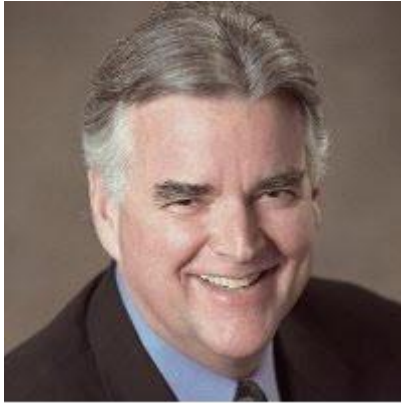


Jeffrey E. Brandlin



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Jeff founded Brandlin & Associates in 1980 to provide clients with tangible, timely and action-oriented insight. During his 40 year career, Jeff has pursued numerous financial frauds, accounting malpractices and trust fund embezzlements including recent work done on behalf of the SEC under enforcement actions pertaining to the EB-5 Program.

Jeff and his team have restructured and rehabilitated more than \$10 billion of real estate projects. Jeff and his team have also provided thorough financial due diligence in support of hundreds of successful transactions for equity and debt capital providers. Jeff is a frequent speaker to industry organizations and law firms on the topics of fraud, forensic accounting and financial statement analysis. He earned his Bachelor of Science degree in Accounting and has been licensed to practice accountancy in California since April 1976.

Jeff is a Certified Insolvency and Restructuring Advisor (CIRA), a Certified Merger & Acquisition Advisor (CM&AA) and is Certified in Financial Forensics (CFF) by the American Institute of Certified Public Accountants and currently serves as both the Secretary and Treasurer of the National Association of Federal Equity Receivers (NAFER).