

Exhibit A

**Attachment 1
CURRICULUM VITAE**

**GREG T. MURRAY
Certified Public Accountant
Certified Fraud Examiner**

EDUCATION

Masters Degree in Professional Accountancy
University of Texas at Austin

Bachelors of Arts Degree - Accounting
Michigan State University

PROFESSIONAL SKILLS AND ACCOMPLISHMENTS

LITIGATION SUPPORT SERVICES

- Served as Chief Restructuring Officer for chapter 11 debtor in possession bankruptcy of 40 unit medical spa and skin rejuvenation company. Responsibilities including replacing top management, directing company operations prior to asset sale, negotiating terms of asset sale, testify in and provide information for SEC, FBI, and US Trustee investigations of prior management, reconstruct accounting records for current and prior year accounting periods, and directing legal counsel including settling numerous legal causes of action. Other responsibilities included preparing reports for Office of US Trustee, supervising tax return preparation, and maintaining estate solvency.
- Appointed responsible person for chapter 11 debtor in possession bankruptcy of aircraft manufacturer. Activities included managing company affairs prior to asset sale, negotiating terms of asset sale, marshaling assets for distribution to creditors, determining potential preference claims actions, advising counsel on legal matters including preference actions and settling outstanding legal action against estate, review creditor claims and determine proper amounts due each creditor. Other responsibilities included preparing Section 341 disclosure reports and monthly operating reports for Office of US Trustee.
- Served as chapter 11 estate representative of perfume and cosmetic manufacturer following asset sale. Actions included determining potential preference claims actions, advising counsel on legal matters, reviewing creditor claims and determine proper amounts due each creditor. Other responsibilities included preparing Federal and numerous state income tax returns and quarterly reports for Office of US Trustee.
- Appointed as financial manager for court established receivership resulting from divorce proceedings. Responsibilities include advising receiver on financial and tax matters, assisting in locating and marshaling assets from domestic and international sources, supervising business operations of companies controlled by receivership, and preparing domestic and international tax reports.
- Directed all legal proceeding in litigation prone aircraft manufacturing industry, retained defense counsel for all domestic lawsuits, controlling document flow to counsel, developing appropriate defense positions, and leading settlement negotiations. Cases included defective product allegations, wrongful death assertions, and asbestos exposure claims.

- Testified in antitrust case regarding fair market price of scrap aluminum beverage cans. Performed primary research and located published major market pricing. Developed sampling methodology, sampling databases and pricing models. Assisted economics expert in calculating damages.
- Retained as consulting expert in medical equipment antitrust litigation. Completed on-site financial analysis of thirteen plaintiffs and developed primary model for computing potential damages. Evaluated financial performance of defendant and provided assessment of defendant's financial capacity to pay proposed settlement offer. Assisted economics experts in developing final measure of damages.
- Served as expert witness in medical facility antitrust litigation. Completed on-site financial analysis of plaintiff. Developed model of expected future revenue stream based on Medicare reimbursement rates. Provided all financial information utilized by economics expert for final measure of damages.

ACCOUNTING AND FINANCIAL REPORTING

- Produced accurate financial reports on a timely basis. Maintained stable staffing levels during high annual growth rates.
- Responsible for Federal, state and local tax reporting. Negotiations with appraisal board reduced annual property taxes by \$325,000.
- Implemented sales and use tax review program for aluminum manufacturing company. Program recovered over \$250,000 in excess tax payments.
- Prepared annual reports in manufacturing, retail and wholesale trades, construction, oil & gas, and real estate industries. Experience includes public and private companies

FINANCIAL MANAGEMENT

- Negotiated required financing with banks, leasing companies and major suppliers.
- Implemented long term and strategic planning process. Developed long term plans resulting in successful sale of multiple companies.
- Designed and implemented budgeting systems that created bottom-line responsibility by department.
- Developed precise cash forecasts and cash management plans.
- Created, planned and directed financial restructuring that reduced annual fixed costs by over \$850,000
- Designed employee insurance program combining workers' compensation and employee health coverage. Annual savings exceeded \$750,000.
- Served as selling company's representative after transfer of ownership. Successfully completed sale of inventory, collected all receivables, and recovered excess property tax payments. Produced additional cash collections exceeding \$1,500,000.

INFORMATION SYSTEMS

- Served as major systems integration project leader following company merger. Acquired company's various information systems were successfully integrated into enterprise information systems.
- Designed and implemented inventory management and cost/estimating system for specialty packaging company. Recommended new system configuration, wrote specifications for custom programming by others, planned and acquired all required hardware.
- Decentralized information system of aluminum manufacturer following major downsizing and elimination of corporate office. Maintained effectiveness and improved accuracy of reporting. Developed and implemented plan allowing integration into acquiring company.
- Designed and implemented personal computer based financial reporting systems for many closely held businesses.

EMPLOYMENT

- 1997 to present Greg T. Murray, P.L.L.C.
Sole Practitioner – accounting, consulting and litigation support services
- 2000 to 2001 Mooney Aircraft Corporation, Kerrville, Texas
\$45 million aircraft manufacturer
Vice President - Finance
- 1996 to 1997 Golden Aluminum, San Antonio, Texas
\$250 million division of ACX Technologies (Part of Coors family interests)
Corporate Controller
- 1989 to 1996 Lux Packaging, Waco, Texas
Sales exceeded \$60 million when acquired by Tenneco in 1995
Controller and Chief Financial Officer
- 1987 to 1989 Stapleton Interests, Inc., Austin, Texas
Real estate management and investment company with 125 employees
Vice President, Finance and Administration
- 1983 to 1987 Capstone Companies, Austin, Texas
Real estate management and investment company with 850 employees
Controller and Chief Financial Officer
- 1981 to 1983 Greg T. Murray, Certified Public Accountant
Sole Practitioner - consulting practice
- 1977 to 1981 Grant Thornton, CPAs, Houston, Texas
Management Consultant - 1 year, Audit Senior - 3 years

HONORS AND MEMBERSHIPS

Certified Public Accountant since 1978 (passed exam on first attempt)
Certified Fraud Examiner since 1999

American Institute of Certified Public Accountants, Texas Society of Certified Public Accountants, Institute of Management Accountants, Association of Certified Fraud Examiners, Turnaround Manager's Association, Rotary Club of San Antonio.

