

Biography:

TODD BERESIN - CPA MANAGING DIRECTOR



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Todd Beresin is a CPA licensed in the state of Georgia with more than 23 years of experience in real estate receivership & property management, financial accounting, auditing, income tax, litigation support, bankruptcy consulting and due diligence services.

Since joining GlassRatner in 2009, Mr. Beresin has served as CFO of our real estate receivership & property management affiliate, GlassRatner Management & Realty Advisors, where he has provided hands-on leadership for the successful execution of over 400 receivership and management assignments dealing with billions of dollars of real estate assets across the US.

Mr. Beresin holds Finra Series 7, 24 & 27 certifications and serves as CFO for our licensed broker-dealer affiliate, GlassRatner Securities LLC, overseeing all reporting and compliance matters.

Mr. Beresin is also a Managing Director on the Advisory team. Some of his recent assignments include:

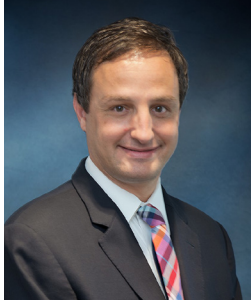
- Served as interim financial manager and assistant to the CRO for a distressed company providing design, engineering and construction services to industrial manufacturing facilities
- Served as lead consultant in an investigation involving HOA books & records for a high profile Class A property in the hospitality industry
- Served as lead consultant in an investigation involving recalculation and analysis of historical distributions in the residential real estate industry
- Provided accounting and forecasting support in a Chapter 11 assignment in the transportation industry
- Todd is a key member of the firms growing due diligence practice and participates in due diligence assignments around the country on a regular basis.

Prior to joining GlassRatner, Mr. Beresin served as the Corporate Controller of Wood Partners, a top 3 multi-family developer in the United States. In this position, Mr. Beresin directed a team of 20 accounting professionals, resolved technical accounting issues, and created new accounting policies involving revenue recognition, derivatives, investment accounting, construction accounting, fair value impairment, variable interest entities and deferred revenue. Mr. Beresin also implemented a major conversion to U.S. GAAP from tax basis books for over 100 entities.

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Mr. Beresin began his career in public accounting with Habib, Arogeti & Wynne, P.C., the largest local Atlanta firm, working on both tax and audit engagements, predominantly in the real estate industry. From there, he joined BVT Equity Holdings, a commercial real estate development and management company headquartered in Munich, Germany, with U.S. operations in Atlanta. After several years training and managing staff accountants, implementing standard monthly financial reporting packages and coordinating a property management and GL software conversion, Mr. Beresin transitioned into operations at BVT Equity Holding as a senior development financial analyst. In this role, he evaluated and made recommendations to the board on prospective commercial mixed-used projects, prepared syndication offering brochures, and project managed joint venture developments.

In 2003, Mr. Beresin became the Controller of Harmony Properties, Inc., an owner and operator of multi-family properties. In this capacity, Mr. Beresin directed the company's accounting, finance and treasury management operations, and led monthly senior management meetings and annual strategic planning sessions. During his tenure with Harmony, Mr. Beresin created and implemented a preferred vendor program resulting in significant savings, an internal audit program, and established a continuing education training program for all employees.

In 2005, Mr. Beresin was tapped as the Senior Director of Accounting & Finance for Housing Systems, Inc., a regional owner, operator and rehab developer of workforce housing throughout the Southeast and Midwest. In this role, Mr. Beresin managed the finance and accounting operations as well as treasury and risk management. He identified and corrected accounting errors that led to recovery of monies in the seven figures. He also successfully performed property management and GL software conversions for 50 different entities. In addition, Mr. Beresin was able to reduce annual compliance and audit costs by 50 percent.

Mr. Beresin graduated from Boston University with a BS in Business Administration with a concentration in Accounting.