

CURRICULUM VITAE
GERARD A. MCHALE, JR.

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**Asset Administration, Management,
Reorganization and Recovery Services Partner**

Experience:

With more than forty years of experience assisting distressed companies in restructuring, reorganizing and liquidating, Mr. McHale is one of the original pioneers in this specialty profession. He has been appointed chapter 11 trustee, receiver, examiner, chief restructuring officer, liquidating trustee, expert witness, financial advisor for creditors committee and debtor's accountant in a myriad of bankruptcy, federal and state cases.

Mr. McHale's background also includes forty years of public accounting experience. He is a founding partner of McHale, Caruso, Scullion & Knox, P.A. His accounting career started with the international public accounting firm of Arthur Andersen & Co., where he spent six years continually advancing and rising to the level of Audit Manager. In that capacity, he performed accounting and auditing engagements dealing with a wide range of entities.

He has extensive expertise with fraud and mismanagement-related cases. In this regard, Mr. McHale's experience runs the gamut from small companies to international enterprises. In various roles as chapter 11 trustee, liquidating trustee and receiver, Mr. McHale has recovered and distributed more than one billion dollars to affected investors and creditors.

Mr. McHale has over forty years of management and operational experience. His matters have spanned many industries, including real estate, banking, automotive, oil and gas, agriculture, hospitality and leisure, utilities, media (radio and television), nursing homes, construction and technology.

Mr. McHale is actively involved in the local business community. He was Chairman of the Board of BancFlorida Financial Corporation (January, 1992 - August, 1994), (a NYSE company) and parent company of BancFlorida, a \$1.5 billion thrift serving Southwest Florida. He also served as a Board Member and Director of a number of local businesses, including BancFlorida, where he was Chairman of the Audit Committee and Special Assets Committee. He was a Founding Director of Parkway Federal Savings Bank, Community Bank of Naples, First Community Bank of Fort Myers, was an Area Director of First Florida Bank, and was on the Board of Directors of Southern Pacific Bank in Los Angeles, California. He was on the Executive Committee of United Way. He is also a Past Commodore of the Royal Palm Yacht Club, member of the International Order of the Blue Gavel (an organization of past-commodores), a past-Director to the Florida Council of Yacht Clubs, a former panel member of the American Arbitration Association and currently a member of the American Bankruptcy Institute's committee on Commercial Fraud. He also currently serves on the Board of Trustees of Hodges University (formerly International College).

Work Experience:

1995 to Present – Since, 1995, while remaining a Senior Partner at McHale, Caruso, Scullion and Knox, PA, he has relocated the bankruptcy, receivership and litigation support practice of his business to 1601 Jackson Street in downtown Fort Myers. Here he and his group focus entirely on those business areas.

1978 to Present – Senior partner in the accounting firm of McHale, Caruso, Scullion & Knox, PA. Client responsibility primarily in bankruptcy, receiverships, insolvencies, real estate litigation, and estate administration matters.

January 1974 to 1980 – Court appointed Receiver for three geographically separate condominium development companies. Responsible for working relationships with banks, construction lenders and negotiations for end-loan commitments. Established reporting system for all locations, as well as implementation of non-financial reporting systems and procedures.

After successful completion of foreclosures, remained on as manager of the projects for the construction lender, Lomas & Nettleton Mortgage Investors, a New York Stock Exchange listed company.

July 1973 - January 1974 – Controller of Riverton Properties, Inc., Rochester, New York, a new community development sponsored by the Department of Housing and Urban Development. Responsible for all phases of accounting and reporting.

September 1971 to July 1973 – Audit Manager for Arthur Andersen & Co., Rochester, New York. Responsible for Practice Development for Real Estate and Construction for upstate New York. Member of Merger and Acquisition team aiding in Financial and Advisory Tax aspects of structuring mergers, acquisitions, reorganizations and liquidations. Responsible for annual audits for a number of public companies trading from OTC thru NYSE. Full familiarity with SEC reporting requirements as well as application of recent filings of the Accounting Principles Board and Financial Accounting Standards Board. Audit clients varied from \$250,000 through \$250,000,000 annual sales.

November 1970 - September 1971 – Controller, Northeast Division of Continental Telephone Company (a NYSE company). Responsible for all financial, tax and budget reporting for 36 operating companies in seven states and three provinces of Canada. Directly supervised managers of General Accounting, Tax Accounting, Cash Planning, Plant Accounting, and Revenue Accounting. Total staff in excess of 100 people.

June 1967 - November 1970 – Audit Staff, Arthur Andersen & Co., Rochester, New York. As commercial audit staffman had the responsibility for largest client in the Rochester Office (Continental Telephone). Instituted CPM approach to audit, resulting in 20% saving of required staff-time and greatly aiding overall office utilization rates.

As a senior, had responsibility for training program for new staffmen. Had abnormally fast progression rate being promoted to semi-senior after only one-year and to senior after second year with the firm.

Prior to 1967 – Worked a variety of jobs to pay for education. Worked full-time and carried full semester schedule in final year of college.

Education:

Wilkes College, Wilkes-Barre, Pennsylvania.

Bachelor of Science-Commerce and Finance;

Major - Accounting; Minor – Engineering

Dean's list, Straight "A" in Accounting;

Class President – Freshman year;

Elected Student Government Representative Junior and Senior years.

High School and Grade School – St. Mary's, Wilkes-Barre, Pennsylvania.

Active in Student Government, holding various elected positions.

Professional Memberships:

American Institute of Certified Public Accountants

Florida Institute of Certified Public Accountants

New York State Society of Certified Public Accountants

State of Florida - Licensed Real Estate Broker

American Bankruptcy Institute Commercial Fraud Committee

REFERENCES

Banking and Finance:

John H. Holcomb, III, Chairman of the Board, National Bank of Commerce
Birmingham, Alabama

Rob Sharlau, Senior Vice President, Busey Bank
Fort Myers, Florida

William Valenti, Area President, Iberia Bank of Fort Myers, Florida (Retired)

Legal:

Thomas C. Newkirk, Esq., Partner, Jenner & Block
Washington, D.C.

Jonathan Flaxer, Esq., Partner, Golenbock, Eiseman, Assor, Bell & Peskoe, LLP
New York, New York

Michael Devorkin, Esq. Partner, Golenbock, Eiseman, Assor, Bell & Peskoe, LLP
New York, New York

Erwin Krasnow, Esq., Partner, Garvey, Schubert, Barer
Washington, D.C.

Michael Fox, Esq., Partner, Olshan, Grundman, Frome, Rosenzweig & Wolosky, LLP
New York, New York

Jordi Guso, Esq., Partner, Berger Singerman
Miami, Florida

Harley Riedel, Esq, Stichter, Riedel, Blain & Postler, P.A.
Tampa, Florida

Ancela Nastasi, Esq., Partner, Nastasi Partners
New York, New York

Michael Markham, Esq., Partner, Johnson, Pope, Bokor, Ruppel & Burns, LLP
Tampa, Florida

Alice Huneycutt, Esq., Stearns, Weaver, Miller, Weissler, Alhadeff & Sitterson, P.A.
Tampa, Florida

Edwin Rice, Esq., Partner, Bradley, Arand, Boulton, Cummings, LLP
Tampa, Florida

John Noland, Esq., Partner, Henderson, Franklin, Starnes & Holt, PA
Fort Myers, Florida

J. Jeffrey Rice, Esq., Partner, Goldstein, Buckley, Cechman, Rice, & Purtz, P.A.
Fort Myers, Florida

Gordon R. Duncan, Esq., Partner, Duncan & Associates, P.A.
Fort Myers, Florida

Richard Gilbert, Esq., Partner, de la Parte & Gilbert, P.A.
Tampa, Florida

George L. Hayes, III, Esq., Partner, The Hayes Law Group, P.A.
St. Petersburg, Florida

Richard Shore, Esq., Partner, Gilbert, LLP
Washington, D. C.

Court Appointments and Appearances
(Does Not Include Consulting Engagements)

1. **Federal Bankruptcy Court**

Chapter 11 Bankruptcy Trustee

CRS Holdings of America, LLC et al.
The 1031 Tax Group, LLC
Land America 1031 Exchange Services – Liquidating Trustee
East Coast Brokers & Packers, Inc.
Sky King, Inc.
Brasota Mortgage Company
Cape Haze Windward, Inc.
Ocean Beach Club
Imperial Lakes Golf Club
Dan’s Plumbing
New Solutions, Ltd
New Solutions, Collier LLC
Media 8 Entertainment

Liquidating Trustee

The 1031 Tax Group, LLC
Land America 1031 Exchange Services
Luxury Ventures
Lancer

Chief Liquidating Officer

Four Corners of Excellence, et al.
Pelican Bay Development I

Chief Restructuring Officer

Weeks Landing, LLC
Ecoventure Wiggins Pass, Ltd

Court-Appointed Examiner

Riverdale Shopping Center
Jet 1 Center, Inc.
Robert S. Hardy
John B. D’Atria

Court-Appointed Accountant

Starlight Homes
Cabinet Concepts
Peninsular Oil
D&J Machinery

Expert Witness

The Shell Factory
Charles Laurel Co.
Hostess Brands, Inc. et al.
Days Inn of Lovers Key
Fort Myers Medical Center
Lakeland Animal Nutrition

Expert Witness (cont'd)

Vincent Singh
Palms of Belleair
Lofts on the Park
Community Self Storage

Profit Sharing Plan – Plan Trustee/Plan Administrator

Southwest Florida Heart Group, PA

Independent Manager

Avgvstvs., Inc.

Court-Appointed Manager on Behalf of Chapter 7 Trustee

Mongelluzzi, Frank Michael

2. **Court-Appointed Receiverships**

>\$20 Million

State of Florida vs. Ashley Financial Corporation – (Major Ponzi Scheme/Naples, FL)
United States vs. Wm., Patricia and Matthew Mayers (Karnak) (Medicare Fraud)
Lomas and Nettleton vs. Mark Bee Corp.
Hunt vs. Hunt
Lifeyrissjodur Nordurlands and Nordica v. iDigi Communications, LLC
State of Florida vs. Trans Continental Airlines, Inc. (Lou Pearlman, Back Street Boys,
N'Sync)
State of Florida vs. AmeriFirst Funding, Capital First Financial, CitiFirst Trust, Eric Hall,
Fred Howard, John Priest and Vincent Bazemore
Huntington National Bank vs. Riviera Dunes (Condominiums)
National City Bank vs. Center of Bonita Springs (was Chief Restructuring Officer prior to
appointment as Receiver)
Tarpon Point Associates, LLC – SNSPF Interim Finance, B.V. vs. Tarpon Point Associates, LLC
Antaramian Properties vs. Basil Street Partners (Naples Bay Resort)

>\$5 Million

Goldome Savings vs. Punta Rassa Condominiums
Florida National Bank vs. Ports of Sanibel
Equitable Bank vs. Ivan Stern, Jonathan Harbour
Bomart Realty vs. Halltree Apartments
State of Florida vs. Ai0 Technologies, Inc.
R. L. Brown Holdings, Inc. vs. Waterford Mortgage Bank Corporation
Republic Security Bank vs. Cape Haze Marina Village, Inc
Concordia Cape Coral, LLC. (Florida Community Bank)
Huntington National Bank vs. Riviera Dunes Development Partners (Riviera
Dunes – Commercial)
QuadGraphics vs. Capitol Color Mail
Suburban Bank & Trust vs. Naples Big Cypress Market Place
Bonita Grande Aggregates – SNSPF Interim Finance B.V. vs. Bonita Grande Aggregates
Park Lane Associates 1, Ltd – SNSPF Interim Finance B.V. vs. Park Lane Associates 1, Ltd.
Summerlake Development, LLC – SNSPF Interim Finance, B.V. vs. Summerlake Development, LLC
RTC vs. Riverbend Apartments

≥\$1 Million

Darling vs. Meyer (Channel 46 Naples) (Securities Fraud)
Class Action Against Lee County Bank and Michigan Baptist
Foundation (Securities Fraud)
Southern Title Insurance vs. Gulf National Title Systems, Inc.
(Check Kiting Scheme)
Kollmann vs. Commercial Property Management (Securities Fraud – Ponzi Scheme)
Altamonte Executive Center
Boulevard Executive Center (Pan American Bank)
Brandon Executive Center (Bay Federal Savings Bank)
Centrim of Lakeland (United First Federal Savings)
Centrim of Ocala (First Family Federal)
Centrim of Temple Terrace
Eastway Executive Center (First Federal Savings of Charlotte, North Carolina)
Palm Bay Executive Center (United First Federal)
Pineville Executive Center (First Federal Savings of Charlotte, North Carolina)
Storage Quarters South (Sun Bank)
Twin Oaks (NCNB)
Westmonte Executive Center (Peoples First Financial)
Ybor Central Ltd.
Lomas and Nettleton vs. Gulf Gate Properties, Inc.
Lomas and Nettleton vs. Gulf Gate Properties of Orlando, Inc.
Citicorp vs. Anda Enterprises
Goldome Savings vs. Ports of Iona Development
Florida National Bank vs. Broadway Building
Greyhound Financial vs. Medical Lane Building
Savings One vs. Bay to Beach Resorts
Tahitian Gardens
Beachcomber Motel
Rodeway Inn Ltd. Partners vs. SW Fla. Ltd. Partners
Freeland Real Properties, Inc. vs. San Carlos Inn
Citizens & Southern Bank vs. Toreador Inn of Fort Myers, Inc.
NCNB vs. Courtyard Villages of King's Lake
NCNB vs. River Wilderness of Bradenton
C&S vs. Imperial Lakes
Bee Bee Medical vs. Cypress Lake Medical Center
1st Union National Bank vs. Naples Village Square Associates
NationsBank of Florida vs. St. Charles Harbour Corporation
First Union National Bank vs. Estero Woods Village
SouthTrust Bank vs. Fountainhead Development Corporation
Terrence M. Brown vs. Reddick Development Group
First Union Bank vs. Cypress Pines Golf Course
Cape Coral National Bank vs. Kelly Carlos Office Park
Forest Mere Homeowners' Association
Fidelity National Title Insurance vs. Fleetwood Title Corporation Travel Partners
SouthTrust Bank v. Aaction Mulch of Southwest Florida, Inc.
Florida Community Bank v. Economou (Franklin Arms Court & Collier Arcade)
LBUBS 2006-C6 Tamiami Trail, LLC vs. Bellagio Shoppes, LLC.
National City Bank vs. Cape Coral Land Development, LLC.
GTE Credit Union v. Haveli Properties (Comfort Inn/Titusville, FL)
General Electric Capital Corp. vs. Crownridge Storage Portfolio, LLC.
General Electric Capital Corp. vs. Eastpoint Business Center, LLC.
General Electric Capital Corp. vs. Longwood Flex, LLC.
Liberty Bank vs. 15105 Pine Meadow Drive, LLC., et al (Lost Tree Apartments)
Earl St. John and POI Development vs. Richard Burgeson and Karin Colson
(Port of the Islands)

>\$1 Million (Cont'd)

Pacific National Bank v. Colonial Group, LLC. (Colonial Plaza)
M&I Marshall & Isley Bank vs. Marina at Cape Haze, LLC
Equa Water Investors, LLC vs. Jeff Moats, et al
Cugini Liquidating Trust
Marino vs. Adkins

<\$1 Million

Over 75 Separate Cases.

3. **Litigation Support**

Business Valuation

Villars vs. St. George Packing
Banks vs. Greyhound
Sousa vs. Pensacola Christian College - Business Valuation
(Ponzi Scheme/Mortgages) (Expert Witness)
Charles Laurel Co. – Bankruptcy Court – Business Valuation at time of fire
Florida Lawn Care - Fraioli vs. Fraioli
Fort Myers Lumber
Kelly Brs. Marine Contractor
Anderson Funeral Homes
C. Mark's Auto
Bakos vs. Bakos
Dr. Yankopolis

Contract Dispute

Brunswick vs. DeGroot – Contract Dispute

Condemnation

State of Fla. vs. Beach Marina

Review Records

First Home Builders
Ultrawatt Energy Corp.

Fraud Investigation

Goodwill Industries

IRS Review

Kate O'Brien's Restaurant & Pub

4. **Expert Witness**

Trustee Malfeasance

B. Hawkins Trusts

Securities Fraud

Inland Restoration Funding, Inc. vs. Advanced Engineering And Environmental Consultants, Inc. and
Michael Wright

Shareholder Dispute

Old Naples Residences, LLC vs. Pat Masters, Inc.
David E. Nassif vs. Jack J. Antaramian
Fiske vs. Vandy
Baker vs. Kelly
Cheesman vs. Green
Estate of Charles Johnston
Ted's Sheds

Marketing Dispute

Freeport Resort and Club vs. Captran

Fee Dispute

City of Cape Coral vs. Envirogenics
Dakos vs. Taylor
State of Florida vs. Bernard Santaniello
Estate of Barry Herr

Contract Dispute

Clifton Foxworthy vs. Turner Enterprises

Construction Defects

Jade East Condominiums

Condemnation

City of Fort Pierce vs. Biltmore Hotel

Divorce

Kaplan vs. Kaplan
Stilwell vs. Stilwell
Baird vs. Baird
Poczatek vs. Poczatek
Costello vs. Costello
Loidl vs. Loidl
Frantz vs. Frantz
Eiland vs. Eiland

Other

Lee County vs. VR Laboratories
Summitbridge
Power Corporation
Commonwealth Property vs. SunTrust Bank
Great American Insurance Co. vs. Tudor
Morrone vs. Gunderson and Henderson Franklin
Brod vs. West Edge
Williams vs. Biltmore Plantation
Meadowland Development Corp vs. Kimball Hill Homes
Wolfley vs. Time Warner Cable
Crawford of Naples, LLC vs. Fifth Third Bank
Morrisette vs. Kennan
Slevin vs. Glevin

Other (cont'd)

Marti D. Smye

Gulf Bay Group of Companies

Equity Lifestyles Properties, Inc. vs. Florida Mowing and Landscaping, Inc.

Earnhart vs. JE-Med Supplies and Services

Omni Homes vs. Boonsopon

No. Naples Fire District

Tag's Pride Produce Corp. vs. Thomas Stem

Jefferson vs. Tate

Lexington Insurance vs. Bovis

Wellington vs. HKS Architects

Colon vs. Colon

Lauer vs. Pelican Bay Development

RP Baldwin Residential, LLC vs. Travelers Property Casualty Company of America, et al.

5. **Arbitration – Mediation**

Intermed

Norton vs. Shrock

First Leasing vs. Roberts

Barakot vs. Allendale

BancFlorida vs. Ramada Hotel

Sonesta Sanibel Resort vs. Dr. Lomano

Johnson vs. Damen

Smith vs. Dean Witter Reynolds

Janus vs. Liesen

Kolody vs. Oliver

Murray vs. Wheels

Saunders Chiropractic vs. Earl

Chadda vs. Ratnesar

Vogt vs. Pinehurst Group, Inc.

Fisher vs. West Coast Motorcycles, Inc.

Real America Realty vs. Juicy Lucy's

Esposito vs. Morey (TK Machinery)

Cadle vs. Pittman (Low Voltage Systems)

6. **Personal Representative Appointments**

Estate of Gilmer M. Heitman, Jr.

Estate of William K. Smith

Estate of David E.C. Hall

Personal Representative Appointments (cont'd)

Estate of Joseph B. Miles

Estate of Walther Sauermann, Sr.

Estate of Ellen Elizabeth Bivins (Curator)

Estate of Yousef Suliman Burbar (Administrator Ad Litem)

Estate of Hugh S. Jackson

Estate of Maurice Lande (Forensic Accountant)

7. **Special Projects**

Fraud

Pacific Harbor Capital Corp. vs. Fiddlesticks - Development, Construction, and Marketing
Condominium Property

Fraud (cont'd)

Lutheran Church of the Good Shepherd
Data Maxx

Chief Restructuring Officer

Center of Bonita Springs, National City Bank
Pfeil vs. Ultrawatt

Trustee

Riverwood Community Development District – Bond Indenture Trustee

Indenture Trustee

Radisson Hotel/Marco Beach – Indenture Trustee

Asset Liquidation

SouthTrust Bank/Primetec, Inc.
SouthTrust Bank/Portacom, Inc.
SouthTrust vs. Aaction Mulch

Special Master

Glodowski vs. Granberry
Schiek v. Schiek
May Marriage Dissolution

Provisional Director

Duncan vs. Dragoonis (Nunamaker Industries)
Russ Reddick Estate
Steve Squared

Disputes

Lennon Estate
Robert Flipsie
Dr. Peter Barak

Sale of Property

Hove Corporation
Harbor Village Marina

Litigation Support

First Home Builders – Litigation Support

Manager

Ft. Denaud 293, LLC
Nutra-Luxe

Special Consultant

Lee County – Economic Crimes Unit

Other

Englewood Professional Center – Valuation for FDIC
Dunkin's Diamonds & Gold – Temporary Custodian
Oaks of Clearwater, Inc. and BEF, Inc. – Chairman of the Board & President
Healy vs. Healy – Escrow Agent
Kensington Golf & Country Club – Consulting/Developer Turnover
Ultrawatt Energy Corp. – Review Records
Sale of Bentley Village to Hyatt Corporation for the State Insurance Commission
Estate of Audrey Smith
Lee County Sheriff's Department

8. Successor Trusteeships

Goldberg Trusts: (Securities Fraud)
Colonial Extension Trust
1132 Green Meadow Trust
Treeline Trust
82 Treeline Trust
South Treeline Trust
Fowler Street Trust
Goldberg Litigation Trust

Francisco Trusts:
Alico Trust
Twins Trust
Southwest Regional Center Trust
Southwest Regional Commerce & Trade Center Trust
Daniels Road 160 Acre Trust
Daniels Road 55 Acre Trust
Canal 88 Trust
Jones Loop Trust
Oak Ridge Park Trust
Todd Street Trust
D & M Trust
College Parkway Trust
Six Mile Parkway Trust
LOCS Trust

Collosimo Trusts:
Twin Eagles/The Ultimate Land Trust
Naples Gateway Land Trust
North Page Plaza Land Trust
University Plaza Land Trust

Baltic I and Baltic II Land Trusts
Naples Land Trust 2004 (Sable Ridge Home)
Bottle Brush Trust
Ft. Denaud 293 Land Trust