

LITIGATION AND CORPORATE FINANCIAL ADVISORY SERVICES

Marks Paneth & Shron LLP (MP&S) has earned a reputation for providing litigation, corporate financial advisory, dispute analysis and forensic accounting services of the highest quality. We handle cases nationwide and internationally for a wide range of clients including law firms, private and public companies, insurance carriers and governmental entities at the Federal, state and local levels. Our affiliation with JHI, the leading international association for independent business advisers, financial consulting and accounting firms, facilitates service delivery to our clients throughout the United States and around the world.

MP&S offers our clients an outstanding team of more than 25 specialists dedicated to providing litigation and corporate financial advisory services. Our professionals have distinguished reputations and experience as both consulting and testifying experts. We pride ourselves on being responsive, timely and cost-effective and our clients benefit by receiving both the highest quality service and the personalized touch from a large regional firm.

Our practitioners have years of financial, investigative and operational experience. In addition to being CPAs, they are also certified as fraud examiners, forensic accountants and valuation analysts. They are involved with the U. S. Securities and Exchange Commission (SEC) as part of the AICPA SEC Regulations Committee. They also have deep ties with the National Association of Securities Dealers Automated Quotation System (NASDAQ) and serve on its Listing Qualifications Panel.

Our other professional memberships and affiliations include:

- American Bankruptcy Institute
- American Bar Association
- American Board of Forensic Accounting
- American Board of Forensic Examiners
- American College of Forensic Examiners
- American Institute of Certified Public Accountants
- Association of Certified Fraud Examiners
- Association of Insolvency and Restructuring Advisors
- Forensic CPA Society
- National Association of Certified Valuation Analysts
- Turnaround Management Association

Our litigation and corporate financial advisory professionals are involved in a wide range of consulting and testifying engagements. Historically, our group focused on providing assistance in the application of GAAP (Generally Accepted Accounting Principles) and GAAS (Generally Accepted Auditing Standards) in securities and class action cases. Today, we offer a comprehensive menu of litigation and financial advisory services. A number of our engagements have involved the calculation or evaluation of damages arising from lost profits, destruction of property, contract disputes, and business interruptions or other acts or omissions. Our experience also encompasses various other matters ranging from assistance with private placements to intellectual property disputes.

MP&S also offers comprehensive training and education for management, boards of directors and audit committees as well as general counsel, accounting center staff and other company personnel. We work with our clients to provide customized training that is targeted to their specific needs.

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A high-level overview of the litigation and corporate financial advisory services we offer follows.

SERVICES OFFERED

Securities and Class Action Services:

- Assistance with Pre-Discovery, Discovery and Trial Preparation
- Expert Reports and Testimony

Fraud Investigation, Prevention and Forensic Accounting Services:

- Internal and External Corporate Fraud
- Investor Securities Fraud
- Financial Institution Fraud
- Bankruptcy Fraud
- Health Care Fraud
- Insurance Fraud
- Fraud Prevention and Internal Audit Consulting

Commercial Litigation and Economic Damages:

- Minority Shareholder Oppression Actions
- Shareholder Derivative Actions
- Antitrust Actions
- Breach of Contract Damages
- Business Interruption Claims
- Disputes in Merger and Acquisition Transactions
- Construction Claims
- Lost Earnings of Persons

Corporate Financial Advisory Services:

- Accounting Advisory Services
- SEC Reporting for Complex Transactions
- Litigation Support Services
- Dispute Resolution Services
- Valuations for Financial Reporting

Intellectual Property Services:

- Assistance with Trademark, Patent and Copyright Issues
- Comprehensive Economic Analysis
- Assistance with the Prosecution or Defense of Infringement Claims
- Valuation of Intellectual Property

Internal Control Studies and Sarbanes-Oxley Compliance:

- Sarbanes-Oxley Compliance
- Preparation of Internal Control Studies
- Internal Audit Support

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SERVICES OFFERED (CONTINUED)

- Fraud Auditing

IFRS Consulting:

- Assist with Transitioning to International Finance Reporting Standards (IFRS) from U.S. Generally Accepted Accounting Principals (GAAP)
- Analysis of IFRS-U.S. GAAP Differences
- Advise on IFRS Methods and Analyze Transactions

Business Valuation:

- Buy-Sell Agreement Pricing
- Dissenting Stockholder or Shareholder Oppression Actions
- Estate, Gift and Income Taxes
- Partnership or Corporate Dissolution

Economic Consulting:

- Extensive Experience with Financial Issues
- Qualified as Expert Witnesses

Assistance with Raising Capital and Meeting Regulatory Requirements:

- Evaluation of Alternative Investment Markets
- Assistance with Private Placements
- Assistance with Initial Public Offerings
- Assistance with SEC Filings

Out-of-Court Restructuring of Troubled Businesses and Real Estate Properties:

- Identify Underlying Causes
- Assess Possible Corrective Actions
- Assist in Negotiations with Lenders, Vendors and New Capital Sources

Bankruptcy:

- Assistance in Preparing Petition and Schedules
- Cash Flow Analysis and Projections
- Solvency Analysis
- Valuation Analysis
- Claims Analysis
- Preferences and Fraudulent Transfer Recovery Actions
- Prepare Monthly Operating Reports
- Prepare Delinquent and Current Tax Returns
- Assist in Developing Plan of Reorganization including Analysis of Tax Consequences
- Other Litigation Support