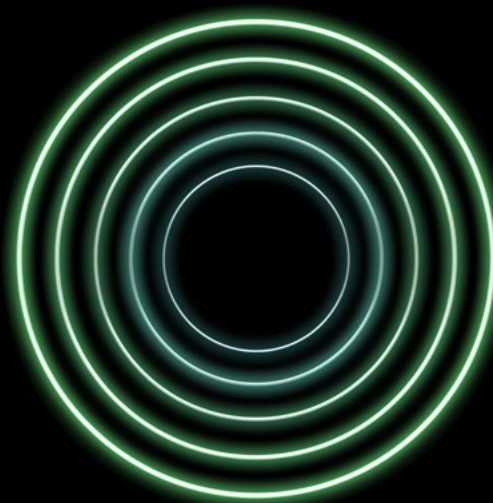


Audit Alternative Investments

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- Agreed-upon procedures engagements
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Deloitte Alternative Investments Team



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Carlene Romney leads the Deloitte audit practice in the British Virgin Islands and has over 15 years' experience serving numerous financial services clients (specifically hedge funds and advisors, private equity and other financial institutions) both in the British Virgin Islands and the United States where she worked for 3 years in Deloitte's Alternative Investment Practice. She also provides Audit and Advisory services to local and international clients, including providing assistance for accounting and regulatory issues. Carlene has extensive experience serving a number of trust companies and statutory bodies in the British Virgin Islands and has experience both from an operational and audit point of view in dealing with clients who report under both US GAAP and IFRS.



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Mark Baumgartner leads the Deloitte alternative investment practice in Bermuda, with strong relationships across Deloitte's global alternative investment industry practice. He has over 20 years experience and has served numerous financial services companies in Bermuda, including hedge fund and advisors, banks, captives and property/casualty reinsurers. Mark also has extensive experience with internal control environments of hedge fund administrators, including SSAE 16 engagements, and with accounting for financial instruments under US GAAP and IFRS.

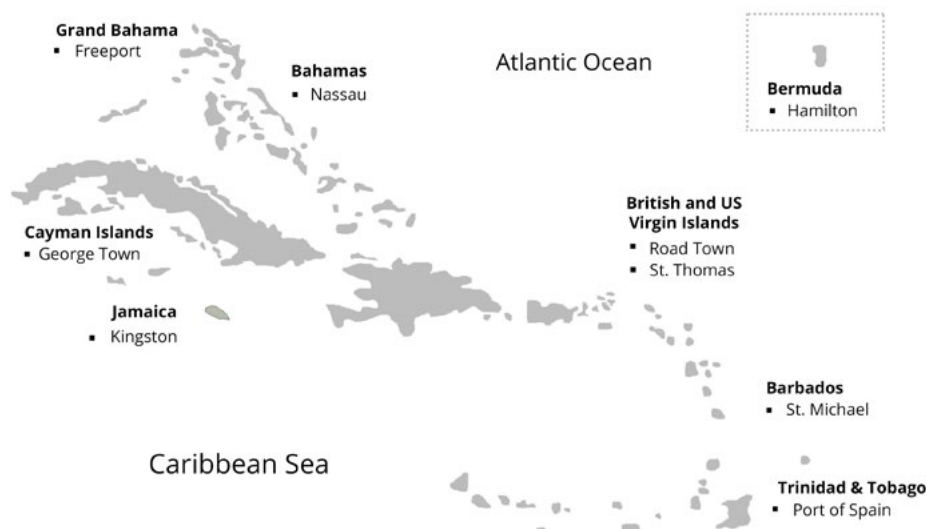


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Muhammad Khan is a Partner in the Audit department. He has over 15 years of experience in public accounting with specialization in the reinsurance industry. Muhammad serves a wide array of assurance clients including captive reinsurance companies and alternative investments entities. In addition to assurance, Muhammad has extensive experience in merger and acquisition transactions, due diligence and other advisory services. Muhammad has also served a large healthcare provider for two years as Director of Internal Audit and Total Quality Management.

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