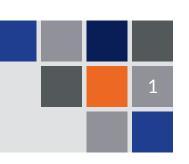
## Biography:

## TODD BERESIN - CPA CFO/COO





vCard

Todd Beresin is a licensed CPA with more than 23 years of experience in real estate accounting and finance. Mr. Beresin is a leader in our real estate receivership and management affiliate, GlassRatner Management & Realty Advisors LLC, where he has served as Chief Financial Officer since joining GlassRatner in 2009. Mr. Beresin is also part of our due diligence advisory services team, assisting lenders and investment bankers in evaluating prospective loans and/or equity investments. Mr. Beresin also works on litigation support matters involving partnership disputes as well as has served as Interim Controller in our management services practice. In addition, Mr. Beresin is licensed in FINRA series 7, 24 and 27 and oversees the financial reporting compliance for GlassRatner Securities LLC, our licensed broker-dealer affiliate.

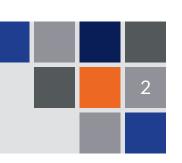
Prior to GlassRatner, Mr. Beresin served as the Corporate Controller of Wood Partners, a top 3 multi-family developer in the United States. In this position, Mr. Beresin directed a team of 20 accounting professionals, resolving technical accounting issues, creating new accounting policies involving revenue 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.

Mr. Beresin began his career in public accounting with Habif, 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 Todd 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.

## Biography:

## TODD BERESIN - CPA CFO/COO





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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 in 1993 from Boston University. He received a BS in Business Administration with a concentration in accounting.