

**Stuart Fleischer**  
**Stuart Fleischer Associates**  
**386 Park Avenue South**  
**Suite 700**  
**New York, NY 10016**  
**Tel: 212-686-9220**  
**Fax: 212-686-0219**  
**E-mail address: stulflei@aol.com**

**File Last Updated: 3/3/00**

<b><u>I. Profession</u></b>	<b><u>Accrediting Agency or Jurisdiction</u></b>	<b><u>Date of Admission</u></b>
Certified Public Accountant	New York State	1965
Certified Insolvency and Restructuring Advisor		

<b><u>II. Professional Organization</u></b>	<b><u>Date of Admission</u></b>	<b><u>Active/Inactive</u></b>
New York State Society of CPAs		
American Institute of CPAs		
Association of Insolvency and Restructuring Advisors		
American Bankruptcy Institute		
National Association of Bankruptcy Trustees		

**III. General professional experience:**

Arthur Young & Company, a "big eight" accounting firm, for 29 years the last 19 of those years as Partner. Partner in charge of a number of the firm's largest multi-national accounts. Organized Arthur Young & Company's insolvency and bankruptcy department in the early 1980's and was the National Chairman of that organization until Arthur Young's acquisition by Ernst and Whinney.

Chairman of Stuart Fleischer Associates, an accounting and consulting firm specializing in bankruptcy and insolvency consulting, fraud investigations, valuation, litigation support and expert witness assignments concerning solvency, damage measurement, valuation and other accounting issues.

**IV. General pertinent experience:**

Close to twenty of years of insolvency and bankruptcy consulting experience including litigation support and expert witness work at Arthur Young and, since February 1992, as Chairman of Stuart Fleischer Associates.

**V. Mediation training:**

A course sponsored by the southern District of New York.

**VI. Pertinent bankruptcy training:**

Various specialized courses both as an instructor and participant. Attendance at the annual National Conference of Bankruptcy Judges since the late 1980's.

**VII. General pertinent business or legal experience:**