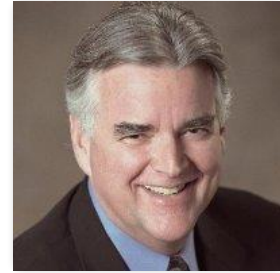


## CURRICULUM VITAE

### **JEFFREY E. BRANDLIN, CPA & CFF / CIRA & CM&AA**

Brandlin & Associates  
12100 Wilshire Blvd., Suite 1120  
Los Angeles, CA 90025  
Tel.: 310.789.1777  
Cell: 310.990.4955  
[jeff@brandlin.com](mailto:jeff@brandlin.com)



### **EDUCATION & CERTIFICATIONS**

San Diego State University, San Diego, CA  
Bachelor of Science, Accounting 1972

Licensed: Certified Public Accountant (CPA) - 1976  
State of California, Board of Accountancy

Certified: Certified Insolvency Restructuring Advisor (CIRA) - 2004  
Association of Insolvency & Restructuring Advisors (AIRA)

Certified in Financial Forensics (CFF) - 2008  
American Institute of Certified Public Accountants (AICPA)

Certified Merger & Acquisition Advisor (CM&AA) - 2015  
Alliance of Merger & Acquisition Advisors (AM&AA)

### **EXPERIENCE**

#### **1980 – Present: Brandlin & Associates Accountancy Corporation, Los Angeles CA**

Jeffrey E. Brandlin is the founder and chief executive of Brandlin & Associates Accountancy Corporation (B&A), and specializes in providing professional services to lenders, creditors, shareholders, and investors. These services include due diligence engagements related to crucial financial decisions, and the reorganization and restructuring of problem credit situations. Mr. Brandlin also provides litigation support, bankruptcy and insolvency consulting and other forensic accounting services.

In 2008, Mr. Brandlin obtained the Credential of Certified in Financial Forensics (CFF) from the American Institute of Certified Public Accountants (AICPA). This credential combines specialized forensic accounting expertise with the core knowledge and skills that make CPAs among the most trusted business advisers. The CFF encompasses fundamental and specialized forensic accounting skills that CPA practitioners apply in a variety of service areas, including: bankruptcy and insolvency; computer forensics; economic damages; family law; fraud investigations; litigation support; stakeholder disputes and valuations.

In 2004, Mr. Brandlin obtained the status of Certified Insolvency and Restructuring Advisor (CIRA) from the Association of Insolvency and Restructuring Advisors (AIRA). The objective of

the CIRA program is to recognize, by public awareness and by certification, those individuals who possess a high degree of specialized professional expertise in the area of business bankruptcy and insolvency, receiverships and other litigation matters.

Mr. Brandlin's professional affiliations include the AICPA, the California Society of Certified Public Accountants (CSCPA), the AIRA, the Association for Corporate Growth (ACG), and the Association for Certified Fraud Examiners (ACFE).

Mr. Brandlin founded B&A in 1980 after a successful career in the Los Angeles professional accounting community as a litigation consultant and, previously, as an audit manager for Coopers & Lybrand. His extensive career has encompassed clients in a broad range of businesses, including the entertainment industry, manufacturing, oil and gas production, refining and distribution, food service, health care, construction, retail, financial and professional service firms, asset-based and corporate lenders, merchants, investors, and other public, private and not-for-profit organizations.

During the past 35+ years, Mr. Brandlin has been involved in significant engagements where he has provided professional services as an expert witness, financial advisor, forensic accountant, and / or litigation and workout consultant. These engagements have included:

#### **TESTIMONY & LITIGATION CONSULTING EXPERIENCE**

1. Expert witness as to damages in the fire claim of Congress Financial Corporation (n/k/a Wells Fargo Bank, N.A.), et al., v. The Travelers Indemnity Co., et al., Adv. Proc. No. 803-8274-511 (ESS) (*Insurance Claim*);
2. Litigation consultant for Plaintiff in Kenneth P. Silverman, as Chapter 7 Trustee of Allou Distributors, Inc. et al., and Congress Financial Corporation (n/k/a Wells Fargo Bank, N.A.) v. KPMG LLP, Arthur Andersen LLP, and Mayer Rispler & Company, P.C., Defendants, Case No. 03-82321-511 (MLC), United States Bankruptcy Court, Eastern District of New York (*Accountant Malpractice*);
3. Litigation consultant for Defendant in Honsador Holdings, LLC, Odyssey A LLC (f/k/a Hon Lumber Acquisition LLC), and Richard R. Foreman v. Key Principal Partners LLC, James J. Pappas, and James J. Pappas 1999 Qualified Annuity Trust, Civil No. 04-1-2140-11 SSM, Circuit Court of the First Circuit, State of Hawaii (*Breach of Contract*);
4. Expert witness for Plaintiff in AMPAC JV Group, Inc., a California corporation, d/b/a C and L Global Warehouse Distributor; John Chang, an individual; Vincent Lam, an individual; Sophia Chang, an individual; and Pauline Lam, an individual v. General Motors Corporation, Defendants, Case No. BC 206274, Superior Court of the State of California for the County of Los Angeles (*Breach of Contract, Fraud and Economic Damages*);

5. Litigation consultant for Plaintiff in LaSalle Business Credit and Standard Federal Bank National Association v. Grobstein, Horwath & Company, LLP (successor CPA firm *Crowe Horwath LLP*), Defendant, Case No. BC304025, Superior Court of the State of California for the County of Los Angeles, Central District (*Accountant Malpractice*);
6. Litigation consultant for Plaintiff in LaSalle Business Credit and Standard Federal Bank National Association (n/k/a Bank of America, N.A.) v. Chinatrust Bank; Far East National Bank; and Development Bank of Singapore, Defendants, Case No. BC304063, Superior Court of the State of California, County of Los Angeles – Central District (*Lender Liability*);
7. Litigation consultant for Plaintiff in Comerica Bank v. Singer, Lewak, Greenbaum & Goldstein, LLP (successor CPA firm *SingerLewak LLP*), Defendants, Case No. 03CC06390, Superior Court of California, County of Orange, Central Justice Center (*Accountant Malpractice*);
8. Litigation consultant for Plaintiff in Iron Grip Barbell Company, Inc. v. USA Sports, Inc., Case No. SACV 02-498 GLT (Anx). United States District Court, Central District of California (*Patent Litigation*);
9. Litigation consultant for Plaintiff in Iron Grip Barbell Company, Inc. and Christopher B. Anastasi, Plaintiffs v. Icon Health & Fitness, Inc. and Sears, Roebuck and Company, Defendants, Case No. CV SA 02-32 GLT (Anx), United States District Court, Central District of California (*Patent Litigation*);
10. Expert witness for Defendant in The Coluombe Law Firm v. Pacific Digital Corporation, Arbitration, JAMS REF. NO. 1200032705 (*Breach of Contract*);
11. Expert witness for Plaintiff in Pentawave, Inc. et al., v. Homestore, Inc.; Case No. SC031526, Superior Court of the State of California, County of Ventura, District of Simi Valley (*Breach of Contract and Fraud*);
12. Expert witness for Plaintiff in Dartmouth Development Company, Inc., Dartmouth Stagecoach Associates LLC, and Dartmouth Alpine Associates LLC v. Real Estate International Corporation (a/k/a REI-NC), Paul Gonya, David Waitley, and Kenneth Stroud, Defendants, Case No. GIC 845987, Superior Court for the State of California, County of San Diego (*Breach of Contract and Fraud*);
13. Litigation consultant for Plaintiff Dartmouth Development Company, Inc., Dartmouth Stagecoach Associates LLC, and Dartmouth Alpine Associates LLC v. Lang and Associates, Inc. and Doane Glitschka, CPA, Defendants, Case No. GIC881368, Superior Court for the State of California, County of San Diego (*Accountant Malpractice: Breach of Contract and Negligence*);

14. Expert witness for Ivivi Technologies, Inc. v. Stonefield Josephson, Inc. (n/k/a Marcum, LLP) (successor CPA firm Marcum, LLP), JAMS Ref. No.: 1220 035 698 (*Matter of Arbitration between Claimants and Stonefield Josephson, Respondent*);
15. Expert witness for Shepard Fairey and Obey Giant Art, Inc. v. The Associated Press v. Shepard Fairey, et al., Case No. 09CIV01123, United States District Court, Southern District of New York (*Infringer's Profits*);
16. Expert witness for Plaintiff The Golden West Fruit Company, Inc., et al., v. Daniel E. Apodaca, CPA (Apodaca & Company), Case No. BC444407, Superior Court of the State of California, County of Los Angeles, Central District (*Accountant Malpractice*);
17. Litigation consultant and expert witness for Plaintiff EVOQ Properties, Inc. (f/k/a Meruelo Maddux Properties, Inc.), Case No. BC481555, Superior Court of the State of California, County of Los Angeles, Central District (*Complaint for Damages and Equitable Relief for Breach of Fiduciary Duty*);
18. Litigation consultant and expert witness for PNY Technologies, Inc. and PNY Technologies Europe, S.A.S., Claimant and KPMG, Respondent, International Institute for Conflict Prevention and Resolution (*Accountant Malpractice – Matter of Arbitration between Claimants and KPMG LLP, Respondent*);
19. Expert witness for Plaintiff Royal Business Bank, Case No. BC476980, Superior Court of the State of California, County of Los Angeles, Central District (*Breach of Written Contract; Negligence; and Negligent Misrepresentation*);
20. Expert witness for Plaintiff in Jeffrey H. Mims, as Chapter 7 Trustee *in Re Color Star Growers of Colorado, Inc., and Defendants, Ehrhardt, Keefe, Steiner & Hottman, P.C. (a/k/a EKS&H, CPA's)* (U. S. Bankruptcy Court for the Eastern district of Texas, Sherman Division Case No. 13-42959) (*Accountant Malpractice*);
21. Expert witness and forensic accountant for Plaintiff in Regions Bank, et al., v. Nexbank Securities, Inc., et al., Reference No. DC-13-14628 (*Accountant Malpractice*);
22. Expert witness for Defendant in Richard K. Diamond, Chapter 7 Trustee v. Empire Partners, Inc., et al. (Adversary Proceeding Case No.6:10-ap-1319) (*Financial Covenant Interpretation*);
23. Litigation consultant for Jeffery Etter, et al., v. Thetford Corporation, et al., (Case No. SACV13-00081 JLS (RNBx)) (*Gross Negligence*);
24. Expert witness for Defendant in Arroyo Hotel, LLC et al., v. City National Bank, et al., Case No. CV090684 (*Damages Calculation*);

25. Expert witness and forensic accountant for Claimant in Beverly Hay Dechevrieux v. La Cienega Partners Limited Partnership (a/k/a Taubman Properties), JAMS Arbitration Case No. 1220048390 (*Breach of Contract*);
26. Expert witness for Respondents in Nu Image, Inc. v. Calrissian LP et al., JAMS Arbitration Reference No. 1210033079 (*Breach of Contract*);
27. Expert witness for Respondents in Brenda J. Whitman v. OneWest Bank, FSB, et al. Case No. BC550713;
28. Expert witness for EHOFF II Lakeside, LLC (Plaintiff) v. Petra Geosciences, Inc., et al. (Defendants) Case No. 30-2015-00825084-CU-BC-CJC (*Breach of Contract, Contractual Indemnity, Negligence and other*);
29. Litigation consultant to A&M Stables, LLC (Plaintiff) v. Sycamore Riding Academy, LLC, et al. (Defendants) Case No. BC627368 (*Breach of Contract*);
30. Expert witness for Hollywood for Children, Inc. (dba The Audrey Hepburn Children's Fund), Plaintiff, v. Sean Ferrer, an individual, Defendant (Case No. BC649828) (*Declaratory Relief, Injunctive Relief and Damages*); and
31. Expert witness and forensic accountant for Junior Larry Hillbroom, Plaintiff, v. David J. Lujan, Barry J. Israel and Keith A. Waibel, Defendants (Case No. CV09-0841 ODW (CTx)) (*Legal Malpractice, Negligence, Breach of Fiduciary Duty, Fraud and other*).

#### **FINANCIAL ADVISORY & FORENSIC ACCOUNTING EXPERIENCE**

32. Financial advisor to Wells Fargo Equipment Finance & Wachovia (n/k/a Wells Fargo Bank, N.A.), and 10 other secured lenders in their loans of approximately \$230 million to Brundage-Bone Concrete Pumping Co. (BBCP), CASE NO. 010-10758 ABC. BBCP is the largest provider of concrete pumping services in the U.S. During the Chapter 11 proceedings, the continuing lenders acquired 100% of the equity of BBCP. In a subsequent sale of BBCP, the remaining lenders recovered all of their previously compromised debt and a substantial equity return. The turnaround was the most successful recovery in Wells Fargo Bank's history (submitted to the TMA for the 2015 *Turnaround of the Year Award*);
33. Financial advisor to McDermott Will & Emery and their client Gerald Christian and his related entities in the restructuring of his \$35 million of debt to 13 different lenders and lessors;
34. Financial advisor to 228-32 West 42<sup>nd</sup> Street Realty Corp Board of Directors. Company owns commercial real estate in Chapter 11. Responsibilities included preserving any equity in the estate, assisting and advising the Board with respect to its

administrative and financial matters, including meeting all the Debtor reporting requirements of the U.S. Trustee. Provided restructuring services including the sale of non-performing undercapitalized property;

35. Norman J. and Kerri A. Salter (USBC Case No. 1:09-bk-11653-KT): Forensic accountant to creditors committee in Chapter 11. Responsibilities included investigating potential fraudulent transfers, asset valuation and consultation regarding the plan of reorganization. Assisted with special purpose entity evaluation and identification of avoidance claims;
36. REI-NC / Dartmouth (Case No. GIC845987): Forensic accountant and financial advisor engaged by counsel regarding breach of contract and misappropriation of joint venture funds. Suspected fraud resulted from the analysis of joint venture profitability;
37. The People of the State of California vs. Paul Gonya, Kenneth Stroud and Marie Frever (Case No. CD209855): Engaged by the County of San Diego to assist with the criminal prosecution of the defendants and provide expert accounting testimony regarding the REI-NC / Dartmouth accounting records and operating agreement;
38. Kingsway: Litigation consultant on accounting and auditing matters to counsel representing a foreign investment company in a case against a “Big 4” accounting firm. The litigation involved an insurance company and SEC registrant that filed false and misleading financial statements containing material errors resulting from inadequate insurance loss reserves;
39. BNP Paribas – Transtar Metals: Forensic accountant, financial advisor and litigation consultant engaged by counsel representing a consortium of banks in a case involving the sale of an international metals distribution company. Litigation resulted from questionable asset valuations, primarily inventory. The case also included the accounting for an extraordinary gain recognized by the buyer contemporaneous to the closing of purchase transaction;
40. Latham & Watkins – ATI: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a consortium of lending institutions and counsel involved in a \$140 million problem credit facility to a \$550 million paper converter and manufacturer. Services provided included investigation and analysis of fraudulent sales; a complex *bill and hold* scheme; *refreshing* and *ever-greening* of invoice preference payments, sources of deposits, and other unusual transactions; establishing cash controls; and implementing a cash operating projection system;
41. UBOC – Barth & Dreyfuss: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a bank involved in an \$11 million problem credit facility to a \$70 million manufacturer and distributor of kitchen and bath textile products. Services included investigation and analysis of *pre-billing* sales transactions,

ineligible inventory reported on borrowing base certificates, understatements of the company's allowance of doubtful accounts and other accounting irregularities;

42. GMAC (n/k/a Ally Bank) / Comerica – A&J Cheese: Forensic accountant, financial advisor and litigation consultant engaged by counsel to a consortium of lending institutions and counsel involved in a \$60 million problem credit facility to a \$260 million manufacturer and distributor of food products. Services included a comprehensive investigation of a ten year scheme to defraud the lenders; analysis of substantial funds diverted to principals of the company; a special examination of management's \$46 million adjustment to \$56 million of accounts receivables reported in borrowing base certificates; a special examination of management's \$12 million adjustment to \$26 million of inventory reported in borrowing base certificates; development of daily cash, accounts receivable and inventory roll-forward procedures and controls to establish the integrity of daily collateral reports; establishment of controls to monitor inventory movement, sales and collections; and consultation on potential accountants' malpractice litigation;
43. Winston & Strawn – Nogales Investors – Graphic Press: Workout consultant to the borrower and financial institution involved in an \$18 million credit facility to a \$30 million commercial printing and graphic services company. Services included evaluation of borrowing base reports; identification of ineligible collateral; monitoring the usage of an over-advance; implementation and monitoring of a thirteen week cash flow forecasting system that was maintained by management; analysis of methods and procedures to improve the company's cash flow; assisting management in establishing internal control procedures over billing production and shipping activities; and stabilizing information flow and the integrity of reports provided to the lender;
44. Marwit Capital – H&W Foods: Forensic accountant, financial advisor and litigation consultant engaged by a Private Equity Group invested in a \$65 million meat and poultry processor and distributor. Services included the discovery and identification of management personnel responsible for fraudulent reporting in borrowing base certificates; creation and implementation of a daily cash management reporting system; preparation of comprehensive monthly budgeting systems and procedures; and establishment of a 13-week cash forecasting system and the methodology to compare this information with the comprehensive budgeting system;
45. Centre Partners – Rembrandt Photo: Financial advisor and litigation consultant to a private investment firm involved in a \$40 million equity investment and a \$49 million loan to a manufacturer and marketer of polypropylene storage products. Services included the identification of fraudulent reporting and methodology used to prepare false interim financial statements; assisting management in the preparation of accurate and reliable interim financial statements; a comprehensive analysis of adjustments;

46. Morrison Foerster – Merchant Holdings: Workout consultant and financial advisor to the borrower and a consortium of financial institutions involved in a \$90 million credit facility to a \$200 million international distributor of consumer products. Services included the design, installation and monitoring of cash management systems and procedures; evaluation of weekly cash receipts, disbursements and fund requirements; preparation of projected balance sheet, operating and cash flow information; establishment of a thirteen week cash forecasting system with comparisons to the projected financial information; detail customer profitability analysis; monitoring of the liquidation of the company under Chapter 7 of the U.S. Bankruptcy Code;
47. Fleet Capital (n/k/a Bank of America Merrill Lynch) – Orange Plastics: Financial advisor and litigation consultant to lender involved in a \$31 million credit facility to a \$75 million plastic bag manufacturer. Services included the identification of a material inventory overstatement that required the restatement of audited financial statements; discovery of erroneous finished goods inventory costing procedures and the creation of an appropriate and reliable valuation methodology; implementation of internal control procedures for monthly physical inventory counts for purchasing and cash disbursements systems; creation and implementation of monthly budgeting and forecasting procedures, including an integrated cash budgeting and thirteen week rolling cash flow process; and the development of daily inventory roll forward reporting procedures and controls; and implementation of a daily cash management system;
48. Harris Nesbitt (n/k/a BMO – Harris) – American Computer & Digital Components (ACDC): Forensic accountant, financial advisor and litigation consultant engaged by counsel to a lender involved in a \$22 million credit facility to a \$200 million computer parts distributor. Services included reconciliation of borrowing base certificates to the borrower's computer generated reports, identification of techniques used to overstate accounts receivable; discovery of a \$7 million diversion of funds; identification of *off book* bank accounts and a scheme to inflate borrowing base certificates by *refreshing* invoices; analysis of preference payments, sources of deposits and other unusual transactions; detail analysis of related party transactions; and the evaluation of applicable records to correct errors in inventory valuation;
49. Caltius Capital – Homegrown: Financial advisor to the borrower and lender involved in an \$8 million credit facility to a \$40 million natural foods producer and distributor. Services included the creation of a thirteen week cash forecasting system to be used and maintained by management; assisting; assisting management evaluating the borrower's viability and its ability to service debt; evaluation of the benefits of integrating computer systems; analysis of the commission policies and the structure of sales functions; detail analysis of accounts receivable and accounts payable; and identification of methods to improve cash flow;



50. Riverside Partners – SaRonix: Financial advisor to a private investment firm making an \$8 million equity investment in a \$75 million electronic parts distributor. Services included determining the adequacy of management’s valuation of inventory obsolescence; discovery of deficiencies in operational inventory reporting; integration of marketing, sales, inventory control, and accounting and finance goals to improve inventory turnover; evaluation of management’s utilization of sophisticated computer software; and analysis of deviations from generally accepted accounting principles;
51. United California Bank, Sanwa – ABS: Financial advisor to a group of banks making a \$10 million loan to a \$124 million manufacturer and distributor of residential and commercial doors. Services included a comprehensive analysis of the company’s accounting method to capitalize manufacturing overhead resulting in substantial income tax savings; recommendations regarding the integration of inventory and general ledger software packages; creating an inventory turnover report to manage purchasing efforts and isolate slow moving products; and assisting management in search and employment of new auditors;
52. Key Principal Partners – T-Netix: Financial advisor to a private investment company making a \$20 million equity investment in a \$118 million computer hardware and proprietary software development company. Services included analysis of the adequacy of the company’s allowance for doubtful accounts; evaluation of the adequacy of financial management’s knowledge and understanding of company business operations; discovery of material internal control weaknesses relative to revenue recognition; creation of computer software to capture revenue transactions on a timely and accurate basis; a comprehensive analysis of accounts receivable write-off losses, including various service provider partners that had excessive receivable losses; creation of a methods to estimate bad debts and other potential uncollectible accounts receivable; and implementation of procedures and timetables for monthly accounting closings and the analysis of balance sheet and operating accounts;
53. Key Mezzanine – Imperial Plastics: Financial advisor to a lender making a \$6 million loan to a \$16 million manufacturer of injected molded plastic products. Services included the identification of material deviation from generally accepted accounting principles related to compensated absences and the adequacy of the allowance for doubtful accounts; identification of accounting errors in the recording of finished goods and raw materials inventory; discovery of customer concentrations aggregating 50% of annual sales; discovery and measurement of an undisclosed buyout agreement liability; and the determination of the operational status and functionality of a recently implemented job costing system;
54. Shelley D. Krohn, Chapter 7 Trustee v. William W. Plise (Case No. BK-S-12-14724-LBR): Engaged as accountant by Chapter 7 Trustee to provide accounting and financial services to the bankruptcy estate. Services included accounting consultation and expert witness services related to issues raised in prosecution of contested matters and

adversary proceedings, including the Debtor's solvency, financial condition, and ultimate assistance in tracking and recovery of funds diverted from the estate;

55. Wen Yaw Jiang and Herling Kao Jiang v. Gordon & Rees, LLP (Case No. 30-2013-00665341-CU-CO-CJC): Engaged as forensic accountant by Plaintiffs' to assist with professional negligence and breach of fiduciary duty claim against Plaintiffs' bankruptcy counsel;
56. Jeffrey L. Hayden, Debtor and Debtor-in-Possession v. Asset Funding Group, LLC, et al., (Case No. 1:14-bk-11187-MT – Chapter 11, Adversary Case No. 1:14-ap-01195-MT): Forensic accountant engaged by counsel regarding breach of contracts and implied covenants of good faith and fair dealing, and disallowance of proof of claim filed by defendant. Provided expert accounting testimony regarding AFG, et al., accounting records and operating agreements;
57. Beitler v. Hayden (Los Angeles County Superior Court Case No. BC476322): Forensic accountant engaged by special litigation counsel to prosecute and defend Hayden on cross-complaint. Provided expert accounting testimony regarding AFG entities' accounting records, operating agreements and plaintiff's improper divestiture of real property assets, failure to repay personal loans to Hayden and using the AFG entities as his personal bank accounts;
58. Hyo Dong Kim (USBC Case No. 8:14-bk-11142-SC): Accountant to Chapter 11 and 7 Trustee. Responsibilities included investigating potential fraudulent transfers, business viability and consultation regarding plan of reorganization. Assisted Chapter 11 Trustee with preparation of monthly operating reports, accumulation of records and other pertaining to the estate;
59. Capital One – PennySaver: Workout consultant and financial advisor to borrow and financial institution;
60. HCT Packaging, Inc. v. Nicholas Gardner, Cindy Lim, et al. (Los Angeles County Superior Court Case No. BC645615): Forensic accountant engaged by counsel to investigate employee's fraudulent overpayment to vendors enabling vendor kickbacks totaling approximately \$10 million to the defendant;
61. White Oak Global Advisors, LLC – Sonar Entertainment, Inc.: Forensic accountant to lender to investigate non-repayment of amounts due under the revolving line of credit;
62. Bank of America Merrill Lynch – Candor-Ags, Inc.: Workout consultant and financial advisor to borrower and financial institution involved in a \$85 million credit facility to a \$500 million global provider of food products to large retailers. Services included 13-week cash flow preparation and monitoring, evaluation of weekly borrowing base reporting, cash disbursement oversight, preparation of financial forecasts, stabilization

of information flow and reporting integrity to the lender, and assisted the borrower with various financing efforts;

63. Independent forensic accountant engaged by Attila, LLC (dba Attila Management Company) and Leonard Judaken, an individual, *June 29, 2018 Letter of Intent & Non-Binding Term Sheet for Termination of Business Ventures and Mutual Release of Claims*, to investigate partner's unauthorized expenses, distributions and reimbursements; and
64. Due Diligence Matters: In addition to the selected due diligence matters listed above, Mr. Brandlin, since 1995, has provided due diligence services to many Private Equity Groups (PEG's) and Mezzanine Lenders on hundreds of middle market merger and acquisition transactions spanning a plethora of industries.

## RECEIVERSHIPS

65. Kenneth A. Krasne, Court Appointed Receiver – United States Federal and California Superior Courts: Forensic accountant engaged by court-appointed receiver to perform independent reconciliation of the purchase deposit activities associated with a 115-unit retail condominium project (*f/k/a* TWN Investment Group, LLC);
66. Federal Trade Commission v. Bunzai Media Group, Inc., et al., (Case No. 2:15-CV-4527): Forensic accountant engaged by the court-appointed receiver to investigate beliefs that defendants violated numerous sections of the Federal Trade Act. The cause of action was brought to protect consumers nationwide who suffered economic injury and defendants would continue to receive ill-gotten gain if not stopped;
67. SEC v. Yang, et al. (USDC CD Cal. Case No. 5:15-CV-02387-SVW (KKx)): Forensic accountant engaged by court-appointed receiver to investigate defendants' diversion of investor funds designated for the development of three nursing homes for personal use;
68. SEC v. Capital Cove Bancorp, LLC, et al. (USCD CD Cal. Case No. SACV15-00980-JLS (JCx)): Forensic accountant engaged by court-appointed receiver to investigate defendants' \$1.9 million diversion of funds designated for investment in distressed real estate properties;
69. Federal Trade Commission v. First Time Credit Solution, Corp., et al. (USCD CD Cal. Case No. CV15-01921-DDP (PJWx)): Forensic accountant engaged by the court-appointed receiver to investigate deceptive advertising;
70. Kenneth A. Krasne, Court Appointed Receiver – United States Federal and California Superior Courts: Forensic accountant engaged by court-appointed receiver to investigate Apache Golf, Inc.'s (dba Matrix Composite Company and Matrix Shafts)

fraudulent financial reporting to a money center bank. Documented fraudulent activity and developed support for accountant malpractice claim; and

71. SEC v. Richard Vu Nguyen, A/K/A Nguyen Thanh Vu, and NTV Financial Group, Inc., Defendants, and Mai Do, Relief Defendant (USDC CD Cal. Case No. SACV19-1174-AG (KESx)): Court-appointed receiver to investigate defendants' business operations suspected of violating numerous Securities Acts.

## **CORPORATE GOVERNANCE**

72. Board of Director – Support Services of America, Inc. (janitorial services company) August 2013 – October 2013.

## **PROFESSIONAL AFFILIATIONS**

*American Institute of Certified Public Accountants (“AICPA”)* – Member No. 01075799

*California Society of Certified Public Accountants (“CalCPA”)* – Member No. 2426

*Association for Corporate Growth (“ACG”)* – Member

*Turnaround Management Association (“TMA”)* – Member of the Board of Directors and Treasurer for the Southern California Chapter 2004 through 2010

*Special Asset Management Association (“SAMA”)* – Member of the Event Planning Committee since 2010

*National Association of Federal Equity Receivers (“NAFER”)* – Member of the Board of Directors and Treasurer since 2012

## **PUBLICATIONS**

“Fraud and Forensics: Piercing Through the Deception in a Commercial Fraud Case”  
(Published by the *American Bankruptcy Institute*, August 2015)

“Financial Fraud in the Electronic Age”      *AIRA News*      February/March 2004

“Does It Pass the Sniff Test?”      *The Secured Lender*      November/December 2004

Copies of these articles and other publications can be obtained at [www.brandlin.com](http://www.brandlin.com) (please click on the “Resources” tab).

## **LECTURES AND PRESENTATIONS**

“Financial Statements for Attorneys” - MCLE Approved course in California, New York, Illinois  
*Winston & Strawn LLP, Los Angeles*  
*Greenberg & Bass, Los Angeles*  
*Jeffer Mangels Butler & Marmaro LLP, Los Angeles*

*& San Francisco*

*Ervin Cohen & Jessup LLP, Los Angeles*

*Sheppard Mullin Richter & Hampton LLP, Los Angeles,*

*Orange County, San Diego and San Francisco*

*DLA Piper Rudnick Gray Cary US LLP, Los Angeles*

*Goldberg, Kohn, Bell, Black, Rosennbloom, Chicago*

*Kaye Scholer LLP, Los Angeles*

*Steptoe & Johnson LLP, Los Angeles*

“Uncovering Landmines: Lessons Learned Conducting Forensic Accounting”

*Private Equity Connection, Newport Beach*

*(Private Equity Connection Known for Exceptional  
and Returns Handling Equity and Debt Security)*

*Commercial Finance Association - Chapter of California*

*(CFCC), Los Angeles*

*FocalPoint Partners, LLC*

*The Financial Executives Networking Group, Los Angeles*

*Private Equity Connection, San Francisco*

“Financial Due Diligence: What Matters Most”

*Provisors M&A, Los Angeles*

“Due Diligence for Financial Transactions”

*Capital Markets Affinity Group of Provisors, Los Angeles,  
CA - May 2013*

“Indicia of Fraud”

*Commercial Finance Association - Chapter of California  
(CFCC), Los Angeles*

*Harris Nesbitt, Chicago*

*PNC Business Credit, Pasadena*

*Wachovia Capital Finance, Los Angeles*

*Wells Fargo (Loan Adjustment Group) - Los Angeles,*

*Denver, Portland, San Francisco*

*Comerica Bank (Special Assets Department – Western  
Division) – El Segundo*

*Marquette Business Credit (Audit Group), Garden Grove*

*Special Assets Management Association (SAG Managers’  
Resource Group), Los Angeles*

“Fraud: The Warning Signs”

*Wells Fargo Capital Finance – Santa Monica, CA*

“Fraud: Easy to Allege, Hard to Prove”

*Turnaround Management Association, April 2005*

“Integration of Analytical Procedures with Financial and Operational Observations”

*Comerica Bank – Los Angeles, CA, October 2011*

“Financial Due Diligence Overview & What Can Go Wrong”

*Private Equity Connection – San Francisco, CA, May 2013*

“Forensic Auditing: Financial Statement Fraud”

*CFCC Audit Chapter – Los Angeles, CA, April 2014*

“The Troubled Asset-Based Loan – Financial Advisor / Turnaround Consultant / Forensic Accountant – How These Professionals Can Help”

*Bank of America Merrill Lynch – Los Angeles, CA, October 2014*

“Mergers & Acquisitions – Real-Life Lessons (Financial Due Diligence)”

*M\$A Capital Formation Group – Los Angeles, CA, June 2015*

“Forensic Accounting & Expert Witness Testimony Real-Life Lessons”

*Capital Markets Affinity Group – Los Angeles, CA, February 2016*

“Forensic Accounting Investigative Procedures: Rendering the Complex Financial & Business-Related Issues – Simple”

*M\$A Capital Formation Group – Los Angeles, CA, April 2016*

“Anatomy of a Workout – Is There A New Playbook?”

*Commercial Finance Conference California – Los Angeles, CA, April 2017*

*Special Assets Management Association – Santa Barbara, CA, June 2017*

Forensic Accounting Panels:

*Commercial Finance Association – 60<sup>th</sup> Anniversary Convention – New York, NY – November 2004*

*Special Assets Management Association – How to Prevent Fraud – Santa Barbara, CA – May 2011*

*Commercial Finance Association – 67<sup>th</sup> Annual Convention – New York, NY – November 2011*

*Special Asset Management Association – Finding Hidden Assets - Santa Barbara, CA – April 2013*

*Commercial Finance Association – I’m Not Concerned About Fraud... Said No One Ever – Miami, FL – November 2016*