

EXHIBIT 1



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Maria M. Yip, CPA, CFE, CIRA, CFF

Ms. Yip is co-founder of Yip and Levi, LLC, a firm specializing in forensic accounting, financial investigations, bankruptcy, business valuations and the handling of tax controversies serving clients in the United States and abroad. Ms. Yip worked for Price Waterhouse, Arthur Andersen, and as a partner at Grant Thornton led the forensic accounting practice for Florida.

Ms. Yip is a Florida certified public accountant (CPA), certified fraud examiner (CFE), certified insolvency and restructuring advisor (CIRA) and is certified in financial forensics (CFF) by the American Institute of Certified Public Accountants. She has more than 19 years of experience serving as a consultant and expert witness in commercial disputes, litigation, and arbitration. Clients include attorneys, receivers, and trustees representing individuals, corporations, board of directors (audit committees) and governmental agencies in need of expertise in litigation support, financial investigations, receiverships and insolvency matters.

Ms. Yip serves as an expert witness in Federal and State court, international litigation and arbitration matters. She also serves as a United States Bankruptcy Trustee in the Southern District of Florida. She has previously served in fiduciary roles as a court-appointed examiner and custodian. Ms. Yip has served as accountant and financial advisor to receivers appointed in numerous SEC, CFTC and FTC matters.

Ms. Yip has extensive experience in the tracing of funds and the reconstruction of financial business records in civil and criminal matters. Ms. Yip has experience calculating economic damages in breach of contract and other commercial disputes. She has experience in the preparation of financial affidavits and conducting financial investigations in marital disputes. Ms. Yip assists counsel with a detailed review and analysis of business records, assistance with discovery, and preparation of analyses, written reports, demonstrative exhibits and testimony. Ms. Yip presents the facts, the methodology employed and the conclusion of her analyses in a clear and concise manner.

Ms. Yip has significant experience conducting internal and external financial investigations of alleged business frauds including white-collar investigations, embezzlement and asset misappropriation, financial reporting and securities fraud. She conducts interviews, performs detailed analysis of financial and operational information to determine the facts, identifies the scheme(s) employed and the person(s) involved, traces misappropriated funds, identifies potential sources of recovery, determines the impact on financial statements and assists with evaluating reliance by third parties. Ms. Yip has significant experience with investigations in Latin America and is fluent in Spanish.

Ms. Yip has effectively provided consulting and expert witness services to attorneys in connection with Latin American and Caribbean matters as a result of her experience in complex matters combined with her language capabilities and cultural understanding.

Ms. Yip holds a Bachelor of Accounting degree from Florida International University. She is a member of the American Institute of Certified Public Accountants (AICPA), Florida Institute of Certified Public Accountants (FICPA), Association of Certified Fraud Examiners (ACFE), Association of Insolvency and Restructuring Advisors (AIRA) and on the Florida International University School of Accounting Advisory Board.

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FORENSIC ACCOUNTING & FINANCIAL INVESTIGATION

REPRESENTATIVE DOMESTIC ENGAGEMENTS

- Forensic accounting and litigation support to counsel representing a global manufacturing company in a tortious interference case. The scope of the services included the preparation of a detailed analysis of the economic damages suffered by the company.
- Forensic accounting and litigation support to counsel representing an insurance carrier defending a legal malpractice cases. The scope of the services included an analysis of the damages claimed and assisting counsel with the discovery process (documents and deposition) and the preparation of exhibits for mediation.
- Forensic accounting and litigation support for counsel representing a real estate joint venture partner. The scope of the services included reconstruction of the books and records which had been comingled and calculating the amounts due to each partner. Evidence was presented in the form of a report and testimony at trial.
- Forensic accounting and litigation support for counsel representing an insurance company. The scope of the services includes determining whether one of the executives had misappropriated assets and was engaged in self-dealing.
- Forensic accounting and litigation support for counsel representing a real estate joint venture partner. The scope of services included the preparation of a detailed analysis of the sources and uses of funds to determine whether there was a misappropriation of assets.
- Served as forensic accountant for a mezzanine lender and its counsel. Our scope of services included an investigation of a national merchandising company to which it had loaned funds, and analyzing evidence to assist in the identification of potential causes of action.
- Forensic accounting and litigation support to counsel with the State of Florida Attorney General's Office - Statewide Prosecution. Our scope of services included the calculation of damages suffered by the victims of a fraudulent investment scheme.
- Forensic accounting and litigation support to counsel in matters in which they represented clients in complex marital disputes. Our scope of services included a detailed analysis of the sources and uses of funds at the corporate and individual level.
- Forensic accounting and investigative services to counsel representing a national secured lender of an affordable housing developer in the Midwest.
- Forensic accounting and investigative services for a distributor of perfumes and cosmetics.
- Forensic accounting and investigative services to counsel for the audit committee of a global employee-owned company in the construction industry.
- Forensic accounting and investigative services to counsel representing one of the largest U.S. glazing contractors.
- Forensic accounting and investigative services for a leading firm in heating, air conditioning, plumbing and ventilation industry in the Northeast.
- Forensic accounting and investigative services for company specializing in heavy maintenance on various types of commercial and governmental aircraft.
- Forensic accounting and investigative services for a premier manufacturer and distributor of hair and personal grooming products.



REPRESENTATIVE INTERNATIONAL ENGAGEMENTS

- Forensic accounting and litigation support to counsel representing a reinsurance company incorporated in Bermuda. The scope of services included determining whether the funds utilized by related parties to pay premiums emanated from funds recorded on the companies' books and records, determining whether there was evidence of a parent/subsidiary relationship among the companies, and analyzing the dividends declared and paid. The vast majority of the documents in this case are in Spanish.
- Forensic accounting and litigation support services to counsel representing a Mexican citizen that is alleged to have siphoned corporate funds for a personal investment in the U.S. The scope of services includes performing a detailed analysis of the ultimate source of the investments made over numerous years. The vast majority of the documents in this case are in Spanish.
- Forensic accounting and litigation support services to the external counsel representing the Central Bank of Ecuador in connection with litigation against the owners of a failed Ecuadorian bank. The scope of services included the identification, review and detailed analysis of volumes of transactions and documentation reflecting the flow of funds from the Ecuadorian bank to hundreds of entities owned wholly or in part by the owners of the Ecuadorian bank.
- Forensic accounting services provided to counsel representing a U.S. joint venture partner in the utilities industry by leading an internal investigation in Colombia of its Colombian joint venture partner in connection with a review in progress being conducted by a Colombian governmental agency.
- Forensic accounting services for the autonomous Venezuelan agency analogous to the FDIC in the United States, Fondo de Garantía de Depósitos y Protección Bancaria, leading an investigation to recover property unlawfully diverted from the banks in the agency's portfolio. The services included analyzing volumes of transactions between financial institutions and numerous related companies, identifying fraudulent transfers, analyzing the financial condition of the institution and identifying the ultimate beneficiaries of the fraudulent transfers.
- Forensic accounting services for the U.S. Bankruptcy Court in the review and analysis of various business issues associated with the sale of Venezuela's Banco Latino International, a Florida Edge Act Bank. The services included a detailed review of numerous insider transactions.
- Forensic accounting and investigative services for a publicly-held U.S. company in the security industry with the investigation of whistleblower allegations relating to operations in its Venezuelan subsidiary.
- Litigation support in a breach of contract claim brought in the U.S. by a Venezuelan banana producer against a global fruit distributor. The scope of services included an in-depth analysis of the producer's business and its financial condition as it related to the claims in determining the amount of consequential damages resulting from the distribution agreement.
- Forensic accounting and litigation support to counsel of a global electronics concern in a breach of contract claim brought in the U.S. against a global electronics concern brought by its Peruvian distributor. The scope of services included an in-depth analysis of the distributor's business and its financial condition as it related to the claims.

EXHIBIT 1



- Forensic accounting and investigative services for a publicly-held U.S. company in the nutrition industry with the investigation of whistleblower allegations regarding its Mexican operations.
- Forensic accounting and litigation support to counsel of a global heavy machinery concern relating to breach of contract claim brought by companies involved in the distribution of parts in Latin America. The scope of services included and in-depth analysis of the distributor's business and its financial condition as it related to the claims.
- Forensic accounting and litigation support services to counsel representing a U.S. fertilizer manufacturer in connection with a dispute between the company and a customer with claims regarding damaged crops in Panama.
- Litigation support to arbitrator in a binding arbitration relating to a breach of contract claim between two joint venture partners, a global food distributor and an agricultural concern in the Dominican Republic. Services included establishing guidelines for the arbitration, administering the arbitration process, identification of relevant documents, review of documentary evidence produced by both parties and preparation of financial analyses related to the disputes at issue in the arbitration.
- Forensic accounting and investigative services for a publicly-held U.S. company in the earth-moving equipment industry with the investigation of whistleblower allegations regarding its Mexican subsidiary.
- Litigation support in a breach of contract claim brought in the U.S. by an Argentine joint venture partner and a global conglomerate. The scope of services included the analysis of commissions due pursuant to the terms of an agreement.
- Forensic accounting and investigative services to counsel representing one of the world's largest producers of automotive locks and keys resulting from a whistle-blower complaint regarding its Mexican subsidiary.
- Forensic accounting and litigation support to counsel representing a large financial institution in a significant lender liability action filed as a counter-claim to a bank action against a loan guarantor. The services included an analysis of fraudulently diverted cash and collateralized assets by the owner/loan guarantors of the Ecuadorian construction company borrower to their own accounts resulting in a multi-million dollar loan default.
- Forensic accounting and investigative services for an international wire-transfer service business requiring a reconciliation of its transfers.

RECEIVERSHIP EXPERIENCE

REPRESENTATIVE ENGAGEMENTS

- Serve as a consultant to the Securities and Exchange Commission in the pre-litigation phase of an investigation into a potential Ponzi scheme.
- Serve as an expert to assist in developing a distribution plan for the K.W. Brown Securities and Exchange Commission Fair Fund.

EXHIBIT 1



- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. Tropical Village, Inc. in the United States District Court-Middle District of Florida (Orlando) in an SEC enforcement action against a development company engaged in the unlawful sale of unregistered securities in the form of real estate investment contracts for developments located in the State of Florida, Georgia and Texas. Services included a detailed review and analysis of financial records and reconstruction of financial information to determine the sources and uses of investor funds, and preparation of reports for investors' claims analysis.
- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. Viatical Capital, Inc. et al. in the United States District Court-Middle District of Florida (Tampa) in an SEC enforcement action against a company in the viaticals business. Services included the shut-down of the operations, return of property to the landlord and other lessors, tracing of funds from investors, tracing of funds to insiders, assistance in pursuit of various causes of action and in the claims process.
- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. KS Advisors, Inc. et al. in the United States District Court-Middle Court of Florida (Ft. Myers) in an SEC enforcement action against a company in the hedge-fund business. Services included the shut-down of the operations, tracing of funds from investors, tracing of funds to insiders, assistance in discovery process, assistance in pursuit of various causes of action and in the claims process.
- Served as accountant and financial advisor to Martin Kahn, Receiver for American Financial Group in the shut-down of operations, tracing of funds, and providing assistance to governmental agencies with their investigations.
- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. Discovery Capital Group, Inc., Erik Walsh and John Abresch in the United States District Court-Southern District of Florida in an SEC enforcement action providing an accounting of the investor funds.
- Served as accountant and financial advisor in the Receivership of Commodities Futures Trading Commission v. Carrington Financial.
- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. Medco in an SEC enforcement action providing an accounting of the investor funds.
- Served as accountant and financial advisor in the Receivership of Securities and Exchange Commission v. Morganstern in an SEC enforcement action providing an accounting of the investor funds.
- Served as accountant and financial advisor in an enforcement action by the Federal Trade Commission against Raymond Urso, Bridgeport & Associates, Prestige Advertising, Inc. NBBB, and others in the United States District Court - Southern District of Florida. Services included assisting during the "boiler room" raid, gathering evidence and providing an accounting of the investor funds.



FIDUCIARY EXPERIENCE

REPRESENTATIVE ENGAGEMENTS

- Served as Court-appointed Examiner In re: Consolidated Yacht Corporation, including preparation of examiner report and recommendation for the appointment of a trustee.
- Served as Chapter 7 Trustee In re: Jose E. Carro, an individual involved in complex business dealings including the pursuit of various causes of action.
- Served as Chapter 7 Trustee In re: Michael Vazquez, an individual involved in complex business dealings including the pursuit of various causes of action.
- Served as Chapter 7 Trustee In re: Fusion Telecom, Inc., Debtor was in the business of selling prepaid phone cards including the pursuit of various causes of action.
- Served as Court-appointed Custodian for Clifton Corporation In re: Annie Hahr McKay, Debtor and In re: William Douglas Pawley Jr., Debtor.

INSOLVENCY EXPERIENCE

REPRESENTATIVE ENGAGEMENTS

- Served as accountant and financial advisor to counsel for debtors, creditor's committees, unsecured creditors' committees, trustees, and liquidating trustees. Our scope of services included the identification and analysis of potential preference and fraudulent conveyance actions, reconstruction of financial transactions and tracing of funds, and preparation of statements and schedules in the following bankruptcy matters:
 - American Services Corporation
 - APL
 - Aspen Marine
 - Beaulieu
 - Book Wholesalers d/b/a Southern Book Service
 - Banco Latino
 - Caruana/Springhill
 - Collegebound
 - Flagship Healthcare
 - Glenbeigh Hospitals
 - Integrated Health Services (I.H.S.)
 - Intracorp
 - Kellstrom Industries
 - Luke Records
 - Miramar Electric
 - NAL Acceptance Corp.
 - National Merchandising
 - Paramount Payphones
 - Peaches Entertainment Corporation
 - Phoenix Continental
 - Physicians Corp. of America
 - Rich International Airways
 - South Florida Forwarding
 - Southern Underwriters
 - Southwin
 - Strategica
 - Swartz
 - Sunshine Metal
 - TCPI
 - Tirador & Associates
 - Tires & Auto Parts
 - Total World Communications
 - TUSA (Tropical Rent-A-Car USA)
 - World Terminal
 - Worldwide Web Systems
 - 848 Brickell
 - Zaczac, George and Lourdes