

MCA FINANCIAL GROUP, LTD.

ESTABLISHED 2000

4909 N. 44TH STREET
PHOENIX, ARIZONA 85018
602.710.2500

***Litigation & Business Dispute Consulting
Damage Analysis & Forensic Services***



Overview

MCA Financial Group is a leading advisor in M&A advisory services, corporate finance and valuation services, financial restructuring and turnaround, litigation and business dispute consulting, damage analysis, forensics, real estate sales and management, and business oversight.

MCA established a strong commitment to delivering the highest quality service, absolute integrity, and sound, value-added support to clients. These basic principles are the foundation of MCA and have helped MCA, to not only become a leader in the financial consulting industry, but to attract and retain a highly talented team of professionals, whose skills and expertise span a wide range of disciplines and industries. At MCA there is an emphasis on fact-finding and reporting, individual client attention, and the development of innovative strategies and business solutions to clients' complex problems and long-term goals. This strategy allows MCA to work through the most difficult situations while consistently achieving favorable outcomes.

MCA practices on a national basis, with a focus on engagements in the western United States. MCA maintains strong relationships with private equity investors, mezzanine and subordinate debt-financing sources, and commercial banks. These relationships enable MCA to meet the financial and operational needs of its clients. MCA's senior-level attention to each engagement and its pool of valuable resources stabilize and strengthen clients' businesses and interests.



Industry Experience

MCA's team of professionals have extensive experience in numerous industries including:

Service Industries

Technology

Advertising & Publishing

Entertainment

Aerospace

Retail

Automotive

Gaming

Banking & Lending

Real Estate

Food Services

Health Care

Manufacturing

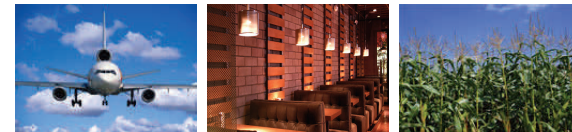
Franchises

Agriculture

Distribution

Hospitality

Senior Living



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Litigation & Business Dispute Consulting

The experienced professionals at MCA Financial Group assess business disputes, quantify damages and provide expert testimony while working closely with attorneys and their clients in litigation matters and business disputes. MCA's professionals have extensive backgrounds in forensic accounting, financial investigation, and business valuation. We do the investigative work to identify critical documents and information; our professionals research industries or subject areas; they perform an economic and financial analysis of each situation that is based on facts and external elements; they generate opinions and findings; and they prepare reports and exhibits.

MCA Financial Group has a team of professionals with extensive backgrounds providing consulting services involving financial, accounting and economic matters. The team includes a unique group of professionals including certified public accountants and MBA's that, in addition to their consulting experience, have extensive business experience in executive and senior level management at both public and private corporations.

MCA Financial Group is often retained as a financial consultant to provide an initial case assessment. In addition, MCA Financial is frequently retained as an expert witness to provide deposition and testimony under various jurisdictions, including:

- U.S. Bankruptcy Court
- District Court
- State Court
- American Arbitration Association

Through research, analysis, forensics, investigation and the development of innovative solutions, MCA Financial Group is able to provide an initial case assessment, prepare comprehensive reports and provide expert testimony for clients and resolve complicated matters covering numerous issues, including:

- | | |
|--------------------------------|----------------------------------|
| Business Disputes | Economic Analysis |
| Purchase Price Disputes | Valuation |
| Royalties | Preferential Transfers |
| Fraud | Solvency |
| Interest Rate | Plan Feasibility |
| Lost Profits | Business Interruption |
| Breach of Contract | Accounting Irregularities |

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Selected Engagement List

| Retained On Behalf Of | MCA Role | Court |
|--|---|--|
| Plaintiff - a restaurant owner | Financial Expert to Plaintiff. Analyzed bank records and financial statements. Issued an expert report and testified on behalf of Plaintiff regarding the alleged misappropriation of over \$1 million. | Superior Court of Arizona, Maricopa County |
| Note Holder | Financial Expert to Note Holder. Analyzed Debtor's financial plan and projections regarding 110 acres of vacant land planned for office and retail space in Avondale, Arizona. Issued an expert report and testified on behalf of Note Holder regarding Plan feasibility and interest rate. | United States Bankruptcy Court, District of Arizona |
| Secured Lender | Financial Expert to Secured Lender. Analyzed Debtor's financial plan and projections regarding 2,300 residential lots located throughout Phoenix and the Southwest region. Issued an expert report on behalf of secured lender regarding Plan feasibility and interest rate. | United States Bankruptcy Court, District of Arizona |
| Defendants - international semiconductor company | Financial Expert to Defendants in an avoidance action matter. Analyzed payments made by Debtor to an international semiconductor company during the preference period to determine payments in ordinary course as well as determining the extent of any new value provided to the Debtor. | United States Bankruptcy Court, District of Southern Florida |
| Claimants - purchaser of pest control company | Financial Expert to Claimants. Analyzed financial information and purchase agreement regarding an alleged overpayment in purchase price of nearly \$7 million by Claimants as the result of alleged misrepresentations of the Sellers. Provided expert testimony on behalf of Claimant. | Arbitration |
| Debtor - an owner of a retail center | Financial Expert to Debtor. Analyzed Debtor's Plan and financial statements regarding a 170,000 s.f. retail center located in Gilbert, AZ. Issued an expert report and testified on behalf of Debtor regarding Plan feasibility and interest rates. | United States Bankruptcy Court, District of Arizona |



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| Group of Secured Lenders | Financial Expert to a group of secured lenders. MCA analyzed Debtor's Plan, financial and industry information regarding a 160 store grocer. Issued a detailed expert report and testified on behalf of secured lender group regarding Plan feasibility and interest rates. | United States Bankruptcy Court, District of Arizona |
| Defendant - a secured lender | Financial Expert to Defendant regarding rebuttal of Plaintiff's claim alleging over \$40 million in damages related to an upstart automotive brake manufacturer. | Superior Court of Arizona, Maricopa County |
| Defendant - turbine-generator repair & engineering company | Retained as financial expert by Defendant as a rebuttal expert to analyze alleged damages of \$35 million as a result of an unplanned utility plant shutdown. | Superior Court of Arizona, Maricopa County |
| Debtor - owner of 392 acres of vacant land | Testified as financial expert regarding Plan feasibility and interest rate related to 392 acres of vacant land planned for a custom residential development in northwest Maricopa County. | United States Bankruptcy Court, District of Arizona |
| Court Appointed Receiver | Deposed and testified regarding breach of lease agreement dispute and related damage suffered by landlord in regards to a gravel business located in Arizona. | Superior Court of Arizona, Maricopa County |
| Secured Lender | Deposed and testified regarding the construction of a 110 unit single family residential subdivision located in Vail, Arizona. | United States Bankruptcy Court, District of Arizona |



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| Debtor - a Web integration and data hosting company | As financial advisor to Debtor, testified regarding feasibility of the proposed plan of reorganization of a multi-state Web integration and data hosting company. In addition, as Liquidating Trustee, deposed regarding preferential transfers and fraudulent transfer issues. | United States Bankruptcy Court, District of Arizona |
| Secured Lender | Testified regarding the value of the lenders collateral and relief from stay issues regarding a glass company. | United States Bankruptcy Court, District of Arizona |
| Court Appointed Receiver | Testified regarding status of business operations, fraudulent activity investigation and other matters regarding a equine resort in Arizona. | Superior Court of Arizona, Maricopa County |
| Secured Lender | Testified regarding the value of the lenders collateral, cash collateral issues and relief from automatic stay issues regarding a printing company. | United States Bankruptcy Court, District of Arizona |
| Plaintiff - owner of Christian-based marketing company | Deposed and testified as a expert witness regarding damages sustained as a result of a breach of contract. | American Arbitration Association |
| Defendant - international consumer goods company | Testified on behalf of the Defendant as rebuttal expert concerning damages associated with alleged breaches of a purchase contract regarding the sale of a consumer products line. | American Arbitration Association |



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| Court Appointed Receiver | Testified as a proposed court appointed receiver for a video game producer. | Superior Court of Arizona, Maricopa County |
| Plaintiffs - buyers of an automated clearing house (ACH) company that processes payment transactions | Testified as rebuttal expert witness regarding business valuation and damages in relation to alleged misrepresentations made by the Seller | United States District Court, District of Arizona |
| Defendants - owners of a residential real estate development in Scottsdale, AZ. | Testified regarding damages arising from an alleged breach of contract and misrepresentation claims associated with a failed custom home real estate development in Scottsdale, AZ. | Superior Court of Arizona, Maricopa County |



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Litigation and Business Dispute Consulting Team

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