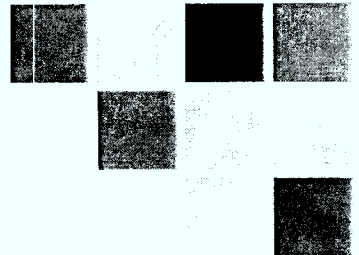


# EXHIBIT C

Biography:

**Carol L. Fox- CPA\*, CFE, CIRA**  
**PRINCIPAL**



vCard

Carol Fox is a CPA with over 30 years of private and public accounting experience. For over sixteen years, her career has concentrated on providing forensic, investigative and bankruptcy services to debtors, creditors, Federal bankruptcy trustees and examiners, creditors' committees, court appointed assignees, the Securities and Exchange Commission, the Department of Justice, law firms and financial institutions.

Ms. Fox enjoys a diverse and dynamic practice. She has provided extensive restructuring and bankruptcy related services for distressed situations in the energy, transportation, healthcare, telecommunications, hospitality, agriculture, e-commerce, marina and retail sectors. In addition, she has led high profile investigations of investment schemes, fraud investigations, internal corporate investigations, due diligence assignments and matters involving business disputes and quantification of damages.

Ms. Fox is currently serving as a fiduciary in both State and Bankruptcy Court matters. She has testified as an expert witness on numerous occasions in federal and state court including testifying as an expert for the Department of Justice in the chapter 11 bankruptcy of Peabody Energy Corporation, et al.

Prior to joining GlassRatner in 2011, she was a partner at Kapila & Company, a niche firm focusing in areas of forensic accounting, litigation support, and bankruptcy.

Ms. Fox graduated from the University of Florida with a Bachelor of Science degree in Accounting. She is a CPA\*, CIRA (Certified Insolvency and Restructuring Advisor) and CFE (Certified Fraud Examiner). She enjoys public speaking and has prepared course materials and presented on a number of topics relating to bankruptcy and insolvency, fraud investigations, healthcare and distressed real estate.

\*Regulated by the State of Florida

**Carol Fox, CPA CFE CIRA  
Expert Witness Testimony Experience  
Fiduciary Appointments**



**Expert Testimony Experience**

In re: Peabody Energy Corporation, *et al.*  
United States Bankruptcy Court, Eastern District of Missouri  
Chapter 11 Case No: 16-42529-399 (Jointly Administered)  
Evidence given at deposition  
*March 2017*  
Retained by: **U.S. Department of Justice – Environment & Natural Resources Division**  
Counsel: Patrick Casey, Esq. – U.S. Department of Justice  
Alan Tenenbaum – U.S. Department of Justice

In re: Miguel Angel Rodriguez  
United States Bankruptcy Court, Southern District of Florida  
Chapter 11 Case No: 14-36743-BKC-LMI  
Evidence given at trial  
*February 2017*  
Retained by: **Miguel Angel Rodriguez**  
Counsel: Zach B. Shelomith, Esq.  
Leiderman Shelomith Alexander & Somodevilla, PLLC

In re: Worldwide Transportation Services, Inc., *et al.*  
United States Bankruptcy Court, Southern District of Florida  
Chapter 11 Case No: 16-11136-BKC-LMI (Jointly Administered)  
Evidence given at trial  
*July 2016*  
Retained by: **Worldwide Transportation Services, Inc., et al.**  
Counsel: Eyal Berger, Esq.  
Joanne Gelfand, Esq.  
Akerman LLP

In re: Tibor E. Polcz  
Margaret J. Smith, Chapter 7 Trustee v. Monica E. Polcz, Valerie E. Polcz, *et al.*  
United States Bankruptcy Court, Southern District of Florida  
Chapter 7 Case No: 12-34498-BKC-PGH, Adv. Proc. No: 13-01299-PGH  
Evidence given at trial and by deposition  
*September 2015 (trial), December 2014 (deposition)*  
Retained by: **Margaret J. Smith, Chapter 7 Trustee**  
Counsel: Michael Bakst, Esq.  
Greenspoon Marder, P.A.

Cosmos Shoes International Corp. v. Alipa, LLC  
United States District Court, Southern District of Florida  
Case No: 1:14-cv-22756-UU  
Evidence by deposition  
*July 2015*  
Retained by: **Cosmos Shoes International Corp.**  
Counsel: Heather Ries, Esq.  
Fox Rothschild, LLP

In re: First Foliage, LC  
Jacqueline Calderin, Chapter 7 Trustee v. Rural Community Insurance Services, *et al.*  
United States Bankruptcy Court, Southern District of Florida  
Chapter 7 Case No: 10-27532-BKC-LMI, Adv. Proc. No:10-03591-LMI  
Evidence by deposition  
*July 2013*  
Retained by: **Jacqueline Calderin, Chapter 7 Trustee**  
Counsel: Michael Ehrenstein, Esq.  
Robert Charbonneau, Esq.  
Ehrenstein Charbonneau Calderin

**Carol Fox, CPA CFE CIRA  
Expert Witness Testimony Experience  
Fiduciary Appointments**



Robert G. Bruce v. James T. Helm, *et al.*  
Circuit Court of the 19<sup>th</sup> Judicial Circuit in and for Martin County, Florida  
Case No: 2009-CA-000426  
Evidence given at trial and by deposition  
*April 2012 (trial), March 2012 (deposition)*  
Retained by: **James T. Helm**  
Counsel: Dicker, Krivok & Stoloff, P.A.

Innovative Financial Planning, Inc. *et al.* v. Larry Bryan Schweiger, *et al.*  
Circuit Court of the 17<sup>th</sup> Judicial Circuit in and for Broward County, Florida  
Evidence by deposition  
*April 2010 and August 2011*  
Retained by: **Soneet Kapila, Special Master**  
Counsel: Bart Houston, Esq.  
Kopelowitz Ostrow, P.A.

Ulrich Felix Anton Engler  
Private Commercial Office, Inc.  
PCO Client Management, Inc.  
United States Bankruptcy Court, Middle District of Florida  
Chapter 7 Case No: 9:08-bk-04360-MGW  
Evidence given at trial  
*June 2010*  
Retained by: **Robert Tardif, Chapter 7 Trustee**  
Counsel: David Cimo, Esq.  
Robert Elgidely, Esq.  
Genovese Joblove & Battista, P.A.

**Fiduciary Appointments**

Avalanche, LLC, *et al.* v. Kristian Covino, *et al.*  
Circuit Court of the 11<sup>th</sup> Judicial Circuit in and For Miami-Dade County, Florida  
Case No: 2016-025965-CA-04  
**Appointed Custodian**  
*November 2016*

Worldwide Transportation Services, Inc., *et al.*  
United States Bankruptcy Court, Southern District of Florida  
Chapter 11 Case No: 16-11136-BKC-LMI (Jointly Administered)  
**Appointed Liquidating Trustee**  
*August 2016*

Sebring Management FL, LLC, *et al.*  
United States Bankruptcy Court, Middle District of Florida  
Chapter 11 Case No: 8:15-bk-08589-CPM (Jointly Administered)  
**Appointed Plan Administrator**  
*August 2016*

U.S Bank NA as Trustee for Lehman Brothers Small Balance Commercial Mortgage  
Pass-Through Certificates, Series 2007-3 v. 5255 Holdings, Inc., *et al.*  
Circuit Court of the 11<sup>th</sup> Judicial Circuit in and for Miami-Dade County, Florida  
Case No: 2015-2998 CA 13  
**Appointed Receiver**  
*August 2015*

**Carol Fox, CPA CFE CIRA**  
**Expert Witness Testimony Experience**  
**Fiduciary Appointments**



Vertical Health Solutions, Inc., *et al.*  
United States Bankruptcy Court, Middle District of Florida  
Chapter 11 Case No: 8:14-bk-02759-CPM (Jointly Administered)  
**Appointed Liquidating Trustee**  
October 2014

Multibank 2009-1 CRE Venture, LLC v. Steven E. Northcutt, *et al.*  
Circuit Court of the 20<sup>th</sup> Judicial Circuit in and for Lee County, Florida  
Case No: 13-CA-053670  
**Appointed Receiver**  
November 2013

Colfin Metro Funding, LLC v. First Gio, LLC  
Circuit Court of the 11<sup>th</sup> Judicial Circuit in and for Miami-Dade County, Florida  
Case No: 12-24312-CA-31  
**Appointed Receiver**  
October 2013

SPCP Group V, LLC, as assignee of JP Morgan Chase Bank, National Association  
v. ERFRA Group, LLC, *et al.*  
Circuit Court of the 6<sup>th</sup> Judicial Circuit in and for Pinellas County, Florida  
Case No: 11-006543C113  
**Appointed Receiver**  
March 2012