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<u>I. Profession</u>	<u>Accrediting Agency or Jurisdiction</u>	<u>Date of Admission</u>
Attorney	State of New York	1994
	United States District Court for the Southern District of New York	1994
	United States District Court for the Eastern District of New York	1998

<u>II. Professional Organization</u>	<u>Date of Admission</u>	<u>Active/Inactive</u>
American Bar Association	1994	Active

III. General professional experience:

From August 1993 through August 1995, I served as a law clerk for three bankruptcy judges in the Southern District of New York: the Honorable Tina L. Brozman, the Honorable John J. Connelly, sitting by special designation, and the Honorable Adlai S. Hardin, Jr. After the conclusion of the clerkships, I joined Milbank, Tweed, Hadley & M^cCloy LLP as an associate in the Financial Restructuring Group. In April 2000, I joined MoneyUnion, Inc., an internet startup, as its General Counsel. Since January 2001, I have practiced law, both as a sole practitioner and, from October 2001 through November 2002, as “of counsel” at the firm of Gazes & Associates LLP. At present, Gottfried & Associates, P.C, is involved primarily, but not exclusively, in the practice of bankruptcy law.

IV. General pertinent experience:

In addition to the formal mediation training described below, my responsibilities as a law clerk in the Bankruptcy Court required me to conduct informal settlement conferences and to facilitate resolutions of discovery and other disputes. My responsibilities as attorney for bankruptcy trustees in large and small, domestic and international, liquidation cases has offered many opportunities to facilitate and consummate resolutions of complex disputes between parties

holding competing and adverse interests.

V. Mediation training:

Advanced Negotiation and Mediation Skills Training, 24 hours, sponsored by Abrams Mediation & Negotiation, Inc. and the U.S. Bankruptcy Court for the Southern District of New York.

VI. Pertinent bankruptcy training:

As a law clerk, I assisted the bankruptcy judges for whom I worked in the administration of large and complex reorganization cases as well as small and contested personal liquidation cases. As a practicing attorney, I have represented debtors and trustees as well as secured and unsecured creditors in large and small reorganization and liquidation cases, including a five year engagement liquidating a U.S. and Swiss metal trading company through coordinated, transnational liquidation proceedings. In each of my engagements, I have endeavored to, and generally been able to, achieve consensual resolutions of complex issues that would otherwise require litigation.

VII. General pertinent business or legal experience :

In May 1985, I received a masters degree in business from Carnegie-Mellon University's Graduate School of Industrial Administration. After graduate school, I joined Analog Device, Inc. as a financial and operations analyst working principally in the corporate information services department and for the Corporate Controller. In 1988, I joined American International Group as an operations management consultant. Before attending law school in 1990, I also served as an independent, small business consultant focusing on operations restructuring and the implementation of financial accounting software.