

John L. Heller

ADVISORY SERVICES

John L. Heller is a Director in the Firm's Advisory Services Division. He joined the Firm in 2008 from Barbee & Associates where he began his professional career in 1992. In January 2008 he joined Marcum's predecessor, Rachlin Cohen & Holtz.

In addition to general business and tax accounting, Mr. Heller specializes in forensic accounting, litigation support and management duties for bankruptcy, insolvency, and litigation clients including numerous debtors, receivers, and panel trustees. His experience includes temporary business management of Chapter 11 properties and businesses; forensic review of books and records; identification and retrieval of concealed assets; analysis of preferential and fraudulent transfers; analysis of claims; solvency analyses; preparation of operating reports; forecasts for continued operations; liquidation analyses for Chapter 11 confirmation; preparation of Chapter 11 bankruptcy schedules and statement of financial affairs; and litigation support and testimony. Additionally, Mr. Heller provides transactional services and analyses related to mergers and acquisitions, due diligence and EB5 applications.

In addition to working with numerous U.S. trustees and state and federal receivers, Mr. Heller has conducted investigations in conjunction with the Securities and Exchange Commission, the Federal Trade Commission, the Federal Bureau of Investigation, the Commodity Futures Trading Commission and the U.S. Attorney's Office.

Professional & Civic Affiliations

American Bankruptcy Institute (ABI)
American Institute of Certified Public Accountants (AICPA)
Association of Insolvency and Restructuring Advisors (AIRA)
Florida Institute of Certified Public Accountants (FICPA)

Awards

2013 Top CPA in Litigation Support, *South Florida Legal Guide*



John L. Heller, CPA*/CIRA, CFF
Director

AREAS OF EXPERTISE

Bankruptcy & Insolvency
Turnaround Management
Receiverships
Assignments for the Benefit
of Creditors
Forensic Accounting
Litigation Consulting
Transactional Services for Merger
& Acquisition & Due Diligence

KEY CLIENTS

Bankruptcy Panel Trustees
Court Appointed Receivers
Debtors and Creditors
State Approved Assignees
Federal Regulatory Agencies

EDUCATION

Master of Business Administration,
Accounting Emphasis,
Florida Atlantic University

Bachelor of Business
Administration, Accounting,
Florida Atlantic University

Bachelor of Business
Administration, Finance,
Florida Atlantic University



MARCUMGROUP
MEMBER

**Licensed by the State of Florida*

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