 7, 2006). He was also in the first group of attorneys to be certified by the Florida Supreme Court as a Mediator of Computer Law related disputes in 1989, and has extensive experience in alternative dispute resolution.

Associates

Esther McKean is an Associate in the Orlando office of Akerman Senterfitt. She graduated from the Stetson College of Law *cum laude* in May of 2006. Ms. McKean is an attorney licensed to practice law in the State of Florida and is a member of the Bars of the United States District Courts for the Southern, Middle, and Northern Districts of Florida. Ms. McKean

focuses her practice in the areas of creditors' rights, bankruptcy, foreclosures, receiverships and commercial litigation.

Taylor Ford is an Associate in the Orlando office of Akerman Senterfitt. He graduated from Vanderbilt University *summa cum laude* and Phi Beta Kappa in 2004, and earned his law degree from Vanderbilt University Law School in 2007, where he was Vanderbilt's Moot Court champion and a notes editor of the VANDERBILT JOURNAL OF ENTERTAINMENT AND TECHNOLOGY LAW. Mr. Ford is an attorney licensed to practice law in the State of Florida and is a member of the Bars of the United States District Courts for the Southern, Middle, and Northern Districts of Florida. He focuses his practice on general and commercial litigation and is a member of Akerman Senterfitt's e-discovery team. Mr. Ford worked closely with Akerman Senterfitt shareholder Jim Foster in the e-discovery aspects of the case of *Optowave Co., Ltd. v. Dmitri G. Nitikin*, et al., which resulted in a decision reported at 2006 WL 3231422 and 2006 Lexis 81345 - Case No. 6:05-cv-1083-ACC-DAB, Doc. 90 (M.D. Fla. November 7, 2006). While Mr. Ford does not hold any formal technology credentials, he built his first personal computer at age seven and started Taylor Ford Enterprises, a sole proprietorship providing consulting services in the areas of database management, networking and telecommunications, and web site development, at the age of fifteen. He has extensive practical knowledge of database architectures, web site development, operating systems, networking, as well as some programming experience. Mr. Ford will be leaving Akerman Senterfitt to begin a two-year judicial clerkship with United States District Court Judge Gregory Presnell in the Middle District of Florida starting in September, 2008.

Brian Walsh is an Associate in the Orlando office of Akerman Senterfitt. Mr. Walsh graduated from the Hofstra University School of Law in May of 2003 and from the University of Miami School of Law Graduate Tax Program, with a Masters of Law in Taxation in May of 2004. Mr. Walsh is an attorney licensed to practice law in the State of Florida. His practice focuses on the areas of general corporate law, federal income tax, and banking and finance. Having practiced in the area of corporate law for over three years, Mr. Walsh has an extensive background in legal due diligence matters pertaining to the operations of business entities. Moreover, through his practice in federal income tax and banking and finance, along with his work for Monarch Systems, Inc., a computer oriented business management and consulting company formerly of Hazleton, Pennsylvania, he has extensive knowledge in QuickBooks and other similar accounting platforms.

Tyler Everett is an Associate in the Orlando office of Akerman Senterfitt. He graduated from the Florida State University College of Law *cum laude* in May of 2007. Mr. Everett is an attorney licensed to practice law in the State of Florida. While his practice primarily focuses on real estate and local government law, Mr. Everett has experience working on commercial and general litigation cases. Mr. Everett received a Bachelor of Science degree in Environmental Engineering from the University of Florida in December of 2003. During his engineering curriculum and subsequent career, Mr. Everett became proficient with database management and the Microsoft Visual Basic programming language and has a working knowledge of several other programming languages.

Bret Gainsford is an Associate in the Orlando office of Akerman Senterfitt. He graduated from Vanderbilt University Law School in May of 2007, and received his undergraduate degree *cum laude* from the University of Florida. Mr. Gainsford is an attorney

licensed to practice law in the State of Florida. He focuses his practice in the areas of general and commercial litigation, but has also engaged in various due diligence projects with the corporate department. Additionally, Mr. Gainsford is a member of Akerman Senterfitt's E-discovery team. At the University of Florida, Mr. Gainsford spent 2 years working with the Office of the General Counsel, wherein he participated in many due diligence projects and document reviews, as well as reviewing the University Code before final publication.

Thomas Yaegers is an Associate in the Orlando office of Akerman Senterfitt. He graduated from the Stetson University College of Law *cum laude* in December of 2005. Mr. Yaegers is an attorney licensed to practice law in the State of Florida and is a member of the Bars of the Eleventh Circuit Court of Appeals and the United States District Courts for the Southern, Middle, and Northern Districts of Florida. Mr. Yaegers focuses his practice on litigating complex commercial disputes involving a wide array of tort and contract claims including breach of contract, fraud, deceptive and unfair trade practices, misappropriation, and products liability. In addition, Mr. Yaegers has experience in foreclosures and other debt collection matters. Through his involvement in complex commercial disputes, Mr. Yaegers has become proficient with large document databases and has experience reviewing, analyzing, and seeking electronic data through discovery.

Jon Gibbs is an associate in the Orlando office of Akerman Senterfitt. He received his Juris Doctorate in 2001 from the University of Toledo, *cum laude*, and a Bachelor of Science degree from the University of Florida. He is a member of the Florida Bar and is Board Certified in Intellectual Property Law. He is registered to practice before the United States Patent and Trademark Office and practices Intellectual Property, Patents, Trademarks and Copyright, e-Discovery, Intellectual Property Licensing and Sale, Intellectual Property Litigation, and Trade

Secrets. He is a member of the Bars of the Court of Appeals for the Federal Circuit, the Eleventh Circuit Court of Appeals, the Court of Appeals for the Armed Forces, the Middle District of Florida, the Southern District of Florida and the Northern District of Florida.

Allison Gallagher is an Associate in the Orlando office of Akerman Senterfitt. She graduated from the University of Florida College of Law *magna cum laude* in May 2004. Ms. Gallagher is an attorney licensed to practice law in the State of Florida and is a member of the Bars of the United States District Courts for the Southern, Middle, and Northern Districts of Florida. Ms. Gallagher focused her practice on commercial and ERISA litigation. Ms. Gallagher also has experience in foreclosures and debt collection.

Summer Associate

Jonathan Squires is a rising third-year student at the University of Miami School of Law in Coral Gables, Florida. He is a member of both the *University of Miami Law Review* and the Charles C. Papy, Jr. Moot Court Board. Jonathan has been recognized as the winner of both the Ruby R. Vale Delaware Corporate Moot Court Competition at the Widener University School of Law and the John T. Gaubatz 1L Moot Court Competition at the University of Miami. He was also the Best Oral Advocate at the Ruby Vale competition. Currently ranked 8th in a class of more than 370, Jonathan has received book awards in both Property and Criminal Procedure. Jonathan worked as an intern for the Hon. Anne C. Conway of the United States District Court for the Middle District of Florida in the summers of 2007 and 2004. He received his undergraduate degree in Political Science in 2002 from Davidson College in Davidson, North Carolina, where he wrote his major paper about the inconsistencies of *stare decisis* in Commerce Clause jurisprudence, particularly the cases of *United States v. Lopez*, *United States v. Morrison*, and *Gonzales v. Raich*. Jonathan is also proficient in Spanish, French, and Italian.

Law Clerks

Alexsandra Cuprys is a former Law Clerk in the Ft. Lauderdale Office of Akerman Senterfitt. She received her Bachelor of Arts in Political Science from Columbia University in May 2004. Ms. Cuprys is currently attending University of Miami School of Law and is a member of the Hispanic Law Students Association. Ms. Cuprys is fluent in Spanish and Polish and proficient in French, Portuguese and Russian.

Ana Malave is a Law Clerk in the Fort Lauderdale office of Akerman Senterfitt. Ms. Malave graduated *cum laude* with a Bachelor of Arts in Economics and Political Science from Florida International University. She began her legal education in Universidad Catolica Andres Bello in Venezuela. She is currently attending Nova Southeastern University Shepard Board Law Center, where she is a member of the ILSA Journal of International and Comparative Law. Ms. Malave is a student member of the American Bar Association, the Broward County Bar Association and the American Arbitration Association's ICDR Young & International chapter. She is fluent in Spanish and French, and proficient in Italian.

Frederick Ratliff is a former Law Clerk in the Ft. Lauderdale Office of Akerman Senterfitt. He received his Bachelor of Arts in Economics and International Affairs from James Madison University in May 2002. Mr. Ratliff is currently attending St. Thomas University School of Law and is a member of the International Law Review and Business Law Society. Mr. Ratliff is fluent in Portuguese and Spanish and proficient in French.

Christian Savio is a Law Clerk in the Ft. Lauderdale Office of Akerman Senterfitt. He received his Bachelor of Science in Finance and Real Estate from Florida Atlantic University in May of 2007. Mr. Savio is currently attending Nova Southeastern University Shepard Board Law Center and is a member the ILSA Journal of International and Comparative Law. He is also a

student member of the American Bar Association, Federal Bar Association, and Broward County Bar Association. Mr. Savio is fluent in Spanish.

Ignacio Urbieto is a Law Clerk in the Ft. Lauderdale office of Akerman Senterfitt. He received his Bachelor of Arts in Economics and Psychology from the University of Notre Dame in May 2006. He is currently attending Notre Dame Law School, recently completed the London Law Program, and is a member of the Hispanic Law Students Association. Mr. Urbieto is proficient in Spanish.

Paralegals

Monica Giraldo is a Real Estate Paralegal in the Orlando office of Akerman Senterfitt. Ms. Giraldo graduated from Valencia Community College with her Associate in Science Degree in Paralegal Studies in May 2006. Ms. Giraldo's experience in the past 2 years has been in residential and commercial real estate transactions. She is fluent in Spanish.

Diana M. Guerra is a corporate paralegal in Akerman Senterfitt's Fort Lauderdale office and has worked in the legal field for over 15 years. She is also an attorney from the Republic of Venezuela. She has assisted attorneys in a wide range of corporate work, including due diligence projects, mergers, private placements, acquisitions, licensing agreements and asset purchases and sales. Mrs. Guerra is professionally fluent in Spanish and has translated legal documentation from English to Spanish and vice versa.

Arlene May M. Hutchinson is a bankruptcy paralegal in Akerman Senterfitt's Orlando office. Mrs. Hutchinson is experienced in the areas of bankruptcy, creditor's rights, and commercial litigation. She has nine years of experience as a paralegal. During her career, Mrs. Hutchinson has assisted counsel in the representation of federal court-appointed receivers in various cases initiated by the Securities and Exchange Commission and the Federal Trade

Commission. Additionally, Mrs. Hutchinson's experience also includes assisting counsel in the representation of court-appointed trustees in various bankruptcy proceedings. Ms. Hutchinson earned a Bachelor of Arts in Legal Studies – Pre-Law from the University of Central Florida in 2000, a Juris Doctorate from Florida A&M University College of Law (Orlando) in 2005, and is a Florida Registered Paralegal

Jill Lindvall is a Florida Registered Paralegal in the Orlando office of Akerman Senterfitt and has worked in the legal field for almost 20 years. She is a Litigation Paralegal with over 10 years experience in bankruptcy matters. Ms. Lindvall graduated from Valencia Community College with her Associate in Science – Legal Assistant degree and also holds a Bachelor of Arts degree in Organizational Management from Warner Southern College.

Kimberly Matregrano (Abbate) is a Florida Registered Paralegal in the Fort Lauderdale office of Akerman Senterfitt and has worked in the legal industry for the past 18 years. Mrs. Matregrano works under the direction of Michael Goldberg who heads the bankruptcy practice group for Akerman Senterfitt's South Florida offices and who has served as a Federal Court Receiver in some infamous Ponzi Scheme cases. For the past three years she has dedicated the majority of her time managing both small and complex receivership cases for Mr. Goldberg, and has extensive experience working on commercial litigation matters. Mrs. Matregrano was certified as a paralegal in 1995 by the National Association of Legal Assistants ("NALA") and earned her Paralegal Certificate from the Legal Career Institute in 1990.

Suzanne Miller has been a Litigation Paralegal in the Orlando office of Akerman Senterfitt for 19 years, specializing in creditor's rights, complex foreclosures and judgment enforcement. She earned a Bachelor's degree in Legal Studies from the University of Central

Florida in 1989 and is currently a Florida Registered Paralegal. Ms. Miller has extensive experience with researching and locating assets.

Marcy Nalley is a Florida Registered Paralegal in the Orlando office of Akerman Senterfitt and has worked in the legal field for almost 17 years. Mrs. Nalley graduated from Valencia Community College with her Associate in Science Degree in Paralegal Studies in December 1995. Mrs. Nalley is experienced in the areas of labor and employment, construction litigation, creditor's rights, commercial foreclosures and judgment enforcement.

Dawn Linn Todd is a Litigation/Bankruptcy Paralegal in the Orlando Office of Akerman Senterfitt and has been a paralegal in Orlando for 24 years. Ms. Todd's expertise for the past 10 years has been in creditor's rights, residential and commercial foreclosures, and judgment enforcement. As such, Ms. Todd has additional experience with researching and locating potential debtor assets and domestication of foreign judgments. She earned her Bachelor's Degree in Legal Studies from the University of Central Florida in 1988.

Librarians

Alexandra D. Olson is a professional Librarian in the Orlando office of Akerman Senterfitt and has worked in law libraries for more than seven years. Ms. Olson received her Master's Degree in Library Science from the University of South Florida and has a Bachelor's in Criminology and Psychology from the University of Miami.

Larry Stallings is a professional Librarian in the Orlando office of Akerman Senterfitt. He has been a reference / research Librarian for 29 years, including 9 years as a Law Librarian. Mr. Stallings received his Master's Degree in Library Science from Florida State University, from which he also received his Bachelor's Degree in Business Administration.

Computer Support

Jarrold Allen was an Elite Systems Analyst for Akerman Senterfitt. He has over 12 years of experience in maintaining, troubleshooting and supporting software and servers. Mr. Allen attended the Webster College paralegal studies program. He then went on to earn his SQL Certification from New Horizons in Orlando, Florida.

James Ross is a Network Engineer with more than 9 years of experience in the field of information technology. He has extensive experience with Windows 2000/2003 Servers, WAN, LAN, and Cisco networking equipment. Mr. Ross received most of his training while serving in the U.S. Marines, where he received a A+, N+, Cisco CCNA certifications and a Department of Defense “secret” clearance. He has been with Akerman Senterfitt for one year as a network engineer. His primary task is maintaining the WAN (MPLS and EVPN) connectivity between their primary data center and remote offices. Mr. Ross is also involving with LAN, internet filtering, anti-virus, anti-spyware, internet and MPLS security, and workstation and email encryption.

N. Dean Sapp is a former IT Security Manager/IT Security Specialist, and Network Engineer in the Orlando office of Akerman Senterfitt. He has extensive experience in computer network support, including positions as software test engineer, hardware and software test associate. He earned a Bachelor of Science Degree in General Studies from Brigham Young University, and an Associate of Arts in Business Administration with Honors from Central Florida Community College. He also holds several industry certifications, and is a member of ILTA.