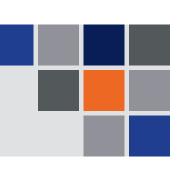
Biography:

TESS WOLFF - CPA, CFE ASSISTANT DIRECTOR





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Tess Wolff is a CPA with over ten years of experience in Forensic Accounting, Bankruptcy Consulting and Litigation Support. Since joining GlassRatner in 2007, Tess has been involved in corporate investigations, receiverships, liquidating trusts and specialty real estate projects. Some examples of Tess' experience include:

- Assisting testifying expert in performing analyses and compiling evidence in Foreign Corrupt Practices Act (FCPA) cases on behalf of a foreign state-owned energy company;
- Performing counterparty and vendor due diligence;
- Tracing assets in complex litigation involving real estate and healthcare kick-back schemes;
- Working on borrower/debtor due-diligence assignments on behalf of lenders and private equity firms which encompass interviews, cash reconciliation and quality of earnings analyses for both domestic and Latin American companies;
- Conducting Fraud Risk Assessments for at-risk companies;
- Preparing preferential and fraudulent transfer analyses, monthly and quarterly operating reports and bankruptcy petitions and schedules;
- Financial advisory services for Chapter 11 Debtors, Creditors, Trustees and other fiduciaries including financial statement analysis and preparation of budgets and forecasts;
- Managing claims reconciliation process including the distribution of funds to creditors;
- Review of companies' financial statements and books & records to assess accuracy and perform other accounting functions as needed;
- Compiled data and assisted with the packaging of troubled loan pools for the FDIC:
- Involved in preparation of income tax returns for individual and corporate debtors and liquidating trusts;
- Provided property management services including performing initial assessment of property, overseeing capital expenditures and preparing financial statements for court-appointed Receivers, lenders and loan servicers related to distressed or foreclosed multi-family properties.

Tess is a CPA (Certified Public Accountant) licensed in the State of Connecticut as well as a CFE (Certified Fraud Examiner). She is also a licensed real estate professional in Florida and is fluent in Spanish. Tess graduated from the University of Florida with a Bachelor of Science degree in Marketing and a minor in French and then went on to receive her Masters in Accounting with a concentration in Forensic Accounting from Florida Atlantic University.