

ABOUT MCS ASSOCIATES

MCS Associates (established in 1973) is a nationwide specialist consulting and expert witness company that concentrates exclusively in banking, finance, insurance, financial services, real estate and economics/damages matters.

Expert Witness and Litigation Consulting have been the primary focus of the company's services for the past 30+ years, built on the expertise, resources and reputation of four decades as a leading provider of financial, operations, management and compliance consulting and expert services in our areas of specialization.

EXPERT WITNESS SERVICES

We undertake expert witness assignments throughout the United States and the firm's clients include hundreds of leading national and regional law firms, as well as many smaller and specialized boutique litigation practices throughout the country.

MCS Associates evaluates each potential engagement on its merits. We perform assignments on behalf of both plaintiff and defendants of all types --- financial institutions, individuals and corporate clients, borrowers, depositors, investors, developers, insurance companies and their insured, brokers and agents in securities, insurance and real estate, as well as numerous regulatory and government agencies.

OUR EXPERTS & CONSULTANTS

MCS Associates' litigation consultants/experts include a wide spectrum of carefully selected and experienced bankers, lenders and financial industry executives; consultants; underwriters, brokers and managers from insurance, securities and real estate; economists, accountants, real estate analysts/developers, appraisers, educators and former regulators who understand the litigation process. Our resources encompass:

- A core group of over 400 carefully vetted, highly experienced and qualified experts and consultants nationwide
- Strategic alliances across the banking, financial, real estate and insurance industries
- Leading figures from the worlds of economics, accounting, academia and the regulatory agencies
- Powerful capabilities in forensic accounting, economic analysis and damages.
- Targeted searches for unique, hard-to-find or unusually specialized experts not already within our wide-ranging group.

KEY AREAS OF EXPERTISE

- ◆ Banking Operations/Administration
- ◆ Lending Policies, Custom and Practice
- ◆ Loan Underwriting & Credit Administration
- ◆ Bankruptcy, Foreclosures and Workouts
- ◆ Trust & Fiduciary Issues / Operations
- ◆ Securities Brokerage & Investments
- ◆ Investment Banking, Corporate Finance
- ◆ Insurance Industry Custom & Practice
- ◆ Insurance Broker/Agent Duties
- ◆ Insurance Coverage / Claims Disputes
- ◆ Real Estate Brokerage & Management
- ◆ Real Estate Development and Financing
- ◆ Damages, Economics & Valuations/Appraisals
- ◆ Forensic Accounting & Accounting/Audit Practices

MCS ASSOCIATES

CONSULTANTS & EXPERT WITNESSES

BANKING • FINANCE • INSURANCE • REAL ESTATE • LITIGATION

EXPERT WITNESS AREAS OF EXPERTISE

Economics & Damages

Breach of contract
Business disruption
Class Action claims
Class certification
Damages calculations
Economic analysis
Executive compensation
Industry segment analysis
Lost profits analysis
Statistical analysis

Accounting

Accountant malpractice/ethics
Accounting practice/standards
Business interruption/lost profits
Estate & trust accounting
Forensic accounting
Fraud investigation
GAAP and RAP accounting

Appraisal & Valuations

Business valuation
Closely held businesses
Intangibles and goodwill
Real estate appraisals
Condemnation
Eminent domain valuations
Contamination/stigma effects on value
Property damage

Investments & Securities

Broker standards/practices
Broker dealer compliance
Brokerage management/supervision
Churning
Commodities
Options & Futures
Investment advisor functions/duties
Investment suitability
NASD/NYSE and other arbitration
Operations & settlement
Trading & portfolio management
Portfolio evaluation
Securities regulation/compliance
Stock options
Wealth Management

Fiduciaries & Trusts

Corporate & Personal Trustees
Fiduciary duties
Trust investments
Trust operations
Trust/fiduciary fees

Finance

Bank financial analysis
Banking industry trends/statistics
Banking regulators' practices/policies
Capital and Debt financing
Director & Officer duties/functions
Economic/statistical analysis
Financial analysis/modeling
Financial services industry
Investment banking
Mergers & acquisitions
Syndications/limited partnerships

Banking Operations

Banking industry standards/practices
Banking management
Branch banking
Check fraud
Credit card operations
Credit Union operations/practices
Deposit & ATM transactions
Director & officer liability
Endorsements
Fidelity /Bankers bonds
Foreign exchange
Funds transfers/Wire operations
International banking
Negotiable instruments
New accounts
Payments processing/operations
Private banking
Safety deposit box practices
Savings & loan operations
Trust services/operations

Lending

- Acquisition and Development
- Asset-based loans
- Construction loans
- Corporate/business lending
- Consumer lending
- Credit cards
- Real estate lending
- Subprime lending
- Syndication loans

Origination/production & processing
Appraisal & inspections
Closing and documentation
Compliance (TIL/RESPA)
Credit administration
Foreclosures & defaults
Escrow & title
Funding/disbursements
Hard-money lending practices
Lease underwriting/administration
Lender liability
Lending policies, custom & practice
Letters of Credit
Loan review and analysis
Loan servicing & administration
Mortgage banking
Mortgage securities & securitization
Payments and collections
Regulatory compliance
Secondary mortgage markets
Taxes & impounds
Underwriting/credit evaluation

Bankruptcy, Foreclosures & Workouts

Foreclosure practices
Interest rate determination
Loan workouts
Market rent evaluation
Plan feasibility

Construction Defects/Disputes

Cost analysis & damages
Project management
Schedule/delay claims
Surety/completion claims

Insurance

- Personal & Commercial lines
- Life, Health & Disability
- Property & Casualty
- Professional Liability/E&O
- Reinsurance
- Excess & Surplus Lines
- Title insurance
- Fidelity Bonds
- Surety
- Credit life/mortgage insurance

Agency management
Agent duties/practices
Bad faith
Broker standards/practices
Claims adjusting
Claims handling practices
Coverage analysis/disputes
Credit Enhancement
Duty to defend
Insurance Co. finance/structure
Insurance Co. management
Policy interpretation
Reinsurance practices/markets
Risk management
Self-insurance
Third Party Administration
Underwriting

Real Estate

- Commercial/Industrial
- Residential
- Retail
- Hospitality/Restaurants
- Land and Development

Appraisal & valuations
Broker standards/practices
Brokerage & leasing
Compliance
Construction defects
Dept. of Real Estate regulations
Escrow
Homeowner associations
Land development
Land use/zoning
Lease agreements
Market statistics/research
Project feasibility/structure
Property management
RESPA/TIL compliance
Restaurant/Hospitality
Syndications/investments
Tenant/landlord disputes
Title Insurance

Employment & Compensation

Benefits & retirement plans
Compensation disputes
Employability
Executive search/recruiting
Job searches
Severance pay
Wages & overtime compliance
Wrongful termination

**Some of our
 Current and Past
 Clients**

- ◆ *litigation consulting*
- ◆ *expert witness services*

Selected Major National & Regional Law Firm Clients:

Akerman Senterfitt*	Jones Day	Proskauer Rose
Akin Gump Strauss Hauer & Feld	Kasowitz, Benson, Torres & Friedman	Quinn Emanuel Urquhart
Allen Matkins Leck Gamble et al*	Katten Muchin Zavis Rosenman	Rutan & Tucker*
Arnold & Porter	Kirkland & Ellis	Schiff Hardin
Atkinson Andelson Loya et al	Lane Powell	Sedgwick
Baker & Hostetler	Latham & Watkins	Selman Breitman
Ballard Spahr	Lewis Brisbois Bisgaard & Smith*	Severson & Werson*
Bernstein Litowitz Berger et al	Lewis & Roca	Seyfarth Shaw
Best Best & Krieger	Liskow & Lewis	Sidley Austin
Bradley Arant et al	Locke Lord Bissell	Snell & Wilmer*
Bryan Cave	Loeb & Loeb	Sonnenschein Nath & Rosenthal*
Buchalter Nemer*	Lowenstein Sandler	Steptoe & Johnson
Clausen Miller*	Manatt, Phelps & Phillips	Stinson Leonard Street
Cozen O'Connor	Mayer Brown	Stradling Yocca Carlson & Rauth
Davis Wright Tremaine	McKenna Long & Aldridge	Strasburger & Price
Dentons US*	McKool Smith	Troutman Sanders*
Dickstein Shapiro	Milbank, Tweed, Hadley & McCloy	Ungaretti & Harris
Dinsmore & Shohl	Mitchell Silberberg & Knupp	Vorys, Sater, Seymour and Pease
DLA Piper	Morrison & Foerster*	Waller Lansden
Dorsey & Whitney	Musick Peeler & Garrett*	Warner Norcross & Judd
Epstein, Becker & Green	Nixon Peabody	Wilmer Cutler Pickering
Fisher & Phillips	Norton Rose Fulbright	Winston & Strawn
Frost Brown Todd	Nossaman*	
Garvey Schubert & Barer	Orrick, Herrington & Sutcliffe	<i>Government & Regulatory Agencies</i>
Gibson Dunn*	Parsons Behle & Latimer	FDIC
Gordon & Rees*	Paul Hastings	Federal Home Loan Banks
Hogan Lovells*	Paul/Weiss	Internal Revenue Service
Holland & Knight*	Perkins Coie	Securities & Exchange Commission
Hughes Hubbard & Reed	Pillsbury Winthrop Shaw Pittman	State of California - Attorney General
Jackson Lewis	Patton Boggs	U.S. Department of Justice

***Selected Law Firm Clients:
 Expert Witness and Litigation Assignments Nationwide***

Abrams Garfinkle et al, Newport Beach, CA	Barry, Gardner et al, Newport Beach, CA	Burkhalter Kessler Goodman et al, Irvine, CA
Adams Nye, San Francisco, CA	Barton, Klugman & Oetting, Los Angeles, CA	Burnham Brown, Oakland, CA
Adelman German, Scottsdale, AZ	Bate Peterson Deacon et al, LA, CA	Butler Rubin Saltarelli & Boyd, Chicago, IL
Aguilera Law Group, Costa Mesa, CA	Bates, Carey & Nicolaides, Chicago, IL	Bynum & Williams, Riverside, CA
Aguirre & Meyer, San Diego, CA	Baule, Crochetiere & Gilford, LA, CA	Call & Jenson, Newport Beach, CA
Albertson Law Group, Irvine, CA	Beitchman & Zekian, Encino, CA	Callahan & Blaine, Santa Ana, CA
Alborg, Veiluva et al, Walnut Creek, CA	Benjamin Weil & Mezer, San Francisco, CA	Callahan McCune & Willis, San Diego, CA*
Aldrich & Bonnefin, Irvine, CA	Berger Kahn Shafton et al, Irvine, CA	Callari & Summers, Costa Mesa, CA
Alvarado Smith Villa & Sanchez, Irvine, CA	Berman Berman & Berman, LA, CA	Cappello & Noel, Santa Barbara, CA
Alvarado Smith, Santa Ana, CA*	Berman Mausner & Reeser, LA, CA	Carico Johnson & Toomey, El Segundo, CA
American Mortgage Law Group, Novato, CA	Billet & Kaplan, Los Angeles, CA	Carol Burdick & McDonough, LA, CA
Anderson Kill Wood & Bender, Ventura, CA	Billet Kaplan & Dawley, Los Angeles, CA	Carr & Ferrell, Palo Alto, CA
Angel Coil & Bartlett, Bozeman, MT	Blanchard Krasner & French, San Diego, CA	Carter & Carter, Corona, CA
Anglin, Flewelling, et al, Pasadena, CA	Blum Collins, Los Angeles, CA	Case Ibrahim & Clauss, Costa Mesa, CA
Arias & Lockwood, San Bernardino, CA	Bohm Matsen Kegel et al, Costa Mesa, CA	Castle & Associates, Los Angeles, CA
Arter & Hadden, San Diego, CA	Bonar Incorvaia et al, San Diego, CA	Catalano & Catalano, San Francisco, CA
Asdourian Law, Newport Beach, CA	Bonetati & Associates, Orange, CA	Catanzarite Law Corp., Anaheim, CA
Assayag Mauss, Costa Mesa, CA	Boornazian, Jensen & Garthe, Oakland, CA	Chadwick & Herich, Pacific Palisades, CA
Ater Wynne, Portland, OR	Booth Mitchell Strange, Los Angeles, CA	Chapman & Glucksman, Los Angeles, CA
Avner, Avner & Heyman, Los Angeles, CA	Borchard & Baur, Mission Viejo, CA	Charlston Revich & Williams, Los Angeles, CA
Backus & Associates, Las Vegas, NV	Borton Petrini & Conron, Modesto, CA	Charlton Weeks, Palmdale, CA
Backus, Bland, Navarro & Weber, LA, CA	Bowen Hall et al, Reno, NV	Chugh Law Firm, Cerritos, CA
Bailey & Associates, Irvine, CA	Bowles & Verna, Walnut Creek, CA	Cisneros & Schendzielos, Centennial, CO
Bailey Kennedy, Las Vegas, NV	BP Law Group, Newport Beach, CA	Clapp Peterson & Stowers, Anchorage, AK
Bain Law Offices, Santa Ana, CA	Brady Vorwerck Ryder et al, Orange, CA*	Coblentz Patch Duffy et al, San Francisco, CA
Baker, Manock & Jensen, Fresno, CA	Breidenbach Buckley Huchting, LA, CA	Cohen Kennedy David & Quigley, SF, CA
Balestreri Pendelton et al, San Diego, CA	Brewer & Brewer, Costa Mesa, CA	Colman MacDonald Law Group, Irvine, CA
Bank of America - General Counsel, LA, CA	Bronster Crabtree & Hosibata, Honolulu, HI	Conkle & Olesten, Santa Monica, CA
Banks, Garcia et al, Rancho Cucamonga, CA	Brown & Bain, Phoenix, AZ	Cooper-Gordon, Santa Monica, CA
Barber & Bartz, Tulsa, OK	Brown & Lipinsky, Chino Hills, CA	Corbett, Steelman & Specter, Irvine, CA
Barger & Wolen, San Francisco, CA	Browne & Woods, Beverly Hills, CA	Coudert Brothers, San Francisco, CA
Barnes Crosby Fitzgerald et al, Irvine, CA	Bullivant Houser Bailey, Portland, OR	Croteau, Roger & Assoc., Las Vegas, NV
Barris Scott Denn & Driker, Detroit, MI	Burgh Balian et al, Sherman Oaks, CA	Crowe Day Rogan, Los Angeles, CA
Barron & Berry, Greensboro, NC	Burke, Williams, and Sorenson, LA, CA	Cummins & White, Newport Beach, CA

*Denotes multiple offices served

Some of our Current and Past Clients

- ◆ *litigation consulting*
- ◆ *expert witness services*

Selected Law Firm Clients: Expert Witness and Litigation Assignments Nationwide

Curtis & Arata, Modesto, CA
Dale, Braden & Hinchcliffe, Concord, CA
Damrell Nelson Schrimp et al, Modesto, CA
David J. Merrill, Las Vegas, NV
Davis Zfaty, Laguna Beach, CA
Deming Law Offices, Orange, CA
Dewey Ballantine, Los Angeles, CA
Dimarco & Araujo, Santa Ana, CA
Dobrowski, Houston, TX
Donaldson Law Offices, San Francisco, CA
Doniger & Fetter, Los Angeles, CA
Dorian & Gonzales, Pasadena, CA
Dowling Aaron & Keeler, Fresno, CA
Downey Brand Seymour et al, Sacramento, CA
Drummy White King & Gire, Costa Mesa, CA
Dunn & Associates, Malibu, CA
Eagan O'Malley Avenatti, Newport Beach, CA
Ecoff Law & Salomons, Beverly Hills, CA
Edwards Frickle et al, Billings, MT
Ellison Hinkle & Bayer, Ventura, CA
English & Gloven, San Diego, CA
Enterprise Counsel Group, Irvine, CA
Ericksen Arbuthnot et al, Oakland, CA*
Ervin Cohen & Jessup, Beverly Hills, CA
Estes Okon Thorne & Carr, Dallas, TX
Evans & Heil, San Mateo, CA
Evans Farber & Cipinko, San Francisco, CA
Evers Law Group, Sacramento, CA
Featherstone DeSisto, Denver, CO
Feltman, Gebhardt, Greer et al, Spokane, WA
Fierstadt & Mans, Pasadena, CA
Finer Kim & Stearns, Torrance, CA
Firestein & Farrugia, Van Nuys, CA
Fisher & Wolfe, Beverly Hills, CA
Flanagan Partners, New Orleans, LA
Foley Bezek Behle & Curtis, Costa Mesa, CA
Folger Levin & Kahn, San Francisco, CA*
Foil & Elder, Los Angeles, CA
Ford, Walker & Haggerty et al, Long Bch, CA
Francis J. Slavin, Phoenix, AZ
Frاندzel Robins Bloom et al, Los Angeles, CA
Fredrickson Mazeika & Grant, San Diego, CA
Freedman & Taitelman, Los Angeles, CA
Freitas McCarthy et al, San Rafael, CA
G. Oliver Koppell & Associates, New York, NY
Gaines Pansing & Hogan, Omaha, NE
Gaffin & Passon, Irvine, CA
Gallagher & Moore, Irvine, CA
Galloway & Jenson, Reno, NV
Gascou & Hopkins, Los Angeles, CA
Gaunt Earl & Binny, The Woodlands, TX
Gebhardt & Smith, Baltimore, MD
Gelfand, Rappaport & Glaser, Los Angeles, CA
Genga & Associates, Sherman Oaks, CA
Georgeson & Belardinelli, Fresno, CA
Ghods Law Firm, Santa Ana, CA
Gibbons Lees & Conley, Walnut Creek, CA
Gibbs Giden Locher Turner & Senet, LA, CA
Gilbert Kelly Crowley & Jennett, Orange, CA
Gittler & Bradford, Los Angeles, CA
Glazer & Blinder, Los Angeles, CA
Golden Law Offices, Beverly Hills, CA
Goldfarb Sturman & Averbach, LA, CA
Goldstein & Ward, La Habra, CA
Goodkin & Lynch, Los Angeles, CA
Golfredson & Associates, Los Angeles, CA
Gradstein Luskin et al, Los Angeles, CA
Grant Genovese & Baratta, Irvine, CA
Gray & Prouty, San Diego, CA
Greben & Associates, Santa Barbara, CA
Green & Hall, Santa Ana, CA
Green Fidler & Chaplan, Santa Monica, CA
Greenberg & Bass, Encino, CA
Grodsky & Olecki, Santa Monica, CA
Guilford Steiner et al, Anaheim, CA
Haberbush Feinberg, Long Beach, CA
Hager Dowling, Santa Barbara, CA
Haight Brown & Bonesteel, Los Angeles, CA
Hajek, Meyer & Beauclair, Del Mar, CA
Hall & Bailey, Riverside, CA
Hallstrom, Klein & Ward, Irvine, CA
Hancock Rother & Bunshoft, SF, CA
Hanger, Levine et al, Woodland Hills, CA
Hart King & Coldren, Santa Ana, CA
Hawkins & Sofonio, Encinitas, CA
Heller & Edwards, Beverly Hills, CA
Heller Ehrman, San Francisco, CA*
Helsell Fetterman, Seattle, WA
Herrig, Voigt & Stoll, Kennewick, WA
Hershorin & Henry, Foothill Ranch, CA
Herzog & Carp, Houston, TX
Herzog Calamari & Gleason, New York, NY
Hess-Verdon & Associates, Newport Bch, CA
Hinche Witte Wood et al, San Diego, CA
Hines, Smith & Carder, Costa Mesa, CA
Hodel Wilks, Irvine, CA
Hogan & Hartson, Los Angeles, CA
Horizon Law Group, Newport Beach, CA
Hornberger & Brewer, Los Angeles, CA
Houser & Allison, Irvine, CA*
Hovis Smith & Stewart, San Francisco, CA
Howard Rice Nemerovski et al, SF, CA
Hua Gallai, Beverly Hills, CA
Hudson & Browning, Anaheim Hills, CA
Hunton & Williams, Los Angeles, CA
Husch & Eppenberger, Kansas City, MO
Hutchison & Steffen, Las Vegas, NV
Incorvaia & Associates, San Diego, CA
Inman Thomas, Roseville, CA
International Practice Group, San Diego, CA
Ivanjack & Lambirth, Los Angeles, CA
Jacobson & Associates, Tustin, CA
Jeffer Mangels Butler et al, Los Angeles, CA
Jennings, Strouss & Salmon, Phoenix, AZ
John Peter Lee Ltd., Las Vegas, NV
Johnson & Associates, Newport Beach, CA
Johnston & Thomas, Santa Rosa, CA
Jolley Urga & Wirth, Las Vegas, NV
Jones & Mayer, Fullerton, CA
Jones Skelton & Houchuli, Phoenix, AZ
Jones Vargas, Las Vegas, NV
Kaufman Kaufman & Miller, Encino, CA
Kearney Alvarez, Los Angeles, CA
Keller Rohrbach, Seattle, WA
Kerns Frost & Pearlman, Chicago, IL
King Krebs & Jurgens, New Orleans, CA
King, Holmes, Paterno & Berliner, LA, CA
Kinkle Rodiger & Spriggs, Santa Ana, CA
Kirby & McGuinn, San Diego, CA
Kirkpatrick & Lockhart, Los Angeles, CA
Klinedinst, San Diego, CA
Knapp Marsh & Jones, Los Angeles, CA
Knapp, Petersen & Clarke, Glendale, CA
Knopfler & Robinson, Woodland Hills, CA
Koeller Nebeker Carlson, Irvine, CA*
Kralik & Associates, Pasadena, CA
Kravitz, Schnitzer & Sloan, Las Vegas, NV
Kring & Chung, Irvine, CA
Kummer Kaempfer et al, Las Vegas, NV
La Jolla Law Group, San Diego, CA
Labaton Sucharow, New York, NY
Lanahan & Reilly, Santa Rosa, CA
Larr & Poteet, Pasadena, CA
Lashly & Baer, St Louis, MO
LaVelle & LaVelle, Phoenix, AZ
LeBeouf Lamb et al, Los Angeles, CA
Lee & Fields, Los Angeles, CA
Lee Anav Chung White & Kim, Los Angeles, CA
Lee Hong Degeman Kang et al, Irvine, CA
Lee, Kim & Song, Los Angeles, CA
Leech Tishman Fuscaldo et al, Pittsburgh, PA
Legler & Tomlinson, Chula Vista, CA
Lemkin Barnes & Row, Santa Ana, CA
Levinson & Kaplan, Encino, CA
Linton & Bogorad, Van Nuys, CA
Lionel Sawyer & Collins, Las Vegas, NV
Lipeles Law Group, El Segundo, CA
Lobb Cliff Heaton & Roth, Riverside, CA
Long Williamson & Delis, Santa Ana, CA
Lorber, Greenfield & Polito, Poway, CA
Lotz Doggett & Rawers, San Diego, CA
Lovaas & Lehtinen, Las Vegas, NV
Luce Forward et al, Los Angeles, CA*
Ludwig Robinson, Washington, DC
Lukins & Annis, Spokane, WA
Lum Danzis Drasco et al, Roseland, NJ
Lurie Zepeda Schmalz et al, Beverly Hills, CA
Maas Miyamoto & Bernstein, San Diego, CA
Maleki & Associates, Irvine, CA
Manning Curtis Bradshaw et al, SLC, UT
Markowitz Herbold Glade et al, Portland, OR
Marks Law Firm, Calabasas, CA
Marrone Robinson Frederick et al, Burbank, CA
Massie Berman & Millerick, San Diego, CA
Matheny Sears Linker et al, Sacramento, CA
Maxie Rheiheimer Stephens et al, SD, CA
McClung & Davis, Laguna Hills, CA
McCormick Barstow et al, Fresno, CA
McCuneWright, Redlands, CA
McDonough Holland & Allen, Sacramento, CA
McDonough's Law Office, Edmonds, WA
Meagher & Geer, Scottsdale, AZ
Meckler, Bulger & Tilton, Chicago, IL
Mengoeth Law Firm, Scottsdale, AZ
Mesch Clark & Rothschild, Tuscon, AZ
Meyers McConnell Reisz Siderman, LA, CA
Michelman & Robinson, Encino, CA
Miles Wright Finley & Zak, Costa Mesa, CA
Miller Starr Regalia, Walnut Creek, CA
Miller Tokuyama Kralik & Sur, Los Angeles, CA
Miner Financial Company, Sacramento, CA
Minyard & Morris, Newport Beach, CA

***Our clients include many of the nation's leading law firms,
with expert witness and litigation assignments across the United***

***Selected Law Firm Clients:
Expert Witness and Litigation Assignments Nationwide***

Mixon, Valk & Jolly, Costa Mesa, CA
Mohajerian Law Corp., Los Angeles, CA
Mokri & Associates, Santa Ana, CA
Molfetta & Associates, Glendale, CA
Monteleone & McCrory, Los Angeles, CA
Moore Brewer Jones Tyler & Wolf, La Jolla, CA
Morris Polich & Purdy, Los Angeles, CA
Morris Sullivan & Lemkul, San Diego, CA
Morrison-Knox Holden et al, Walnut Creek, CA
Mower Koeller Nebeker, Irvine, CA
Mullin Hoard & Brown, Amarillo, TX
Murchison & Cumming, Los Angeles, CA
Nagler & Associates, Los Angeles, CA
Nemecek & Cole, Sherman Oaks, CA
Newmeyer & Dillon, Newport Beach, CA
Nguyen, Lan Quoc & Assoc., Westminster, CA
Nicholson Law Group, Ft. Lauderdale, FL
Novian & Novian, Los Angeles, CA
Nunziato Buckley Weber, Los Angeles, CA
Oldfather & Morris, Louisville, KY
Oliva & Associates, San Diego, CA
O'Steen & Harrison, Phoenix, AZ
Overland Borenstein Scheper & Kim, LA, CA
Owen & Post, Rolling Hills, CA
Page & Jorgensen, Newport Beach, CA
Palmieri, Tyler et al, Irvine, CA
Palumbo Bergstrom, Irvine, CA
Paluso & Sceper, San Diego, CA
Pansky & Merkle, Los Angeles, CA
Parker Millikan Clark et al, Los Angeles, CA
Patton Boggs, Dallas, TX
Payne & Fears, Irvine, CA
Pearson Christensen & Clapp, Grafton, ND
Pepe & Hazard, Hartford, CT
Perez & Hawes, Woodland Hills, CA
Perona Langer & Beck, Long Beach, CA
Perry Johnson et al, Santa Rosa, CA
Pettibone Law Office, Tustin, CA
Pfeifer & Reynolds, Santa Ana, CA
Philipson & Simon, Anaheim, CA
Phillips Whisnant Gazin et al, Newport Bch, CA
Pillsbury Madison & Sutro, Los Angeles, CA
Pope & Gentile, Hesperia, CA
Post Kirby Noonan & Sweat, San Diego, CA
Poswall White & Cutler, Sacramento, CA
Preston Gates & Ellis, San Francisco, CA
Preuss Walker & Shanagher, SF, CA
Prindle Decker & Amara, Long Beach, CA
Ramseyer & Kuhlman, San Diego, CA
Rawlings, Olson, Cannon et al, Las Vegas, NV
Reback Hulbert et al, Manhattan Beach, CA
Reish Luftman McDaniel, Los Angeles, CA
Reuben Raucher & Blum, Los Angeles, CA
Robins Kaplan Miller et al, Los Angeles, CA
Robinson & Liebaert, Ontario, CA
Robinson Curley & Clayton, Chicago, IL
Robinson Di Lando & Whitaker, LA, CA
Robinson Tait, Seattle, WA
Ropers Majeski et al, San Francisco, CA
Rosenblum & Tannenbaum, Stamford, CT
Rosenfeld, Meyer & Susman, LA, CA
Ross Dixon Bell, San Diego, CA
Routh Crabtree Olsen PS, Bellevue, WA
Ruzicka, Wallace & Coughlin, Santa Ana, CA
Saltzberg Ray & Bergman, Los Angeles, CA
Sandler & Rosen, Los Angeles, CA
Santoro Driggs Walch et al, Las Vegas, NV
Schomer Law, Los Angeles, CA
Schreiber & Schreiber, Encino, CA

Scudi Johnson & Ayers, San Diego, CA
Seltzer Caplin Wilkins, San Diego, CA
Serkland Law Firm, Fargo, ND
Sheasby Cho et al, Rancho Cucamonga, CA
Shepard Smith & Edwards, Houston, TX
Sheppard Rosen Law Firm, San Francisco, CA
Shulman Hodges et al, Foothill Ranch, CA
Silicon Valley Law Group, Torrance, CA
Silver & Katz, San Jose, CA
Simburg Ketter Sheppard & Purdy, Seattle, WA
Simone & Roos, Los Angeles, CA
Skebba & Isaac, Los Angeles, CA
Small Henstridge & Cabodi, Laguna Niguel, CA
Smith Bentley & Hartnett, Redwood City, CA
SNR Denton, Chicago, IL
Socal Law Group, Los Angeles, CA
Solomon Grindle et al, San Diego, CA
Solomon Ward et al, San Diego, CA
Spence & Buckler, Towson, MD
Spence Walk, Memphis, TN
Stafford & Associates, Aliso Viejo, CA
Stephan Oringer Richman, Carson, CA
Stevens & Associates, Irvine, CA
Stockler & Lancaster, Irvine, CA
Summers & Shives, San Diego, CA
Suppa, Trucchi & Heinen, San Diego, CA
Sussman & Godfrey, Los Angeles, CA
Swanson Law Office, Redding, CA
Szaferman, Lakind, et al, Lawrenceville, NJ
Tarkington O'Neil Barrack et al, SF, CA
Testa & Associates, Vista, CA
Tharpe & Howell, Sherman Oaks, CA
The Beasley Firm, Philadelphia, PA

Trump, Alioto, Trump & Prescott, Fremont, CA
Turner Green Afrasiabi et al, Costa Mesa, CA
Tuttle & Taylor, Los Angeles, CA
Tyson & Mendes, San Diego, CA
U.S. Department Of Justice, Washington, DC*
Udall Shumway & Lyons, Mesa, AZ
Ungaretti & Harris, Chicago, IL
Valensi Rose & Magaram, Los Angeles, CA
Vance & Blair, Irvine, CA
Voss Cook & Thel, Newport Beach, CA
Wang & Patel, Newport Beach, CA
Wanger Jones Helsley, Fresno, CA
Ward Kroll & Jampol, Los Angeles, CA
Warhola & Brooks, Las Vegas, NV
Weiland, Golden et al, Costa Mesa, CA
Weinhart & Reilly, Los Angeles, CA
Weiss & Hiller, New York, NY
Wendel Rosen Black & Dean, Oakland, CA
Wentworth, Paoli & Purdy, Irvine, CA
Wesierski & Zurek, Irvine, CA
West & Miyamoto, Camarillo, CA
Weston Herzog, Glendale, CA
Westrup Klick & Associates, Long Beach, CA
Whalley Drake & Kallas, Westport, CT
Whitehead & Whitehead, Reno, NV
Whitwell Jacoby Emhoff, Beverly Hills, CA
Wild, Carter & Tipton, Fresno, CA
Wilke Fleury Hoffelt Gould, Sacramento, CA
Williams Jordan & Brodersen, Visalia, CA
Williams Law Firm, Newport Beach, CA
Wilson & Quint, San Francisco, CA
Wilson Kenna & Borys, Los Angeles, CA
Wilson Smith Cochran Dickerson, Seattle, WA

**Some of our
Current and Past
Clients**

- ◆ *litigation consulting*
- ◆ *expert witness services*

***Experts in banking, finance, insurance,
real estate, economics and accounting
.....on behalf of both plaintiffs and defendants.***

The David Firm, Los Angeles, CA
The English Law Corporation, Santa Ana, CA
Thelan Marrin & Johnson, Los Angeles, CA
Thelen Reid & Priest, San Francisco, CA
Thompson & Heller, Sacramento, CA
Thorndal Armstrong Delk et al, Reno, NV
Tighe Patton Armstrong et al, Washington, DC
Tisdale & Nicholson, Los Angeles, CA
Tomassian Throckmorton & Inouye, Irvine, CA
Topalian & Topalian, Whittier, CA
Touchstone Bernays, Dallas, TX
Tourtelot & Butler, Los Angeles, CA
Travillion Law Group, Burbank, CA
Troop Steuber & Pasich, Los Angeles, CA
Troy & Gould, Los Angeles, CA
Wingert Grebing Brubaker et al, San Diego, CA
Winston & Cashett, Spokane, WA
Wolfe & Wyman, Irvine, CA
Wolff Ardis, Memphis, TN
Wood & Bender, Camarillo, CA
Wood Smith Henning et al, Los Angeles, CA
Woodruff Spradlin & Smart, Costa Mesa, CA
Woollacott Jannol & Fields, Los Angeles, CA
Wright, Robinson, Ostheimer et al, Los Angeles, CA
Youngerman & McNutt, Santa Monica, CA
Yourist Law Corporation, Los Angeles, CA
Zelle Hoffman, San Francisco, CA
Zilinskas & Jacobs, Santa Barbara, CA
Zimmerman, Axelrad, Meyer, et al, Houston, TX
Zuckerman Spader, Washington, DC

*Denotes multiple offices served