

DIRK von GUENTHNER & ASSOCIATES
3008 KAUMANA DRIVE
HILO, HAWAII 96720
OFFICE (808) 532-1400 * CELLULAR (808) 343-1400
E-mail: dirk@dirkvg.com

CURRICULUM VITAE

Dirk von Guenther & Associates has provided forensic research and litigation support services to attorneys for thirty-five years. Assignments are accepted through service contracts with counsel or their clients to provide support, direction, organization, analysis and valuation of litigation matters including special damages in complicated and large document cases as an expert or a consultant.

BACKGROUND

Dirk von Guenther was raised in Kona while attending Hawaii Preparatory Academy in Kamuela. Mr. von Guenther worked on the professional staff of Peat Marwick Mitchell & Co., (KPMG), after obtaining a Bachelor of Science degree in business administration with a major in accounting from CSULB in 1973.

From 1975 through 1981, USLIFE Corporation employed Mr. von Guenther as their Western Regional Audit Manager to direct a staff, including CPA's, in auditing a 32 branch savings and loan, two escrow companies, a life insurance company and a data processing center with combined assets over one billion dollars.

Up to 1983, Mr. von Guenther served as Chief Financial Officer and Senior Vice President with SCCT Financial Corporation, a parent company with four subsidiaries, each with a title plant, and nineteen escrow offices.

Dirk von Guenther is a Board Certified Forensic Examiner, "BCFE"; a Certified Fraud Examiner, "CFE"; certified as a Diplomate of the American Board of Forensic Accountants, "DABFA"; a Diplomate and Fellow of the American College of Forensic Examiners, "FACFE"; past President and Chairman of the Board of Directors of the Hawaii Chapter - Association of Certified Fraud Examiners and recipient of the chapter's 1997 Distinguished Achievement Award; recipient of the 2001 "Top Cop" Award; a 1994 candidate for Western Regional Governor of the Association of Certified Fraud Examiners; a Contributing Editor to the nationally published periodical, "The Forensic Examiner"; author of the "Treasurer's Manual" of the State of Hawaii Campaign Spending Commission and used by all candidates seeking public office in the State of Hawaii; a trained Arbitration Panelist (arbitrator of 26 arbitrations); a trained Mediator; and, previously licensed in real estate.

PROFESSIONAL EXPERIENCE

In 1976, Dirk von Guenther began providing forensic research services to attorneys. In Hawaii, services have been provided for litigation in the Circuit Court, the Federal District Court and the U.S. Bankruptcy Court relating to civil, domestic, bankruptcy and criminal matters.

Dirk von Guenther has been qualified as an expert witness before Judge Jon Chinen, Judge Ben H. Gaddis, Hon. Alan Kay, Judge Shunichi Kimura, Judge Edward C. King, Judge Evelyn Lance, Judge Rosalyn Loomis, Judge Marjorie Manuia, Judge Togo Nakagawa, Judge Frank Takao, Judge Michael A. Town, Judge Frances Wong, many arbitration tribunals, and the Department of Commerce and Consumer Affairs.

In addition to providing forensic research and litigation support services to attorneys in Guam, Alaska, California, New York, Washington, Utah and Colorado, Dirk von Guenther & Associates has worked on behalf or in association with the following Hawaii attorneys:

CODE	DESCRIPTION
AAA	Arbitration
BC	Business Consulting
BNK	Bankruptcy
CL	Civil Litigation
CML	Criminal Litigation
CP	Co-Panelist in Arbitration
DCCA	Dept. of Commerce and Consumer Affairs
FL	Family Law
PI	Personal Injury
TRM	Trust Related Matter

Fred Y. Abe (FL)	George W. Brandt (CP)
James Y. Agena (PI)	Myles Breiner (CML)
Jan M. L. Y. Amii (PI)	Steven T. Brittain (PI)
James Robert Arnett II, (CL)	R. Mark Browning (PI)
George W. Ashford, Jr. (CL)	Peter B. Carlisle (BC)
Lance Scott Au (PI)	Lisa W. Cataldo (CL)
Rustam A. Barbee (CML)	Moon Ki Chai (AAA)
Scott I. Batterman (CL)	Howard T. Chang (CML)
R. Charles Bocken (CP)	Roy K. S. Chang (PI)
Phillip D. Bogetto (CL)	John A. Chanin (CL)
James J. Bickerton (CL)(PI)	Robert E. Chapman (AAA)
Patricia A. Brady (FL)	David W. H. Chee (CL)

Bennett J. Chin (CL)
 Darwin L. D. Ching (CML)
 Steven L. Ching (AAA)
 Christopher T. Chun (CL)
 Harrison P. Chung (CL)
 Randall Y. S. Chung (PI)
 Ellen A. Cirangle (CL)
 Kathleen A. Clark (CL)
 Bradley A. Coates (FL)
 Stuart M. Cowan (CL,FL,TRM)
 Joachim P. Cox (CL)
 Lyle P. Creadick (FL)
 Robert J. Crudele (CL)
 Charles W. Crumpton (CL)
 James P. Dandar (CL)
 Vann de Cordova (AAA) (CL)
 William J. Deeley (CL)
 Mark B. Desmarais (CL)
 Rafael del Castillo (CL)
 Stacey K. Djou (CL)
 Durell A. Douthit (FL)
 K. Bartlett Durand, Jr. (CL)
 William J. Eggers, III (FL)
 Raymond E. Engle (FL)
 Brandee J. Faria (CL)
 Robert J. Faris (AAA)
 David C. Farmer (FL)(BC)
 Eric G. Ferrer (BC)
 Jay M. Fidell (CL)
 Jeffery S. Flores (CL)
 Michael L. Freed (CL)(AAA)
 Gregory P. Frey (CL,FL)
 Richard L. Frunzi (BC)
 Stuart N. Fujioka (CL)
 Kenneth K. Fukunaga (CL)
 Janice T. Futa (CL)
 A. Edward Fyffe, Jr. (CL)
 Charles W. Gall (CL)
 J. Patrick Gallagher (CL)
 Manuel D. Garcia (TRM)
 Preston A. Gima (CL)
 David S. Glanz (CL)
 Burnham H. Greeley (CL)
 Richard K. Griffith (DCCA)(CL)
 David A. Gruebner (CL)
 Reginauld T. Harris (CL)
 Robert M. Harris (FL)
 Ronald I. Heller (CL)
 Harvey E. Henderson, Jr. (CL)
 James H. Hershey (BC,CL)
 James Hochberg (CL)
 Brenda M. Hoernig (CL)
 Lyle S. Hosoda (CL)
 Peter C. Hsieh (CL)
 John D. Hughes (FL)
 Roy F. Hughes (CL)
 Michael S. Hult (CL)(PI)
 Jean M. Ireton (FL)
 Brandon T. Ito (CL)
 Deborah S. Jackson (CL)
 Robert P. Jaress (AAA)
 Kevin J. Jenkins (TRM)
 Mary Blaine Johnston (AAA)(CL)
 Hugh R. Jones (CL)
 Arleen D. Jouxson-Meyers (CL)
 Lila Barbara Kanae (TRM)
 Chenise S. Kanemoto (CL)
 James Kawashima (PI)
 Edward Kemper (CL)(PI)(TRM)
 Kaiulani E. S. Kidani (CL)
 Dennis W. King (CL)
 Samuel P. King, Jr. (CML)
 Walter S. Kirimitsu (PI)
 Audrey E. Kitagawa (FL)
 Bert T. Kobayashi, Jr. (CL)
 Jonathan A. Kobayashi (AAA)
 Tedson H. Kojima (CL)
 Kevin M. Kondo (CL)
 James E. T. Koshiba (BNK)(CL)(CML)
 Scott E. Kubota (PI)
 Bruce L. Lamon (CL)
 Phillip J. Leas (AAA)
 Paul L'Ecuyer (PI)
 Larry C. Y. Lee (CL)
 Linda-Mei Y. K. Leong (AAA)
 Michael R. Levine (CML)
 Wilson M. N. Loo (AAA)
 Colin L. Love (BC)
 Michele-Lynn E. Luke (CL)
 Leslie C. Maharaj (CL)

Kenneth J. Mansfield (CL)
 Stanford M. J. Manuia (AAA)
 Scott F. March (CL)
 Laureen Lee Martin (CL)
 Kenneth A. Martyn (AAA)
 Melanie S. Matsui (PI)
 Robert K. Matsumoto (AAA)
 William C. Mc Corrison (CL)
 Michael T. McEnerney (FL)
 Howard F. Mc Pheeters (CL)
 Raina P. B. Mead (CL)
 Glenn T. Melchinger (CL)
 Katsugo Miho (AAA)
 Lynn Minagawa (DCCA)
 David A. Minkin (CL)
 Duane R. Miyashiro (CL)
 Philip W. Miyoshi (CL)
 Caryn S. Morita (CL)
 Marilyn S. H. Naitoh (PI)
 Bruce A. Nakamura (CL)
 Cheryl A. Nakamura (CL)
 Lee T. Nakamura (CL)
 Kelly G. A. Nakano (CL)
 Paula A. Nakayama (PI)
 Greg L. Nishioka (TRM)
 Dennis E.W. O'Connor, Jr. (CL)
 Michael A. Okazaki (CL)
 Shimpei Oki (CL)
 Peter W. Olson (CL)
 Elena J. Onaga (PI)
 Cory Y. S. Park (CL)
 Wayne D. Parsons (CML)
 James T. Paul (CL)
 Richard T. Pafundi (PI)
 Carlos Perez-Mesa (CL)
 John Francis Perkin (CL)
 Davor Z. Pevec (CL)
 Arnold T. Phillips, II (PI)(CL)
 Ellen B. Politano (FL)
 Teresa Quon (CL)
 Anthony L. Rankin (PI)
 Kevin M. Rankin (PI)
 Terrance M. Revere (CL)
 Donna E. Richards (CL)
 Robert P. Richards (CL)
 Arthur F. Roeca (CL)
 William J. Rosdil (CL)
 Janice Hee Saito (BNK)(CL)(CML)
 William W. Saunders (CL)
 Robert R. Sadaoka (CL)
 Scott K. Saiki (PI)
 Hiroshi Sakai (CL)
 Donald Segretti (CL)
 Curtis E. Sherwood (CL)
 Evan R. Shirley (CL)
 Stephen M. Shaw (CL)
 Mark T. Shklov (CL)(AAA)
 David F. Simons (BNK)(CL)
 John B. Simpson (AAA)
 Gary G. Singh (FL)
 William Fenton Sink (CL)
 Randolph R. Slaton (BNK)(CL)
 Dana Wesley Smith (FL)
 Robert A. Smith (CML)
 Hwa Kyung Song (CL)
 Lisa K. Strandtman (CL)
 J. Stephen Street (BC)(CL)
 Sheila Sue-Noguchi (FL)
 Barry A. Sullivan (CL)
 Kevin P. H. Sumida (CL)
 Cynthia M. Surrisi (CL)
 Rebecca A. Szucs (CL)
 Cori A. Takamiya (CL)
 Brian Tamanaha (CML)
 Jan M. Tamura (CL)
 Judy A. Tanaka (CL)
 Milton S. Tani (CL)
 Jeffrey M. Taylor (AAA)
 Terrance W. H. Tom (PI)
 Alan Van Etten (CL)
 Danny J. Vasconcellos (AAA)
 Robert E. Warner (BC) (CL)
 Thomas T. Watts (CL)
 Stephen D. Whittaker (CL)
 John R. Williams (BC)(BNK)(CL)(FL)
 John Winnicki (CL)
 Anthony L. Wong (PI)
 Wayson W. S. Wong (FL)
 Vernon Y. T. Woo (CL)(PI)
 Keith Y. Yamada (CL)

Stanley K. Yamada, Jr. (BNK)
Joy Yanagida (PI)
Nathan H. Yoshimoto (CL)
Mark R. Zenger (CL)

DvG&A has also provided services to the U.S. Attorney and the Federal Bureau of Investigation.

CASE MANAGEMENT

Dirk von Guenther meets with counsel to discuss the background of the case and the areas of work to be performed. A Service Contract is prepared to reflect the scope of work and the terms of the engagement.

Mr. von Guenther may staff the engagement with associates who are appropriately qualified, as necessary. Available documents, often hundreds of thousands, including appropriate client records, document production, subpoena duces tecum records, depositions, interrogatories, admissions, pleadings, expert reports and other discovery documents are frequently organized, assembled, and indexed.

Custom designed spread sheets are created, then sorted in a data base to produce specific information for Dirk von Guenther to write reports, other experts to prepare their reports and counsel and the client in learning about specific issues and key documents of the case. The data base can be used to research and link all kinds of significant case matters and assists counsel in preparing for depositions and trials.

In cases where other experts may be required to evaluate documents to determine liability, evaluate damages, or report on other case issues, it is often helpful to have the documents numbered, indexed and input by Dirk von Guenther and his associates in advance. Doing so will have a time and cost saving benefit for other experts. By working in conjunction with counsel and other experts, Dirk von Guenther & Associates can segregate unnecessary and duplicate documents to save costs to input them into the comprehensive indexed spread sheets.

In large document cases where it is cost justified, huge indexes are prepared and then sorted to identify all documents related to individuals, specific subjects and/or issues in chronological order by document type, name, subject, specially coded items or a combination of criteria which frequently develops patterns and logic to otherwise unrelated documents.

When appropriate documents are indexed, the status of missing documents, or documents otherwise not produced by a party or witness can be evaluated and reported on accordingly when their existence can be otherwise proven.

Mr. von Guenther and his associates work with counsel, client and others to refine case objectives and produce evidentiary results prepared to answer issues in a

logical and organized manner. When the case concludes, clients often benefit by having all their records indexed and organized in files for continued use in the future.