

Exhibit A



Talon C. Stringham
CPA, ABV, CFE, CCE, ASA



Talon C. Stringham has over 8 years of professional experience including providing litigation support services, expert witness testimony, forensic and investigative accounting, economic loss calculations, computer forensics services and business valuation services. He is one of only a few professionals in Utah to have formal training, expertise, and experience in both forensic, or investigative accounting, and business valuation. Mr. Stringham also has expertise in the area of computer forensics.

The following is a summary of Mr. Stringham's business valuation, investigative accounting, bankruptcy/liquidation, economic loss calculation, personal injury, patent infringement, computer forensics, and general litigation

experience.

Business Valuations

- Calculated the value of closely held companies in a wide variety of industries for a wide variety of purposes, including gift and estate tax planning, ESOP valuations, divorce settlements, shareholder disputes, and other litigation situations.
- Informed as to the rules and processes that guide appraisals. Experienced in performing appraisals in both contentious and cooperative environments.
- Performed an appraisal of a heavy-duty truck brake company in a California Anti-Trust case that involved elements of both lost profits and destruction of business.
- Performed an appraisal of a satellite communications provider whose owners were involved in a shareholder dispute. The company, a U.S. government subcontractor, provides satellite communication services for the U.S. government around the world.
- Performed five separate appraisals for three different companies involved in the paper mill industry in a Washington legal malpractice case.
- Performed a combined appraisal of seven different adult entertainment oriented nightclubs for a Utah divorce case.
- Performed appraisals of various automobile dealerships throughout the Intermountain area.
- Performed appraisals of various construction and real estate development companies, including companies with sales in excess \$100 million.
- Performed appraisals of various professional services firms, including a CPA practice and an engineering/architectural firm for divorce settlement purposes.

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- Performed numerous appraisals of family limited partnerships and holding companies for gift and estate tax planning.
 - Performed an appraisal of an educational film company involved in a shareholder dispute.
 - Performed an appraisal of a parcel insurance provider involved in a shareholder dispute.

Forensic/Investigative Accounting

- Supervised and performed reconstruction of accounting records as a result of theft, floods, fires, and other natural disasters.
- Supervised and performed investigative accounting work for criminal fraud trials and claims.
- Supervised and performed investigative accounting services on the assets of marital estates in divorce cases.
- Supervised and performed investigative accounting services on officers and directors litigation and partnership disputes.
- Performed investigative accounting work related to accountants malpractice litigation.

Bankruptcy/Liquidations

- Performed analysis related to alter ego in fraudulent conveyance and substantive consolidation proceedings.
- Supervised and performed an asset tracing analysis related to cash held in a constructive trust action.

Economic Loss Calculation

- Calculated losses due to business interruption for a wide variety of industries on various insurance claims.
- Assisted both plaintiff and defense attorneys with analysis of various economic loss situations.
- Prepared economic loss calculation for a coal mining loss in Central Utah.

Personal Injury, Wrongful Death and Wrongful Termination

- Prepared analyses for a wide variety of individuals in personal injury, wrongful death, and wrongful termination cases.

Patent Infringement

- Analyzed and performed damage calculations for various patent infringement claims, including the performance of elasticity of demand analyses.
- Performed an analysis for litigation involving an exercise equipment patent.
- Perform an analysis for litigation involving cushioning materials patents.

Computer Forensic Services

- Recovered electronic evidence on various electronic media sources.
- Recovered electronic evidence for use in divorce cases.
- Recovered deleted electronic files for various purposes.

General Litigation Services

- Analyzed and performed damage calculation on anti-trust cases.

- Computed damages related to contract disputes.
- Computed damages on intellectual property cases.
- Computed damages involving losses associated with construction contracts.
- Computed damages on many different cases involving lost business profits.

Sample Industry Experience

Advertising	Agriculture	Building Materials	Coal Mining
Construction	Computer Software	Educational Multi-Media	Entertainment
Forestry	Glass	Hardware	Hospitality
Insurance	Internet Commerce	Medical Supplies	Multi-Level Marketing
Nutritional		Residential Treatment	
Supplements	Real Estate	Center	Restaurant/Bars
Satellite			
Communications	Services	Telemarketing	Tooth Whitening

Educational Qualifications

Mr. Stringham earned a Bachelor of Arts degree in Accounting and a Master of Science degree in Accounting, with an emphasis in Finance, from Utah State University.

Professional Affiliations/Activities

- Member of the American Institute of Certified Public Accountants (AICPA)
- Member of the Utah Association of Certified Public Accountants (UACPA)
- Certified Fraud Examiner of the Association of Certified Fraud Examiners (ACFE)
- Accredited Senior Appraiser of the American Society of Appraisers (ASA)
- Member of the International Society of Forensic Computer Examiners (ISFCE)
- Accredited in Business Valuation from the AICPA
- Chair, UACPA Business Valuation Committee, 2004
- Treasurer, Utah Chapter of Certified Fraud Examiners, 2004 - present

Publications and Courses Taught

- Author of "Fair Value in Utah," THE UTAH BAR JOURNAL (December 2003)
- Author of "Valuation Discounts for Holding Companies," THE JOURNAL ENTRY (October 2005)
- Author of "Personal Injury: How Much for How Long?" THE JOURNAL ENTRY (November 2005)
- Presented 4-hour continuing professional education course on Performing Business Valuations
- Presented continuing legal education course on Discovering Hidden Assets
- Presented continuing legal education course on Understanding Business Valuations
- Presented continuing professional education course on Forensic Accounting and Computer Forensics