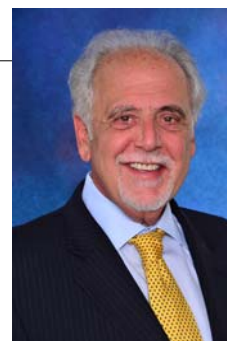


Mark Tourin C.P.A.

Profile



305 371-6200
mtourin@mallahfurman.com

Experience:

Mark Tourin is a Certified Public Accountant with over 35 years experience covering the full range of professional services over a broad range of industry groups. The industries on which he primarily focuses include healthcare (medical practices), hospitality, and professional service corporations.

Mr. Tourin has extensively counseled closely held businesses on the following matters:

- ◆ Structuring (proposed and existing businesses)
- ◆ Financing alternatives and credit management
- ◆ Results evaluation and interpretation
- ◆ Forecasting and financial modeling
- ◆ Profitability analyses
- ◆ Systems evaluation and development
- ◆ Training financial personnel
- ◆ Asset maximization
- ◆ Individual, partnership and corporate tax preparation

Mr. Tourin has consulted Healthcare and Medical practices and specific areas under practice management as follows, but not limited to:

- ◆ Litigation Services
- ◆ Financial Management
- ◆ Planning and Budgeting
- ◆ Personnel Management and Recruitment
- ◆ Performance Measurement
- ◆ Assist in Establishment of Office Procedures
- ◆ Physician Compensation Models
- ◆ Review of Practice's Receivables
- ◆ Capitation and Fee-for-Service Analysis
- ◆ Mergers and Acquisitions

Professional Designations:

- ◆ Certified Public Accountant in the State of Florida

Association Memberships:

- ◆ American Institute of Certified Public Accountants
- ◆ Florida Institute of Certified Public Accountants

Background:

- ◆ Mallah Furman, 1988
- ◆ Admitted as Shareholder, October 1998

Education:

BSc Pace University, 1980

Community Affiliations:

- ◆ Member and Past Chairman of the FICPA Annual Health Care Conference Committee
- ◆ Member of the Coral Gables Chamber of Commerce
- ◆ Former Member of the Board of Directors, Miami-Dade Unit, American Cancer Society