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1 Keith Beauchamp (012434)
2 Roopali H. Desai (024295)
3 **COPPERSMITH BROCKELMAN PLC**
4 2800 North Central Avenue, Suite 1900
5 Phoenix, Arizona 85004
6 T: (602) 381-5490
7 F: (602) 224-6020
8 kbeauchamp@cblawyers.com
9 rdesai@cblawyers.com
10 *Attorneys for Plaintiff*

11 **ARIZONA SUPERIOR COURT**
12 **MARICOPA COUNTY**

13 FIERCE INVESTMENTS LTD.,) No. CV 2019-005943
14 Plaintiff,)
15 v.) **MOTION IN SUPPORT OF**
16 AZTEC COPPER INC., an Arizona) **APPLICATION FOR APPOINTMENT**
17 corporation;) **OF RECEIVER**
18 Defendant.) **(Expedited consideration requested)**

19 Pursuant to A.R.S. § 12-1241, A.R.S. § 12-1242, and Rule 66 of the Arizona Rules of
20 Civil Procedure, Plaintiff Fierce Investments Ltd. (“Fierce”) respectfully requests that this Court
21 enter an order appointing a receiver to take possession and control of Defendant Aztec Copper
22 Inc. (“Aztec” or the “Company”). Fierce is a shareholder and a creditor of Aztec. Appointment
23 of a receiver is necessary to protect Fierce’s equity and debt interests. This Motion is filed in
24 support of Fierce’s Verified Complaint for Appointment of Receiver filed in this matter
25 (“Verified Complaint” or “Application”) and is supported by the accompanying Memorandum
26 of Points and Authorities. A proposed order setting an Order to Show Cause (“OSC”) hearing
is filed herewith, as is a proposed order appointing a receiver.

1 depositions of its director and officer, so that Fierce and other shareholders may exercise their
2 rights at that meeting. Fierce anticipates that a receivership would no longer be necessary
3 following a duly held shareholder meeting at which, among other things, directors and officers
4 would be selected by Aztec's shareholders.

5 **Fierce Is a Shareholder of Aztec**

6 Fierce is an Aztec shareholder, and has been a shareholder since 2002. [Verified
7 Complaint for Appointment of Receiver ("Complaint") at ¶ 4]

8 Aztec's director, officer(s) and/or counsel now seek to improperly deprive Fierce of its
9 ownership interest in Aztec. Yet, the directors and officer(s) of Aztec are not properly managing
10 the Company or satisfying their respective responsibilities, including but not limited to
11 complying with the Books and Records Judgment and the Shareholder Meeting Judgment.
12 Moreover, Aztec's director, officer(s) and/or counsel have failed to hold annual shareholder
13 meetings, failed to hold meetings of its board of directors, and failed to take other steps necessary
14 and appropriate to maintain the corporate form.

15 Fierce's concerns regarding its ownership interest in Aztec are heightened by information
16 it received in response to its January 26, 2018 demand for books and records. A Canadian
17 lawyer, responding to the pre-suit books and records demand, represented that an entity
18 incorporated under Canadian law, "1829752 Alberta Inc.," is the successor-in-interest to Aztec
19 Copper Inc. [Complaint, ¶ 8]

20 Aztec's Canadian counsel has refused to provide information about 1829752 Alberta Inc.,
21 its shareholders, how it purportedly became the successor in interest to Aztec, and what interest
22 Fierce may hold in 1829752 Alberta Inc. [*Id.*, ¶ 19] Prior to February 21, 2018, Fierce never
23 received notice of any purported acquisition, merger or other business combination involving
24 Aztec and 1829752 Alberta Inc., nor do the records of the Arizona Corporation Commission
25 reflect any such acquisition, merger or other business combination. [*Id.*, ¶ 20]

1 In its unsuccessful Motion to Set Aside Default, filed in the Books and Records Lawsuit
2 on August 20, 2018, Aztec indicated (without admissible evidence or sound explanation) that
3 Fierce is no longer a shareholder in Aztec. Accordingly, Fierce seeks appointment of a receiver
4 to protect Fierce's rights as a shareholder, as well as to ensure compliance with the Shareholder
5 Meeting Judgment and the Books and Records Judgment.

6 **Fierce's Action for Annual Shareholder Meeting**

7 On March 6, 2018, Fierce filed suit in Arizona Superior Court seeking, among other
8 things, a court order requiring Aztec to hold a duly noticed annual shareholder meeting pursuant
9 to A.R.S. § 10-703. Fierce's Complaint in the Shareholder Meeting Lawsuit alleged (at ¶ 7) that
10 it acquired 40,000,000 Aztec shares in October 2002, and is a shareholder in the Company.
11 Significantly, Aztec never answered the Complaint and thus did not contest that allegation.

12 The Shareholder Meeting Judgment confirms that Fierce "has a right to participate in
13 annual shareholder meetings of the Company pursuant to A.R.S. § 10-703 and the Bylaws of the
14 Company." [Ex. B to Complaint, Shareholder Meeting Judgment, § A]

15 The Shareholder Meeting Judgment also declared that "Aztec has failed to hold timely
16 annual meetings and has failed to give notice to Fierce of such annual shareholder meetings."
17 [*Id.*, § B] The Shareholder Meeting Judgment ordered Aztec "to promptly hold an annual
18 meeting in Maricopa County for the purpose of electing directors and for the transaction of such
19 other business as may properly come before the meeting." [*Id.*, § C]

20 The Shareholder Meeting Judgment ordered "Aztec, its counsel, and all those acting in
21 concert with it to set the annual shareholder meeting within forty (40) days" of December 4,
22 2018, and to give notice of the meeting to Fierce and other shareholders of record not less than
23 ten days before the meeting was held. [*Id.*, § D] Neither Aztec, its counsel, or its officer(s) and
24 director complied with the order requiring that the annual shareholder meeting be held in
25 Maricopa County within 40 days of December 4, 2018 (*i.e.*, by January 13, 2019). [Complaint,
26

1 ¶ 29] Indeed, Aztec still has not held the annual shareholder meeting required by the Shareholder
2 Meeting Judgment.

3 The Shareholder Meeting Judgment also ordered Aztec, its counsel, and all those acting
4 in concert with it to deliver to Fierce’s counsel a list of those shareholders entitled to receive
5 notice and to vote at the annual meeting within ten days. [Ex. B to Complaint, § E] Canadian
6 counsel for Aztec belatedly sent a list of names (with no other information) to counsel for Fierce,
7 but Aztec still has not complied with its obligation under the Shareholder Meeting Judgment and
8 under A.R.S. § 10-720 to supply a valid shareholders’ list. *See, e.g.*, A.R.S. § 10-720 (“The list
9 shall be arranged by voting group, and within each voting group by class or series of shares, and
10 shall show the address of and number of shares held by each shareholder.”). [Complaint, ¶ 32]

11 The Shareholder Meeting Judgment ordered Aztec to make its director and officer(s) of
12 record (Ron Arnold and Christine Reeves) available for deposition in Arizona by Fierce’s
13 counsel within thirty days to answer questions relevant to the Shareholder Meeting Lawsuit and
14 the related Books and Records Lawsuit. [Ex. B to Complaint, § F] Mr. Arnold and Ms. Reeves
15 failed to appear at their duly noticed, court-ordered depositions on January 2, 2019. [Complaint,
16 ¶¶ 34 & 35]

17 Fierce filed a Motion for Contempt in the Shareholder Meeting Lawsuit on March 20,
18 2019 for failure to comply with the Shareholder Meeting Judgment. *See* Declaration of
19 K. Beauchamp in Support of Motion for Contempt, attached as **Exhibit C** to the Complaint.

20 The Arizona Superior Court ordered Aztec to pay Fierce’s attorneys’ fees in the amount
21 of \$10,884 and costs in the amount of \$679 in a Minute Entry dated February 20, 2019.
22 [Exhibit D to Complaint] Aztec has failed to pay the attorneys’ fees and costs as ordered in the
23 Shareholder Meeting Lawsuit. As a result, Fierce is a creditor of Aztec.

24 **Demand to Inspect Books and Records; Rejection of Inspection Rights**

25 On January 26, 2018, Fierce made a demand to inspect the books and records of the
26 Company (the “Demand”). The Demand was delivered to the statutory agent for the Company

1 and to the business address provided for the Company in the records of the Arizona Corporation
2 Commission. [Complaint, ¶¶ 39 & 40]

3 The Demand was forwarded by the Company's statutory agent to Ron Arnold and
4 Christine Reeves, as the officer and director of record for Aztec, as evidenced by the fact that
5 Canadian counsel representing Arnold, Reeves, and Aztec subsequently communicated with
6 Fierce's counsel on these issues. [*Id.*, ¶ 41]

7 Fierce sought to inspect certain books and records for the purposes of obtaining an
8 informed understanding of the true financial condition of Aztec; assessing the value of the Fierce
9 shares; and determining whether the affairs of Aztec have been conducted appropriately under
10 applicable law. [*Id.*, ¶42]

11 Fierce requested the following books and records in its Demand:

- 12 • the articles or restated articles of incorporation of the Company and all
13 amendments thereto;
- 14 • bylaws or restated bylaws of the Company and all amendments thereto;
- 15 • resolutions adopted and/or voted on by the board of directors creating one or
16 more classes or series of shares;
- 17 • minutes of all shareholders meetings, and records of all action taken by
18 shareholders of the Company without a meeting;
- 19 • written communications to any or all shareholders;
- 20 • financial statements prepared in accordance with A.R.S. § 10-1620;
- 21 • any agreement among shareholders under A.R.S. § 10-732;
- 22 • minutes of any meeting of the board of directors, records of any action of a
23 committee of the board of directors while acting in place of the board of
24 directors, minutes of any meeting of the shareholders and records of action
25 taken by the shareholders or board of directors without a meeting;
- 26 • accounting records of the Company, including but not limited to
 - its general ledger,
 - annual profit and loss statements,
 - year-end balance sheets, and

- documentation of any payments (whether loans, reimbursement of expenses, salary, or otherwise) from the Company to any shareholder, officer or director;
- the record of shareholders of the Company; and
- the Company's most recent financial statements showing in reasonable detail its assets and liabilities and the results of its operations.

[*Id.*, ¶ 43]

On February 21, 2018, Fierce received a response to its Demand from legal counsel purporting to represent “1829752 Alberta Inc., previously Aztec Copper Inc.” The February 21, 2018 letter asserted that 1829752 Alberta Inc. is incorporated under Alberta statutes and is not subject to the Arizona statute cited in the Demand. Therefore, Aztec rejected the request to inspect the books and records. [*Id.*, ¶¶ 44-45] Aztec has never produced its books and records to Fierce.

Fierce's Books and Records Action

Following rejection of its demand to inspect the books and records of Aztec, Fierce filed the Books and Records Lawsuit against Aztec, Ron Arnold (the Company's President and CEO), and Christine Reeves (the Company's Director and possibly also an Officer).

Fierce's Complaint in the Books and Records Lawsuit sought an order enforcing its right to inspect Aztec's books and records pursuant to A.R.S. § 10-1604 and the common law. Fierce's Complaint in the Books and Records Lawsuit also sought an order declaring that Arnold and Reeves had breached their fiduciary duties to Fierce.

Fierce's Complaint in the Books and Records Lawsuit alleged (at ¶ 9) that it acquired 40,000,000 Aztec shares in October 2002, and is a shareholder in the Company. Aztec did not contest that allegation. [Complaint, ¶ 47]

The Books and Records Judgment, entered December 2, 2018, declares that “Fierce has the right to inspect the books and records of Aztec under A.R.S. § 10-602 but has been denied

1 its right to conduct such inspection.” [See Ex. A to Complaint, Books and Records Judgment,
2 § A]

3 The Books and Records Judgment also provides: “Aztec, its counsel, and all those acting
4 in concert with it are HEREBY ORDERED to produce and/or make available for inspection the
5 books and records of the Company to Fierce within ten (10) days of the date of this order at the
6 offices of Fierce’s counsel in Phoenix Arizona.” [Id. at § B]

7 Aztec, its counsel and its director and officer(s) have not complied with the Books and
8 Records Judgment because they have not made Aztec’s books and records available for
9 inspection by Fierce’s counsel. [Complaint, ¶ 52]

10 The Books and Records Judgment also “FURTHER ORDERED that Aztec shall make
11 its director and officer of record—Ron Arnold and Christine Reeves—available for deposition
12 in Arizona by [Fierce’s] counsel within thirty (30) days of the date of this Order to answer
13 questions relevant to this action (including enforcement of this Judgment) and to the related
14 [Shareholder Meeting] lawsuit filed by Fierce.” [Ex. A to Complaint, § B]

15 Aztec failed to comply with the Books and Records Judgment directing it to make
16 Mr. Arnold and Ms. Reeves available for deposition in Arizona. Mr. Arnold and Ms. Reeves
17 failed to appear at their duly noticed, court-ordered depositions on January 2, 2019. [Complaint,
18 ¶¶ 54-55]

19 On March 13, 2019, the Arizona Superior Court ordered Aztec to pay Fierce’s attorneys’
20 fees in the amount of \$8,150 and costs in the amount of \$435.90. [See Ex. E to Complaint, Order
21 Granting App’n for Attorneys’ Fees & Costs] Aztec has failed to pay the award of attorneys’
22 fees and costs as ordered in the Books and Records Lawsuit. As a result, Fierce is a creditor of
23 Aztec. [Complaint, ¶¶ 56-57]

24 Fierce filed a Motion for Contempt in the Books and Records Lawsuit on March 20, 2019
25 for failure to comply with the Books and Records Judgment. [See Declaration of K. Beauchamp
26 in Support of Motion for Contempt, attached as Exhibit F to the Complaint]

1 **II. Appointment of a Receiver Is Necessary to Preserve and Protect Fierce's Interests.**

2 A.R.S. § 12-1241 provides that this Court “or a judge thereof may appoint a receiver to
3 protect and preserve property or the rights of parties therein, even if the action includes no other
4 claim for relief.” The legal standard for appointing a receiver is straightforward: “The statute
5 simply requires the trial court to determine that the property or the rights of the parties need
6 protection.” *Gravel Res. of Ariz. v. Hills*, 217 Ariz. 33, 37, 170 P.3d 282, 286 (App. 2007). A
7 petitioner “need not show irreparable harm or lack of an adequate legal remedy to obtain the
8 appointment of a receiver.” *Id.* “The decision to appoint a receiver ‘rests in the sound legal
9 discretion of the trial court.’” *Id.* (quoting *D&S Farms v. Producers Cotton Oil Co.*, 16 Ariz.
10 App. 180, 182, 492 P.2d 429, 431 (App. 1972)).

11 In *Gravel*, the petitioners requested the appointment of a receiver based on both the waste
12 of partnership assets and also the refusal to provide access to the business's records, and the
13 court upheld the appointment of a receiver in those circumstances. *Id.* at 37-38, 170 P.3d at 286-
14 87. The court noted that the petitioners and the other partner had “diametrically opposed
15 interests,” which were unmanageable, and that the receiver was required to manage the
16 business's affairs. *Id.* The circumstances in this case are similar to those in *Gravel*, because
17 Aztec has refused to provide access to books and records, as required by the Judgments of this
18 Court. Fierce also has legitimate concerns that Fierce's shares have been improperly diluted,
19 and that the Directors and Officers are mismanaging the Company and engaging in misconduct.
20 This also presents an independent basis for appointing a receiver. *See e.g., Braslawscce v. Craig*
21 *Ranch Golf Course, L.L.C.*, No. 2 CA-CV 2009-0146, 2010 WL 2968551, at *1-3 (Ariz. Ct.
22 App. July 28, 2010) (affirming appointment of receiver to complete forensic accounting of
23 association's books and records based on mismanagement, directors' misconduct and gross
24 negligence, and conflict of interests among owners).

1 As these authorities show, the appointment of a receiver requires a relatively low burden
2 of proof. The party requesting the appointment of a receiver need merely show a need for
3 protection. Plaintiff easily meets this standard.

4 **Fierce Is a Shareholder of Aztec**

5 First, there can be no dispute that Fierce is a shareholder of Aztec. Not only is there sworn
6 testimony on that issue in the Verified Complaint (at ¶ 14), this issue was decided in both the
7 Shareholder Meeting Lawsuit and in the Books and Records Lawsuit. Fierce's ownership of
8 Aztec stock was an essential element in each of those actions, because not only was it alleged in
9 the respective complaints, Fierce could not have obtained a judgment compelling a shareholders'
10 meeting and a judgment compelling inspection of Aztec's books and records if Fierce were not
11 a shareholder in Aztec.

12 Aztec never answered either complaint, and did not assert as a defense in either of those
13 actions that Fierce was not a shareholder. Accordingly, it is precluded from doing so now (even
14 assuming it had admissible evidence to refute the verified complaint, which it does not). *See*
15 *Pettit v. Pettit*, 218 Ariz. 529, 533 ¶ 10 (App. 2008) (holding that under the doctrine of claim
16 preclusion "a second claim is precluded 'not only upon facts actually litigated but also upon
17 those points which might have been litigated.'" (citations omitted).

18 In *Pettit*, for example, the parties went through divorce proceedings in which the father
19 did not contest the paternity of his minor daughter. Years after the dissolution decree became
20 final, and in response to the mother's attempt to enforce child support, the father sought an order
21 requiring paternity testing on the ground that "[i]nformation has come to light to give [Father]
22 reasonable doubt as to his paternity of [Daughter]." *Id.* at 530 ¶ 3. The court held that claim
23 preclusion barred the father from litigating the issue. *Id.* at 533 ¶ 10. As the court explained,
24 "[b]ecause Father could have raised his non-paternity as a defense in the dissolution action, he
25 is precluded from now doing so, although a valid test might conclusively demonstrate whether
26

1 he is Daughter's biological father." *Id.* (citing, among other authorities, Restatement (Second)
2 of Judgments § 18).

3 It is of no consequence that the Judgments in the Shareholder Meeting Lawsuit and the
4 Books and Records Lawsuit were default judgments; though issue preclusion cannot be applied
5 to a default judgment, claim preclusion can. *See, e.g., Circle K Corp. v. Indus. Comm'n of Ariz.*,
6 179 Ariz. 422, 425 (App. 1993). On this point, Section 18 of the Restatement (Second) of
7 Judgments—cited favorably in *Pettit*—provides as follows:

8 When a valid and final personal judgment is rendered in favor of the plaintiff:

9 (1) The plaintiff cannot thereafter maintain an action on the original claim
10 or any part thereof, although he may be able to maintain an action upon the
11 judgment; and

12 (2) In an action upon the judgment, the defendant cannot avail himself of
13 defenses he might have interposed, or did interpose, in the first action.

14 And an illustration to that Section is nearly on all fours with the facts of this case:

15 A brings an action against B on a promissory note. B defaults. Judgment is given
16 for A. A brings an action against B on the judgment. In this action B is precluded
17 from denying that he executed the note and from setting up an affirmative defense
18 such as fraud or illegality.

19 Restatement (Second) of Judgments § 18, cmt. c, illustration 4.

20 The result is the same here. That is, because Aztec could have raised Fierce's alleged
21 non-ownership of Aztec stock as a defense, but did not do so, the Judgments in those two actions
22 are conclusive as a function of claim preclusion.

23 **Appointment of a Receiver Is Necessary and Appropriate**

24 As a shareholder, and as a creditor, Fierce has an interest in the Company and therefore
25 has standing to request appointment of a receiver. A receiver is needed here to preserve and
26 protect Fierce's interest as a shareholder and as a creditor. A receiver is also needed to ensure
that the interests of Fierce (and perhaps other shareholders) are not transferred, damaged,
devalued, or otherwise altered.

1 The Company's response to Fierce's books and records request has raised serious
2 concerns about whether the shares Fierce owns have been improperly diluted. The Company
3 has also failed to comply with the Judgments entered against it by this Court requiring that the
4 Company produce its books and records and make its Officer of record available for deposition
5 in Arizona. The Company's troubling response to Fierce's books and records request and its
6 failure to comply with Court orders demonstrates the need to protect Fierce's interest as a
7 shareholder in the Company by appointing a receiver to hold a shareholder meeting and
8 temporarily manage the Company. Once the receiver holds a shareholder meeting and the
9 Company has in place Directors and Officers who will appropriately manage the Company and
10 protect the shareholders' interests, it may be appropriate to dissolve the receivership.

11 Fierce requests that Keith Bierman of MCA Financial Group be appointed as the receiver.
12 Mr. Bierman and his firm are well-respected and experienced, and possess the necessary
13 qualifications to act as receiver. A copy of Mr. Bierman's curriculum vitae is attached hereto as
14 Exhibit 1.

15 **III. Conclusion**

16 For the foregoing reasons, Fierce requests that the Court promptly enter an order directing
17 Defendant to appear and show cause why a receiver should not be appointed. A proposed form
18 of order setting an OSC hearing is being submitted separately herewith.

19 Following the OSC hearing, Fierce requests that a receiver be appointed in accordance
20 with the requirements of Arizona statutes and Rule 66 of the Arizona Rules of Civil Procedure.
21 A proposed Order Appointing Receiver is being submitted herewith.

22 Respectfully submitted 29th day of March, 2019.

23 **COPPERSMITH BROCKELMAN PLC**

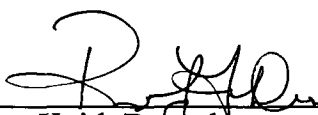
24
25 By 
26 Keith Beauchamp
Roopali H. Desai
Attorneys for Plaintiff

Exhibit 1

Exhibit 1

MCA Financial Group

Critical Solutions. Sound Resolution.

Keith Bierman, CPA
Senior Managing Director
4909 N. 44th Street
Phoenix, AZ 85018
Office (602) 710-2502 Fax (480) 247-4130
kbierman@mca-financial.com

PROFESSIONAL EXPERIENCE

Senior Managing Director

MCA Financial Group, Ltd. – May 2001 to Present, Phoenix, Arizona

MCA provides financial advisory and consulting services to courts, businesses, financial institutions and investor groups in the areas of financial restructuring, fiduciary services, asset disposition, business valuation, forensic accounting, mergers and acquisitions, business oversight/monitoring, corporate finance and capital formation.

Keith is a founding member of MCA and is responsible for oversight and management of many of MCA's most complex and significant engagements.

Keith's industry experience is broad and includes aviation, aerospace and defense, mining, healthcare, manufacturing, retail, homebuilding, construction, real estate, financial services, commercial lending, hospitality, and information technology.

Keith and MCA have served as court appointed receiver in over 150 separate matters in both federal and state courts in Arizona, Nevada, California, Oregon, Texas and other states. MCA also has significant experience serving in the roles of Chapter 7 Trustee, Chapter 11 Trustee and Liquidating Agent pursuant to appointments by various bankruptcy courts.

Keith frequently acts as an expert witness in complex litigation matters in the areas of forensic accounting, valuation, damages, avoidance actions, interest rates, and other matters. Keith has been qualified as an expert in Arizona, Illinois, Wisconsin and Nevada. A summary of Keith's relevant testimony is attached hereto.

Controller

Homebid, Inc. – November 1999 to April 2001, Phoenix, Arizona

Homebid, an application service provider for the residential real estate industry, developed a purchase offer and transaction management platform for management of the complete home buying and selling process from the initial offer to the close of escrow. Homebid's customers included 50 of the top 250 residential real estate brokerages in the United States.

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Keith was a member of the management team responsible for all aspects of financial management of the company. Keith managed \$41 million of venture capital financing from three top tier venture capital firms and played a key role in the successful sale of the company to a major competitor.

Supervising Senior – Assurance and Business Advisory Practice
KPMG, LLP - September 1996 to November 1999, Phoenix, Arizona

KPMG is a highly respected international accounting and consulting firm. While at KPMG, Keith supervised assurance and consulting engagements for public and private clients in various industries including; real estate, title and escrow, retail, construction, e-commerce, transportation, financial services and manufacturing.

Keith's responsibilities included coordination and supervision of all aspects of audit engagements, performance of high-risk audit areas, preparation and review of financial statements, research of technical accounting issues, and training and evaluation of professional staff.

Keith supervised various SEC reporting engagements including preparation and review of Forms 10-K and 10-Q, and involvement in initial public offerings and secondary debt and equity placements. Keith also managed specialized consulting engagements including corporate finance transactions, forensic services, litigation support, internal control reviews, agreed-upon-procedures and due diligence reviews relating to business combinations.

EDUCATION

- University of Arizona, Tucson, Arizona
Bachelor of Science in Accounting, magna cum laude

PROFESSIONAL AFFILIATIONS

- Certified Public Accountant - State of Arizona
- American Institute of Certified Public Accountants

CIVIC AFFILIATIONS

- Member of the Phoenix Thunderbirds, host of the Waste Management Phoenix Open, which has raised more than \$130 million for Phoenix area charities

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The following table summarizes Keith Bierman's trial testimony experience during the last five years:

Date	Type	Court	Matter Name	Area(s) of Testimony
Apr-12	Deposition/ Trial	Superior Court of the State of Arizona, County of Maricopa	James Lawrence v. Futuro D'Esperanza et al.	Testified regarding damages stemming from a failed real estate development in Scottsdale, Arizona.
Oct-12	Trial Testimony	United States Bankruptcy Court, District of Arizona	Daniel and Wendy Schayes (Debtor)	Interest rates, Plan feasibility.
Oct-12	Trial Testimony	Superior Court of the State of Arizona, County of Maricopa	Guaranty Bank v. Rancho Tuscana, LLC	Damages associated with a failed housing development in Cave Creek, Arizona.
Oct-12	Deposition/ Trial	United States Bankruptcy Court, Northern District of Illinois	GAC Storage Copley Place, LLC (Debtor)	Interest rates, Plan feasibility.
Various 2013	Trial Testimony	United States Bankruptcy Court, District of Arizona	FR160, LLC	Plan feasibility and other matters.
Jun-13	Trial Testimony	United States Bankruptcy Court, Northern District of Illinois	George Haldes (Debtor)	Plan feasibility and interest rates.
Jul-13	Deposition/ Trial	Superior Court of the State of Arizona, County of Maricopa	Nextgear v. Fast Track Automotive	Damages associated with contempt allegations.
Aug-13	Deposition/ Trial	Superior Court of the State of Arizona, County of Maricopa	Phillip Grimm v. Roger Hayward et al.	Testified concerning damages associated with the sale of a business.
Sep-13	Trial Testimony	United States Bankruptcy Court, District of Nevada	Horizon Ridge Medical Center (Debtor)	Plan feasibility and interest rates.

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Date	Type	Court	Matter Name	Area(s) of Testimony
Various 2013 and 2014	Trial Testimony	Superior Court of the State of Arizona, County of Maricopa	IMH v. David P. Maniatis et al.	Testified regarding forensic accounting investigation.
Oct-13	Trial Testimony	United States Bankruptcy Court, District of Nevada	Frontier Shopping Center, LLC (Debtor)	Plan feasibility and interest rates.
Mar-14	Deposition	Superior Court of the State of Arizona, County of Maricopa	Shapiro v. Bradley	Damages, valuation and tax matters.
Apr-14	Deposition/ Trial	Superior Court of the State of Arizona, County of Maricopa	KEG Restaurants et al. v. Jones et al.	Testified as an expert concerning damages, valuation matters.
May-14	Trial Testimony	United States Bankruptcy Court, District of Nevada	Eastern Promenade II, LLC.	Plan feasibility and interest rates.
Jun-16	Deposition/ Trial	United States Bankruptcy Court, District of Western Wisconsin	Capitol Lakes, Inc.	Plan feasibility and interest rates.
Sept - 16, Apr-17, Apr-18	Deposition	Superior Court of the State of Arizona, County of Maricopa	Strock v. ANW	Damages stemming from a breach of contract.
Apr-17	Trial Testimony	Superior Court of the State of Arizona, County of Maricopa	Timothy R. Wright v. Pandora Holdings, LLC	Testified regarding accounting matters, internal controls, GAAP accounting.
Aug-17	Trial Testimony	Private Arbitration	Doolittle v. Base Commerce, LLC	Testified regarding GAAP accounting, damages, employment matters.
Mar-18	Trial Testimony	Private Arbitration	TSA Group USA Ltd. v. Dover Shores Limited Partnership, LP et al.	Testified regarding real estate valuation, accounting matters, application of partnership agreement provisions.

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Date	Type	Court	Matter Name	Area(s) of Testimony
May - 18	Deposition Testimony	Superior Court of the State of Arizona, County of Maricopa	Thunderbird Collection Services v. Summit Healthcare	Damages stemming from a breach of contract claim.
June - 2018	Trial Testimony	Binding Arbitration	Oro Express	Partner capital account accounting and forensic accounting issues associated with a partnership dispute.
November - 2018	Arbitration Testimony	Binding Arbitration	4Front Advisors v. CW Nevada and Nuveda	Damages stemming from a breach of contract claim.
December - 2018	Deposition Testimony	Superior Court of the State of Arizona, County of Maricopa	Gilbert 60, LLC v. Native Grill and Wings	Lost profits damages stemming from a breach of a franchise agreement.
March - 2019	Trial Testimony	Superior Court of the State of Arizona, County of Maricopa	Larriva v. Goldberg	Partnership dispute regarding partnership accounting issues and forensic accounting.