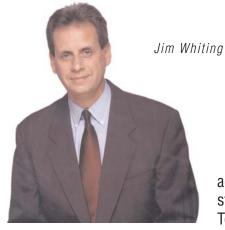


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Jim Whiting's career includes broad experience in financial accounting and reporting, forecasting, budgeting, and tax- oriented strategic planning. During five years with the predecessor to Deloitte & Touche, he worked with clients in manufacturing, real estate investment

and development, service industries, and banking. Beyond experience in the traditional tax and account ing services, Jim gained expertise at Deloitte in dealing with the issues confronting small businesses and their owners.

Later, as a controller for a real estate investment banker, Jim implemented consolidated financial reporting systems, installed cash management programs and developed internal accounting controls and procedures to enhance productivity and improve efficiency. Multiple entity structuring with an emphasis on partnership taxation was his tax focus.

As a 20-year partner with Krauss Whiting, Jim manages a variety of engagements including due diligence reviews, business valuations, assistance with SEC reporting, debtor reorganizations, new capital raises and credit negotiations. His clients include private-equity and hedge fund investment partnerships, professional practices, e-commerce companies, distributors and other sales organizations, manufacturing and service companies, construction contractors, real estate and software developers, and high-net-worth individuals.

Jim is a CPA and a federal and state licensed agent of the firm's registered investment advisor. Mr. Whiting has contributed his expertise as a board member, chairman, treasurer and coach of several philanthropic and youth development organizations in New Haven and Fairfield Counties. He is also a member of several business advisory boards including a publicly-held financial institution. A cum laude graduate of Fairfield University and a life-long Connecticut resident, Jim lives in Fairfield with his wife, Daryl, and their two daughters.