

1 Michael R. Bandemer, CPA, CMA, CITP, ENCE  
2 Stacy Elledge Chiang, CPA, CIRA  
3 MACK | BARCLAY INC.  
4 Certified Public Accountants  
5 402 West Broadway, 9<sup>th</sup> Floor  
6 San Diego, California 92101  
7 (619) 687-0001

8 Forensic Computer Consultants  
9 to Receiver THOMAS A. SEAMAN

10 UNITED STATES DISTRICT COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 SOUTHERN DIVISION (SANTA ANA)

13 SECURITIES AND EXCHANGE  
14 COMMISSION,

15 Plaintiff,

16 vs.

17 LAMBERT VANDER TUIG, et al.,

18 Defendants.

Case No. SACV 06-172 AHS (ANx)

**FIRST INTERIM APPLICATION  
OF MACK | BARCLAY INC.,  
FORENSIC COMPUTER  
CONSULTANTS TO THE  
RECEIVER, FOR PAYMENT OF  
FEES AND EXPENSES**

Hearing:

Date: June 12, 2006

Time: 10:00 a.m.

Place: Courtroom 10A

411 W. Fourth Street

Santa Ana, California

19 Mack | Barclay Inc. ("MBI"), forensic computer consultants to Thomas  
20 A. Seaman, Receiver, respectfully represents:

21 1. MBI is the forensic computer consultant to the Receiver herein  
22 and makes this first interim application for allowance of compensation for  
23 professional services rendered and reimbursement for actual and necessary  
24 costs and expenses incurred by it during the approximately two and one-half  
25 month period from February 13, 2006 through May 8, 2006 in the furtherance of  
26 its duties as said forensic computer consultant. In this application, MBI requests  
27 allowance of fees in the amount of \$51,042.50 and reimbursement of costs in the  
28 amount of \$4,898.81.

1 **I. Case Background / MBI's Employment**

2  
3 2. All services for which compensation is requested by MBI were  
4 performed for and on behalf of the Receiver and/or the Receiver's counsel,  
5 and not on behalf of any other person.  
6

7 3. MBI has not filed any previous applications in connection with this  
8 receivership case.  
9

10 4. MBI has in general agreed to be compensated based on its  
11 customary hourly rates and the hours expended. Receivership funds are the  
12 source of MBI's compensation.  
13

14 5. The names and hourly rates of MBI professionals who billed time  
15 in this matter, followed by their respective resumes, are set forth on the  
16 attached **Exhibit A**. MBI's resume related to its Investigatory  
17 Services/Forensic Computer practice is attached hereto as **Exhibit B**.  
18

19 6. The rates charged are the firm's customary rates for its clients,  
20 including non-bankruptcy clients, and there is no mark-up for receivership  
21 and/or bankruptcy matters. The rates reflect compensation charged by  
22 comparably skilled practitioners in matters other than receivership and/or  
23 bankruptcy cases.  
24

25 **II. MBI's Services**

26 7. Following is a detailed description of the services provided by  
27 MBI as required by the Receiver during the period from February 13, 2006  
28

1 through May 8, 2006. The services provided were primarily information  
2 technology and computer forensics consulting in nature and are broken down  
3 into specific categories. MBI services performed for the Receiver in this  
4 matter included the retrieving, securing and examination of electronic data  
5 and information contained on various network servers and personal  
6 computers located at the Defendants' corporate offices in California in the city  
7 of Irvine and other requested locations. A schedule of the services performed  
8 and the fees associated with the respective services follows this summary in  
9 **Table 1.**

10  
11 **A. Planning and Assessment:**

12  
13 8. During the period covered by this application, the Receiver  
14 instructed MBI to identify, secure and preserve the Defendants' network servers  
15 and computers containing accounting and financial information and services, as  
16 well as e-mail communications. Although the primary computer network data  
17 and services were located at the Carolina Company headquarters, the corporate  
18 website and e-mail were hosted by an external company. MBI's services in this  
19 regard required effective and efficient planning and implementation to assess  
20 and isolate the corporate headquarters' and outside infrastructure  
21 simultaneously to prevent the Defendants' access to and possible destruction of  
22 such information and services.

23  
24 9. MBI devoted a total of 10.40 hours within this service category and  
25 requests fees for such services in the amount of \$2,334.00. MBI provided these  
26 services at an effective hourly rate of \$224.42.

27 //

1 **B. Computer, Website and Remote E-mail Preservation:**

2  
3 10. Initially, all access to network information and external services  
4 (web-site hosting and e-mail) was secured and access restricted to  
5 professionals working on behalf of the Receiver at the Carolina Company  
6 headquarters. Additionally, during this stage all network servers, personal  
7 computers and various digital storage media, were identified, tagged and  
8 inventoried for tracking and identification purposes. A total of 35 digital  
9 storage devices (hard drives, thumb drives, tape media, etc.) were  
10 inventoried. After all relevant information was secured and imaged (as  
11 described below), access to network information and services was released as  
12 required by the Receiver to perform his responsibilities.  
13

14 11. After securing the networks, and the information and services  
15 contained on them, as described above, MBI proceeded to acquire bit-stream  
16 images (forensically sound copies) of all the network servers and personal  
17 computers that were determined to have information relevant to the receiver's  
18 responsibilities. A bit-stream image is an identical copy of the contents of the  
19 computer, including data that has been deleted, but not overwritten.  
20 Generally, data that has not been overwritten can be recovered. Imaging of  
21 the computers was performed using Encase software and performed in such a  
22 way that the original data is not altered or destroyed in any way. Each image  
23 was verified to be an authentic copy of the original through a process  
24 comparing an MD5 hash value of the original computer to the MBI copy.  
25 MD5 is a known and industry accepted standard for verifying an exact file  
26 match and maintaining the proper chain of custody.

27 /////

1           12. Remote e-mail was downloaded through manually set-up e-mail  
2 repositories for each account; the process required individual downloading of  
3 each account/individual mailbox content to a local machine.

4  
5           13. A total of 35 digital storage devices (hard drives, thumb drives, tape  
6 media, etc.) were identified, imaged and verified during this process. A total of  
7 78 mailboxes were identified and accessed during this process.

8  
9           14. MBI devoted a total of 78.10 hours within this service category and  
10 requests fees for such services in the amount of \$17,917.50. MBI provided these  
11 services at an effective hourly rate of \$229.42.

12  
13 **C. Data Review, Analysis and Production:**

14  
15           15. During the period covered by this application, MBI was tasked with  
16 searching for and retrieving certain accounting, financial and other types of files  
17 and data deemed relevant to the Receiver's ongoing efforts; this data included  
18 data from Quickbooks financial software, Microsoft Word (DOC), Microsoft  
19 Excel (XLS), Microsoft Power Point (PPT), and various e-mail files. The files  
20 requested were identified, recovered and provided to the Receiver; 10,839 active  
21 files were provided to the Receiver and 6,406 e-mail messages from the remote  
22 e-mail server were provided to the Receiver.

23  
24           16. MBI devoted a total of 80.70 hours within this service category and  
25 requests fees for such services in the amount of \$22,133.00. MBI provided these  
26 services at an effective hourly rate of \$274.26.

27 //

1 **D. Preparation of Computers for Liquidation:**

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4  
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17. Lastly, during the period covered by this application, the Receiver requested that MBI prepare hard drives from Carolina Company computers for liquidation by wiping all of the data contained on those hard drives. This was accomplished by overwriting every data sector on these hard drives with the 00hex character; 11 hard drives from 9 computers were wiped in this manner.

10 18. MBI devoted a total of 18.70 hours within this service category and  
11 requests fees for such services in the amount of \$5,543.50. MBI provided these  
12 services at an effective hourly rate of \$296.44.

13

14 **E. General and Administrative Services:**

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19. During the period covered by this application, MBI attended to certain matters of a general and administrative nature. These services pertained primarily to preparation of MBI's first interim fee application. MBI also corresponded with the Receiver regarding fee application/general case status issues.

22  
23  
24

20. MBI devoted a total of 11.70 hours within this service category and requests fees for such services in the amount of \$3,114.50. MBI provided these services at an effective hourly rate of \$266.20.

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**Table 1**

	<u>Hours</u>	<u>Fees</u>	<u>Ex. Ref.</u>
A. Forensic Computer Consulting Services:			
i. Planning and Assessment	10.40	\$ 2,334.00	C
ii. Computer / Website / E-mail Preservation	78.10	17,917.50	D
iii. Data Review, Analysis and Production	80.70	22,133.00	E
iv. Preparation of Computers for Liquidation	<u>18.70</u>	<u>5,543.50</u>	F
	<u>187.90</u>	<u>47,928.00</u>	
B. General and Administrative Services	<u>11.70</u>	<u>3,114.50</u>	G
Total hours and fees	<u>199.60</u>	<u>\$51,042.50</u>	

21. Attached hereto as Exhibits C through H are schedules of the specific professional services rendered by MBI which set forth the date, the individual who performed a particular task, a description of the work performed, the time spent, and the fees charged at the standard rates of MBI and out-of-pocket costs incurred, during the period covered by this application. Such fees and costs are summarized in Exhibit A.

**III. Conclusion**

22. MBI has sought to provide services in a professional manner, consistent with an effort to keep all costs to a minimum. MBI believes that the billing rates charged are reasonable and within the range of fees charged by its peers for services of a similar nature and that the compensation prayed for herein should be paid in full at this time.

In re: Securities and Exchange Commission v. Lambert Vander Tuig, et al., Defendants; Case No.: SACV 06-172 AHS (ANx); First Interim Application of Mack|Barclay Inc., Forensic Computer Consultants to the Receiver, for Payment of Fees and Expenses.

1           23. The billing statements attached hereto as Exhibits C through H have  
2 been reviewed by a responsible person at MBI. The services rendered by MBI  
3 and the costs advanced by MBI during the period covered by this application,  
4 and as set forth on the billing statements attached hereto, were reasonably  
5 necessary and beneficial to the receivership estate and were rendered/incurred  
6 at the request of the Receiver and/or his counsel.

7  
8           24. At all times during the engagement, MBI attempted to provide the  
9 services requested by the Receiver in an efficient and cost-effective manner.  
10 During the period covered by this application, MBI has expended a total of  
11 199.60 hours at an average billing rate of \$255.72 per hour.

12  
13           25. MBI hereby declares that no agreement or understanding exists  
14 between MBI and any other person for the division of the fees requested by  
15 this application, and further, no shareholder of MBI has any such agreement  
16 or understanding with any other person or persons except for the internal  
17 agreement among MBI's shareholders. No promise or agreement to pay any  
18 of the fees requested in this application has been made with anyone.

19  
20           26. On May 5, 2006, MBI and affiliates of MBI, entered into an asset  
21 purchase agreement with LECG, LLC. Pursuant to the agreement, MBI's  
22 operations, and those of certain affiliates, were purchased by LECG, LLC. The  
23 transaction closed on May 9, 2006. This application represents time for MBI  
24 through May 8, 2006. Subsequent applications relating to continuing services  
25 rendered as forensic computer consultants and accountants to the Receiver  
26 will be filed by LECG, LLC.

27 /////  
28

1 27. MBI is an accounting firm which has considerable experience,  
2 expertise and reputation in its field, and, in the opinion of MBI, the reasonable  
3 compensation for the work performed during the period covered by this  
4 application, as detailed herein, in view of the difficulties, complexities, special  
5 skills required, standards of the forensic computer consulting profession, and  
6 the responsibility of MBI, is the sum of \$51,042.50 in fees and \$4,898.81 in out-of-  
7 pocket expenses, for the aggregate combined sum of \$55,941.31.


8  
9 28. WHEREFORE, MBI prays that it be awarded compensation for its  
10 services and costs, all of which were rendered as forensic computer  
11 consultants at the request of the Receiver and/or her counsel, as detailed in  
12 this application for the period from February 13, 2006 through May 8, 2006, and  
13 that an order be entered allowing and authorizing payment of such fees and  
14 costs in full from funds of the Receivership as follows:

- 15  
16 (a) Allowance of fees in the amount of \$51,042.50 and costs in the  
17 amount of \$4,898.81, for an aggregate combined sum of \$55,941.31  
18 for services rendered during the period from February 13, 2006  
19 through May 8, 2006.

20  
21 Respectfully Submitted,

22 MACK | BARCLAY INC.

23 Dated: May 18, 2006  
24 San Diego, California

25   
26 For Michael R. Bandemer, CPA, CMA, CITP, ENCE

# **EXHIBIT A**

**MACK | BARCLAY INC.**  
**SUMMARY OF TIME CHARGES AND COSTS**  
**FEBRUARY 13, 2006 THROUGH MAY 8, 2006**  
**SECURITIES AND EXCHANGE COMMISSION v. LAMBERT VANDER TUIG et al.**  
**U.S. DISTRICT COURT CASE NO.: SACV 06-172 AHS (ANx)**

<u>Name</u>	<u>Position</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
Bandemer, Mike, CPA, CMA, CTP, ENCE	Shareholder	9.30	\$325.00	\$ 3,022.50
Elledge Chiang, Stacy, CPA, CIRA	Shareholder	1.60	\$325.00	520.00
Kopelev, Sergio	Director	99.10	\$295.00	29,234.50
Dougherty, Christina, MBA	Director	3.90	\$245.00	955.50
Fennell, Craig, MBA	Supervising Analyst	8.00	\$225.00	1,800.00
Brown, Geoff	Senior Analyst	40.10	\$200.00	8,020.00
Delgado, Darielle	Analyst	35.60	\$200.00	7,120.00
Wroblewski, Diana	Analyst	2.00	\$185.00	370.00
		<hr/>		
Total hours and fees		<u>199.60</u>		<u>51,042.50</u>
 Out-of-pocket costs:				
Miscellaneous (computer hard drive and related purchases)				4,155.07
Travel (mileage, hotels)				652.92
Parking				17.50
Postage charges				0.87
Copies (@ \$.10 per page)				0.80
				<hr/>
Total out-of-pocket costs				<u>4,898.81</u>
				<hr/>
Total fees and out-of-pocket costs				<u>\$ 55,941.31</u>

# MACK|BARCLAY INC.

**MICHAEL R. BANDEMER, CPA, CMA, CITP, ENCE**  
SHAREHOLDER

## Professional Responsibilities:

Responsible shareholder for a diverse litigation support and business consulting practice within a full service certified public accounting, economic analysis and technology consulting firm.

Professional experience includes providing consulting, analysis and qualified testimony on complex business, accounting and information technology issues involving varied matters (breach of contract, tort, marital dissolution and fraud) and industries. Scope of involvement has included economic damages, causation analysis, forensic accounting, fraud investigations, electronic discovery, computer forensics and data analysis.

Electronic discovery and computer forensics experience includes retrieving, securing and examining electronic evidence (including e-mail) contained on computer networks, tapes, personal computer hard drives and other electronic media.

## Professional Experience:

Mack|Barclay Inc. - Shareholder (1994 – present)  
Peterson Consulting, L.P. (1990 – 1994)  
Phelps Dodge Corporation (1988 – 1990)

Youth Tennis San Diego – Board of Directors, Executive Committee

## Education:

Arizona State University, Bachelor of Science in Finance (1990)  
Cum Laude graduate  
Golden Key Honor Society  
1989 - 1990 Who's Who Among Students in American Universities and Colleges  
Continuing Education as Lecturer and Participant

CARY P. MACK  
JD, CPA, CFE

CHRISTOPHER R. BARCLAY  
MA, CPA, CIRA, ASA

PATRICK E. KENNEDY  
PH.D.

MICHAEL R. BANDEMER  
CPA, CMA, CITP, ENCE

LAURA FUCHS DOLAN  
MBA

BRIAN J. BERGMARK  
MBA, CPA, ABV, ASA

STACY ELLEDGE CHIANG  
CPA, CIRA

HEATHER H. XITCO  
MBA, CPA

— CERTIFIED PUBLIC ACCOUNTANTS, ECONOMISTS & TECHNOLOGY CONSULTANTS —

SAN DIEGO OFFICE  
EMERALD PLAZA  
402 WEST BROADWAY, NINTH FLOOR  
SAN DIEGO, CA 92101  
PHONE: 619 687-0001 FAX: 619 687-0002

ORANGE COUNTY OFFICE  
PLAZA TOWER  
600 ANTON BOULEVARD, SUITE 1350  
COSTA MESA, CA 92626  
PHONE: 714 662-0800 FAX: 714 662-0801

www.mackbarclay.com

EXHIBIT A

Exhibit Am 2

**Certifications and licenses:**

Certified Public Accountant, California, 1998  
Certified Management Accountant, 1995  
Certified Information Technology Professional, 2001  
Certified EnCase Computer Examiner, 2003

**Membership in Professional Associations:**

American Institute of Certified Public Accountants  
California State Society of Certified Public Accountants  
Association of Certified Fraud Examiners  
High Technology Crime Investigation Association  
Association for Information and Image Management  
Institute of Management Accountants

# MACK|BARCLAY INC.

**SERGIO D. KOPELEV, CFCE, ENCE**  
DIRECTOR

## Professional Responsibilities:

Mr. Kopelev is the Director of the Computer Forensics and Electronic Discovery practice of Mack|Barclay, Inc. Mr. Kopelev has an extensive base of experience in the forensic examination of digital evidence and large scale electronic discovery matters. Mr. Kopelev is a recognized expert in the development and implementation of innovative high-tech investigation and enforcement strategies, and in 1999 was heralded as "a pioneer cyber-cop," by the Washington Times newspaper. He has testified and offered expert reports in numerous court proceedings across the United States, and has been interviewed on CNN, National Public Radio and by the Los Angeles Times newspaper as an industry expert in computer forensics and in the tracing of email communications. An author and frequent speaker on high-technology crime issues, Mr. Kopelev has trained attorneys and investigators from across the country and has made presentations before the United States Congress, members of the Virginia General assembly and other national and local leaders.

Mr. Kopelev is a specialist in the following services:

- Electronic discovery issues in connection with large-scale litigation, such as SEC Investigation, Class Action Litigation, etc.
- Forensic acquisition and analysis of various types of digital media, including hard drives, RAID Arrays, CDs, Diskettes, etc.
- Recovery of previously deleted data.
- Analysis of email communications.
- Examination of Internet activities, such as web browsing and newsgroup activities.
- Conducting reactive and proactive Internet investigations.

## Professional Experience:

Mack|Barclay Inc. - Director (October 2005 – present)  
KPMG, LLP – Director (January 2005 – October 2005)

— CERTIFIED PUBLIC ACCOUNTANTS, ECONOMISTS & TECHNOLOGY CONSULTANTS —

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www.mackbarclay.com

EXHIBIT A

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JD, CPA, CFE

CHRISTOPHER R. BARCLAY  
MA, CPA, CIRA, ASA

PATRICK F. KENNEDY  
PH.D.

MICHAEL R. BANDEMER  
CPA, CMA, CITP, ERCE

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MBA

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MBA, CPA, ABV, ASA

STACY ELLEDGE CHIANG  
CPA, CIRA

HEATHER H. XITCO  
MBA, CPA

Exhibit Am 4

Deloitte & Touche, LLP – Senior Manager (August 2001 – January 2005)

**Education:**

Liberty University, Lynchburg, VA, 1993  
John Jay College of Criminal Justice, New York, NY, 1989  
Continuing Education as Lecturer and Participant

**Certifications and licenses:**

EnCase Certified Examiner, January 2003  
Certified PDA Examiner, May 2002  
Certified Forensic Computer Examiner, February 2001  
Certified Electronic Evidence Collection Specialist, May 1999

**Membership in Professional Associations:**

International Association of Computer Investigative Specialists

**Published Articles:**

May 2000. "Correction Technology Today and Tomorrow." Law Enforcement Technology Magazine (Vol. 27, No. 5), pp. 24-28.  
April 2000. "Are Your Computers Protected?" Law Enforcement Technology Magazine (Vol. 27, No. 4), pp. 18-22.  
January 2000. "Cracking Computer Codes." Law Enforcement Technology Magazine (Vol. 27, No. 1), pp. 60-67.  
November 1999. "Cyber Sex Offenders." Law Enforcement Technology Magazine (Vol. 26, No. 11), pp. 46-50.

Exhibit Am5

# MACK|BARCLAY INC.

**CRAIG A. FENNEL, MBA**  
SUPERVISING ANALYST

## Professional Responsibilities:

Mr. Fennell is a supervising analyst in the firm's information technology group and has contributed to a variety of client engagements relating to management information system, economic, damage and accounting analyses, health care, and lost profit/commercial litigation matters. Mr. Fennell is responsible for programming and developing litigation related software applications in a variety of relational database packages to manage large databases, converting and normalizing source data, analyzing financial statements, and creating complex financial models.

## Employment Experience:

Mack|Barclay Inc. (2001 – 2006)  
Tucker Alan, Inc. (1996 – 2001)  
Norwest Bank, Arizona (1993 – 1996)

## Education:

University of Arizona, Bachelor of Science in Finance, 1987  
Arizona State University, Masters of Business Administration, 1995

CARY P. MACK  
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MA, CPA, CIRA, ASA

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**EXHIBIT A**

Exhibit Area 6

# MACK|BARCLAY INC.

**GEOFF BROWN, MCSE, CCNA, ENCE**  
SENIOR ANALYST

## Professional Responsibilities:

IT analyst for a diverse, data development/analysis and information technology team within a full service certified public accounting and economic consulting firm.

Industry experience includes forensic data acquisition and analysis, database development and analysis, systems administration, computer and network configuration, setup, and maintenance.

Provides network connectivity support, discovery assistance, and forensic data acquisition services in varied matters and industries. Trained in the use of forensic software and investigation.

Assists in the development of custom software applications and data organization solutions. Provides data analysis, conversion, recovery, integration, analysis and reporting services to clients.

## Employment Experience:

Mack|Barclay Inc. (April 2004 – Present)  
Verity (August 2002 – April 2004)  
Zoomedia Inc. (January 2001 – July 2002)

## Education:

Business Administration, Bachelor of Arts 1998  
Cisco Certified Network Associate – 2002  
Microsoft Certified System Engineer – 2000 – Present

CARY P. MACK  
JD, CPA, CFE

CHRISTOPHER R. BARCLAY  
MA, CPA, CITRA, ASA

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PH.D.

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www.mackbarclay.com  
**EXHIBIT A**

Exhibit App 7

# MACK|BARCLAY INC.

## DARIELLE DELGADO ANALYST

### Professional Responsibilities:

IT analyst for a diverse, data development/analysis and information technology team within a full service certified public accounting and economic consulting firm.

Industry experience includes forensic data acquisition and analysis, database development and analysis, systems administration, computer and network configuration, setup, and maintenance.

Provides network connectivity support, discovery assistance, and forensic data acquisition services in varied matters and industries. Trained in the use of forensic software and investigation.

Assists in the development of custom software applications and data organization solutions. Provides data analysis, conversion, recovery, integration, analysis and reporting services to clients.

### Employment Experience:

Mack|Barclay Inc. (January 2000 – Present)

### Education:

San Diego State University, Bachelor of Science, Business Administration with emphasis in information technology, June 2001  
Extended studies in computer technology

CARY P. MACK  
JD, CPA, CFE

CHRISTOPHER R. BARCLAY  
MA, CPA, CIRA, ASA

PATRICK F. KENNEDY  
PH.D.

MICHAEL R. BANDEMER  
CPA, CMA, CFP, EnCE

LAURA FUCHS DOLAN  
MBA

BRIAN J. BERGMARK  
MBA, CPA, ABV, ASA

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CPA, CIRA

HEATHER H. XITCO  
MBA, CPA

— CERTIFIED PUBLIC ACCOUNTANTS, ECONOMISTS & TECHNOLOGY CONSULTANTS —

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EXHIBIT A

Exhibit A-38

# MACK|BARCLAY INC.

## DIANA WROBLEWSKI Analyst

### Professional Responsibilities:

Ms. Wroblewski is a staff analyst and provides financial analysis and consulting services in the firm's bankruptcy services practice. Ms. Wroblewski's experience includes both chapter 11 and chapter 7 cases in which the firm has been retained to provide services to trustees, creditors, and debtors.

### Employment Experience:

Mack|Barclay Inc. (August 2004 - Present)  
NES Rentals Holdings, Inc. (January 2004 - June 2004)  
Allstate Financial (2002 - 2003)  
Aon Corporation (2000 - 2001)

### Education:

University of Illinois Champaign-Urbana, Bachelor of Arts in Economics, 2002

### Membership in Professional Associations:

Association of Certified Fraud Examiners

CARY P. MACK  
JD, CPA, CFE

CHRISTOPHER R. BARCLAY  
MA, CPA, CIRA, ASA

PATRICK F. KENNEDY  
PH.D.

MICHAEL R. BANDEMER  
CPA, CMA, CITP, EnCE

LAURA FUCHS DOLAN  
MBA

BRIAN J. BERGMARK  
MBA, CPA, ABV, ASA

STACY ELLEDGE CHIANG  
CPA, CIRA

HEATHER H. XITCO  
MBA, CPA

— CERTIFIED PUBLIC ACCOUNTANTS, ECONOMISTS & TECHNOLOGY CONSULTANTS —

SAN DIEGO OFFICE  
EMERALD PLAZA  
402 WEST BROADWAY, NINTH FLOOR  
SAN DIEGO, CA 92101  
PHONE: 619 687-0001 FAX: 619 687-0002

ORANGE COUNTY OFFICE  
PLAZA TOWER  
600 ANTON BOULEVARD, SUITE 1350  
COSTA MESA, CA 92626  
PHONE: 714 662-0800 FAX: 714 662-0801

www.mackbarclay.com

EXHIBIT A

Exhibit Am 9

## **EXHIBIT B**

# MACK|BARCLAY INC.

## CONSULTING QUALIFICATIONS

### *Computer Forensics and Electronic Discovery Consulting Services*

Mack|Barclay is a boutique business and dispute resolution consulting firm headquartered in Southern California. The firm's services are focused in the following primary areas: investigative/forensic accounting; computer forensics/information technology; corporate recovery; economics; business advisory; and, expert witness analysis and testimony in complex litigation matters. Mack|Barclay also provides full service accounting, tax and audit functions and has offices in San Diego, Orange County and Los Angeles, California.

Founded in 1990, our firm's mission is to construct and proactively deliver solutions to complex financial, economic, and information technology challenges through focused professionals dedicated to integrity and excellence.

Our ability to render quality consulting services is directly attributable to our professionals. Mack|Barclay personnel hold professional degrees, certifications and awards including Ph.D., MBA, CPA, JD, ASA, CFE, etc. To meet our clients' needs we have staffed our firm with a group of professionals whose backgrounds and experience are exceptional. These individuals bring to client engagements the best attributes of their diverse knowledge and experience.

The firm provides investigative services in highly sensitive local, national and international investigations requiring a depth of experience in interviewing techniques, record review, evidence collection, forensic accounting, report writing and testimony. The firm's investigative services group is focused on delivering problem-solving solutions and strategies in business and litigation environments, including corporate compliance, corporate recovery/receiverships, financial fraud, forensic accounting, due diligence, as well as risk assessment and management. Mack|Barclay's investigative services include:

- Computer forensics, data/file recovery and electronic discovery.
- Corporate compliance and securities fraud investigations (Sarbanes-Oxley).
- Due diligence and background investigations.
- Forensic accounting and financial reporting fraud investigations.
- Competitive intelligence.
- Asset tracing and transfer avoidance/recovery.

— CERTIFIED PUBLIC ACCOUNTANTS, ECONOMISTS & TECHNOLOGY CONSULTANTS —

SAN DIEGO OFFICE  
402 WEST BROADWAY, NINTH FLOOR  
SAN DIEGO, CA 92101-3542  
PHONE: 619 687-0001 FAX: 619 687-0002

ORANGE COUNTY OFFICE  
600 ANTON BOULEVARD, SUITE 1350  
COSTA MESA, CA 92626  
PHONE: 714 662-0800 FAX: 714 662-0801  
www.mackbarclay.com

Exhibit B of 2

Consulting Qualifications

MACK | BARCLAY INC.

Page 2 of 2

Mack|Barclay employs a diverse cadre of professionals who bring to the firm a unique combination of experience and training in software development, systems administration, litigation support, computer forensics, finance and accounting. For example, our investigative services practice is led by a former supervisory special agent for the FBI who had a distinguished 28-year career with the FBI before joining our firm.

The firm has been engaged on a wide range of complex matters to assist attorneys and employers with confidential and sensitive electronic discovery and forensic computer investigations. Our computer forensics capabilities include electronic discovery and validation of computer and e-mail files, as well as recovery of lost or deleted files, forensic computer examinations, e-mail tracing, company guideline violation review and related services. We also have substantial experience and resources attendant to normalization and reporting of large data sets, data extraction, data conversion and custom database development.

In addition to our Investigative Services and Electronic Discovery practice, our professionals offer extensive experience in:

Matters relating to economic and financial analysis, including damage computations. The firm's professionals have provided expert testimony on economic loss and related business dispute issues on over 500 occasions.

Advisory services including corporate recovery, strategic planning, M&A / divestitures, and valuation.

Tax compliance and planning issues relative to the tax ramifications of transactions, restructurings and reorganizations.

## **EXHIBIT C**

**MACK|BARCLAY INC.**

MACK | BARCLAY | KENNERY | BANDEMER | DOLAN | BEADWANK

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May 10, 2006  
7440-0001

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
<u>Task:</u> Planning, Assessment and Security					
02/13/06	Mike Bandemer	Phone conference with Tom Seaman; confer and establish work plan.	.60	325.00	195.00
02/14/06	Mike Bandemer	Review matter requirement and develop staffing and preparation.	.60	325.00	195.00
02/14/06	Darielle Delgad	Prepare for acquisition.	3.10	200.00	620.00
02/15/06	Geoff Brown	Prepare equipment paperwork and procedures for acquisition on Thursday.	2.40	200.00	480.00
02/15/06	Sergio Kopelev	Prepare for on-site forensic preservation	1.70	295.00	206.50
02/15/06	Darielle Delgad	Prepare for acquisition, prepare boot floppies, prepare documentations and labels.	2.70	200.00	540.00
03/22/06	Mike Bandemer	Review ongoing electronic discovery and analysis.	.30	325.00	97.50
Subtotal for Task: B939 Planning, Assessment and Security			10.40		2,334.00

Exhibit C99141

## **EXHIBIT D**

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
<u>Task:</u> Computer Preservation & Backup					
02/16/06	Geoff Brown	Secure network and phone system; take note of computer equipment to be acquired, setup equipment and acquire computers and laptops on 10th floor.	15.20	200.00	3,040.00
02/16/06	Darielle Delgad	Preservation of data.	15.60	200.00	3,120.00
02/16/06	Sergio Kopelev	Inventory location, shut-down location, forensic preservation.	14.00	295.00	4,130.00
02/17/06	Mike Bandemer	Review forensics analysis and preservation of computers and lock down of server. Confer.	.60	325.00	195.00
02/17/06	Darielle Delgad	Preservation of data.	12.00	200.00	2,400.00
02/17/06	Sergio Kopelev	Forensic preservation; review notes, communicate with client.	9.00	295.00	2,655.00
02/17/06	Geoff Brown	Continue to acquire remaining computers, laptops and server on the 7th floor; check paperwork, images and pack away equipment.	11.40	200.00	2,280.00
02/18/06	Mike Bandemer	Review computer and network preservation issues.	.30	325.00	97.50
Subtotal for Task: B936 Computer Preservation & Backup			78.10		17,917.50

Exhibit Draft

EXHIBIT D

## **EXHIBIT E**

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
<u>Task:</u> Computer Review & Analysis					
02/21/06	Mike Bandemer	Develop workplan and related issues for inspection.	.60	325.00	195.00
02/21/06	Sergio Kopelev	Review working copies and evidence; locate drives; begin to crack passwords of Debar Carman, Mark Nix, Scott Yard, Jonathon Carman, Mark Sostak,	4.20	295.00	1,239.00
02/21/06	Geoff Brown	Apply rainbow tables to sam and system registry keys to crack passwords on defined computers.	.80	200.00	160.00
02/22/06	Mike Bandemer	Follow up with team regarding file analysis and follow-up.	.50	325.00	162.50
02/22/06	Geoff Brown	Locate images from server, zaldivar and waldman; load images in EnCase and prepare for analysis to locate employee and investor data.	1.20	200.00	240.00
02/23/06	Geoff Brown	Continue analysis on loaded images to locate employee and investor data; export files. Continue to recover the syskey from the registry in order to crack user passwords.	2.40	200.00	480.00
02/23/06	Sergio Kopelev	Direct analysis work and communicate with client.	1.70	295.00	501.50
02/23/06	Mike Bandemer	Review email and file recovery and analysis.	1.20	325.00	390.00
02/23/06	Darielle Delgad	Computer analysis and update evidence drive information.	2.20	200.00	440.00
02/24/06	Mike Bandemer	Review analysis and reporting issues related to files and email.	.60	325.00	195.00
02/27/06	Mike Bandemer	Review follow-up associated with webmail and file recoveries.	.60	325.00	195.00
02/27/06	Sergio Kopelev	Review and develop procedure to pull down server email, call with client, gather data from all of the mailboxes, rest forwards, direct analysis of server.	7.60	295.00	2,242.00

Exhibit Ep9 of 3

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
02/27/06	Geoff Brown	Troubleshoot issue with inconsistent syskey information on 2 computers where the password was required; crack remaining passwords and report information.	1.30	200.00	260.00
02/28/06	Mike Bandemer	Review email tracing and analysis.	.40	325.00	130.00
02/28/06	Sergio Kopelev	Work on reviewing QuickBooks data, pulling email, summary email for client, communication with ISP.	8.90	295.00	2,625.50
02/28/06	Geoff Brown	Open requested images for review; crack passwords for requested computers; export out QuickBooks program files and attempted to run program; download software required to convert QuickBooks data.	2.60	200.00	520.00
03/01/06	Geoff Brown	Install MS small business accounting to facilitate the export of QuickBooks enterprise data; start to load images into encase to ascertain the custodians.	1.20	200.00	240.00
03/01/06	Sergio Kopelev	Pull down server email, index server email, convert QuickBooks Enterprise data.	9.70	295.00	2,861.50
03/01/06	Mike Bandemer	Follow-up with receiver regarding go forward and progress to date; review email collection efforts and related issues.	.70	325.00	227.50
03/02/06	Mike Bandemer	Review state of records and processing; develop follow-up and leave message for receiver regarding same.	.40	325.00	130.00
03/02/06	Sergio Kopelev	Organize data, work on tying images to custodians, review server data and attempt to boot server with VMWare, communicate with client.	4.70	295.00	1,386.50
03/02/06	Geoff Brown	Continue to open images of acquired computers to ascertain the custodian of each computer; updated spreadsheet with information found; install QuickBooks 2006 for data conversion and assisted with setting up VMWare to run server image as a virtual computer.	1.60	200.00	320.00

Exhibit E-192013

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 7440-0001

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
03/06/06	Sergio Kopelev	Meet with client, begin to develop methodology.	3.40	295.00	1,003.00
03/07/06	Sergio Kopelev	Continue to develop procedure for data production.	2.10	295.00	619.50
03/08/06	Sergio Kopelev	Finalize process for carving data, carve data from images.	3.30	295.00	973.50
03/09/06	Sergio Kopelev	Continue to extract data from images.	2.20	295.00	649.00
03/15/06	Sergio Kopelev	Carve data from images.	2.40	295.00	708.00
03/16/06	Craig Fennell	Assist with filtering and production of user files and emails for multiple custodians.	8.00	225.00	1,800.00
03/16/06	Sergio Kopelev	Extract files from forensic images.	2.10	295.00	619.50
03/20/06	Sergio Kopelev	Meet with client and drop off production set.	2.10	295.00	619.50
Subtotal for Task: B937 Computer Review & Analysis			80.70		22,133.00

Exhibit E093137

**EXHIBIT F**

**MACK | BARCLAY INC.**

MACK | BARCLAY | KENNEDY | BANDEMER | DELAN | BERGMAN

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May 10, 2006  
7440-0001

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
<u>Task: Sale</u>					
04/20/06	Sergio Kopelev	Remove drives from the 9 computers; develop protocol to wipe drives, begin to wipe drives.	9.20	295.00	2,714.00
04/21/06	Mike Bandemer	Phone conference with Tom Seaman; coordinate cleaning computers for auction; develop follow-up.	.90	325.00	292.50
04/21/06	Sergio Kopelev	Finish wiping drives; verify wiping; return drives to auction.	8.60	295.00	2,537.00
Subtotal for Task: B925 Sale			18.70		5,543.50

EXHIBIT F

Exhibit FBI/DOJ

## **EXHIBIT G**

# MACK | BARCLAY INC.

MACK | BARCLAY | KENNEDY | BANDEMER | DOLAN | BERGMARK

402 West Broadway, Ninth Floor  
San Diego, CA 92101-3542  
Telephone: (619) 687-0001  
FEIN: 33-0424170

Thomas A. Seaman  
The Tom Seaman Company  
1 Park Plaza, Suite 370  
Irvine, CA 92614

Page 1  
Invoice No. \*\*\*\*\*  
May 10, 2006  
7440-0001

Re: SEC v. Lambert Vander Tuig et al.

FOR PROFESSIONAL SERVICES RENDERED THROUGH MAY 8, 2006

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
<u>Task:</u> Fee Application #1					
05/03/06	Diana Wroblewsk	Update/prepare resumes for exhibits re: first interim fee application.	.20	185.00	37.00
05/03/06	Diana Wroblewsk	Research case history on PACER/MBI involvement in support of first interim fee application.	.30	185.00	55.50
05/03/06	Diana Wroblewsk	Begin preparation of first interim fee application, exhibits A and B, including updating of MBI's services from S. Kopelov's case information.	1.50	185.00	277.50
05/03/06	Christie Doughe	Review bill in support of first interim fee application and review/develop fee application and exhibits thereto (including conferences with Sergio Kopelev, calls to the Receiver, etc.).	3.40	245.00	833.00
05/03/06	Stacy Elledge C	Review and edit draft billing exhibits and assist with development of fee application (1.30); leave message for Mr. Seaman (.10).	1.40	325.00	455.00
05/03/06	Sergio Kopelev	Review billing detail and develop narrative regarding forensic IT services for fee application.	3.20	295.00	944.00

Exhibit Copy 2

EXHIBIT G

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
05/03/06	Mike Bandemer	Review of draft fee application and exhibits thereto.	1.00	325.00	325.00
05/04/06	Christie Doughe	Telephone the Receiver regarding fee application issues and attention to status of application, filing, etc.	.10	245.00	24.50
05/07/06	Stacy Elledge C	Attention to fee application preparation and filing issues.	.20	325.00	65.00
05/08/06	Christie Doughe	Update fee application and exhibits thereto to reflect time through May 8, 2006.	.40	245.00	98.00
Subtotal for Task: B125 Fee Application #1			<u>11.70</u>		<u>3,114.50</u>

Exhibit CPA 2012

## **EXHIBIT H**

<u>Date</u>	<u>Professional</u>	<u>Task/Description</u>	<u>Time</u>	<u>Rate</u>	<u>Amount</u>
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TASK SUMMARY:

Fee Application #1			11.70		3,114.50
Sale			18.70		5,543.50
Computer Preservation & Backup			78.10		17,917.50
Computer Review & Analysis			80.70		22,133.00
Planning, Assessment and Security			10.40		2,334.00

Total Fees					\$51,042.50
					-----
					\$51,042.50

Mike Bandemer	-	9.30	x	325.00 =	3,022.50
Stacy Elledge Chiang	-	1.60	x	325.00 =	520.00
Christie Dougherty	-	3.90	x	245.00 =	955.50
Sergio Kopelev	-	99.10	x	295.00 =	29,234.50
Craig Fennell	-	8.00	x	225.00 =	1,800.00
Darielle Delgado	-	35.60	x	200.00 =	7,120.00
Geoff Brown	-	40.10	x	200.00 =	8,020.00
Diana Wroblewski	-	2.00	x	185.00 =	370.00

AMOUNT

02/28/06	Hard drives				4,155.07
04/21/06	Software (for wiping drives)				69.98
	Subtotal Computer equipment				4,225.05
03/14/06	Copies				0.80
05/03/06	Copies				0.80
	Subtotal Copies				1.60
02/17/06	Parking				17.50
	Subtotal Parking				17.50
03/15/06	Postage charges				0.87
05/03/06	Postage charges				0.87
	Subtotal Postage charges				1.74
02/16/06	Travel - Hotel				251.90
02/16/06	Travel - Mileage				35.09
02/17/06	Travel - Mileage				35.09
02/17/06	Travel - Hotel				251.90

Exhibit Hpa1 of 7

03/16/06 Travel - Mileage 78.94  
 Subtotal Travel 652.92

COST SUMMARY

Computer equipment	1	x	4,155.07	4,155.07
Computer equipment	1	x	69.98	69.98
Travel	177	x	0.45	78.94
Travel	187	x	0.38	70.18
Parking	1	x	17.50	17.50
Postage charges	2	x	0.87	1.74
Copies	16	x	0.10	1.60
Travel	1	x	285.40	251.90
Travel	1	x	251.90	251.90

Total Expenses 4,898.81

TOTAL THIS INVOICE \$55,941.31

Balance Forward .00  
 Payment Received - THANK YOU \$.00CR

Aged Accounts Receivable:

(-30)	(31 - 60)	(61 - 91)	(91 - 120)	(120 +)
.00	.00	.00	.00	.00

PLEASE RETURN THE REMITTANCE ADVICE WITH YOUR PAYMENT.  
 IF PREVIOUS BALANCE HAS BEEN PAID, PLEASE DISREGARD.

Exhibit Hpg 242

EXHIBIT H

1 PROOF OF SERVICE

2 Case No. SACV06-172 AHS(ANx)

3 I, the undersigned, declare that I am, and was at the time of service of  
4 the papers herein referred to, employed in the County of Orange; over the age of  
5 eighteen years and not a party to the within entitled action or proceeding. My  
business address is 650 Town Center Drive, 4th Floor, Costa Mesa, California  
92626-1993.

6 On **May 19, 2006**, I served the following document described as:

7 **FIRST INTERIM APPLICATION OF MACK | BARCLAY INC., FORENSIC**  
8 **COMPUTER CONSULTANTS TO THE RECEIVER, FOR PAYMENT OF**  
**FEES AND EXPENSES**

9 on the interested party(ies) in this action by placing  true copies/ originals  
thereof enclosed in sealed envelopes and/or packages addressed as follows:

10 See Attached Service List

11  **BY MAIL:** I am "readily familiar" with the firm's practice of collection and  
12 processing correspondence for mailing. Under that practice it would be  
13 deposited with the U.S. postal service on that same day with postage thereon  
14 fully prepaid at Costa Mesa, California in the ordinary course of business. I  
am aware that on motion of the party served, service is presumed invalid if  
postal cancellation date or postage meter date is more than one day after date  
of deposit for mailing in affidavit.

15  **BY FACSIMILE:** I served said document(s) to be transmitted by facsimile  
16 pursuant to Rule 2008 of the California Rules of Court. The telephone  
17 number of the sending facsimile machine was 714-513-5130. The name(s)  
18 and facsimile machine telephone number(s) of the person(s) served are set  
19 forth in the service list. The sending facsimile machine (or the machine used  
to forward the facsimile) issued a transmission report confirming that the  
transmission was complete and without error. Pursuant to Rule 2008(e), a  
copy of that report is attached to this declaration.

20  **BY OVERNIGHT DELIVERY:** I served such envelope or package to be  
21 delivered on the same day to an authorized courier or driver authorized by the  
overnight service carrier to receive documents, in an envelope or package  
designated by the overnight service carrier.

22  **FEDERAL:** I declare that I am employed in the office of a member of the  
23 bar of this Court at whose direction the service was made. I declare under  
24 penalty of perjury under the laws of the United States of America that the  
foregoing is true and correct.

25 Executed on **May 19, 2006**, at Costa Mesa, California.

26   
27 \_\_\_\_\_  
28 Margaret N. Manns

**SERVICE LIST**

**SACV06-00172 AHS (ANx)**

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Thomas M. Melton, Esq.  
Karen L. Martinez, Esq.  
Cheryl M. Mori, Esq.  
Securities and Exchange Commission  
15 West South Temple, Suite 1800  
Salt Lake City, Utah 84101  
Telephone: (801) 524-5796  
Facsimile: (801) 524-3558

Attorney for Plaintiff Securities and Exchange  
Commission

Karen Matteson, Esq.  
Securities and Exchange Commission  
5670 Wilshire Boulevard, 11<sup>th</sup> Floor  
Los Angeles, California 90036-3648  
Telephone: (323) 965-3840  
Facsimile: (323) 965-3908

Attorney for Plaintiff Securities and Exchange  
Commission

Irving M. Einhorn, Esq.  
Law Offices of Irving M. Einhorn  
1710 10<sup>th</sup> Street  
Manhattan Beach, CA 90266-6206  
Telephone: (310) 798-7216  
Facsimile: (310) 798-5910

Attorney for Defendant Jonathan Carman

Ira Lee Sorkin, Esq.  
Daniel J. Horwitz, Esq.  
Nicole Pappas Wroblewski, Esq.  
Dickstein, Shapiro, Morin & Oshinsky LLP  
1177 Avenue of the Americas  
New York, NY 10036-2714  
Telephone: (212) 835-1400  
Facsimile: (212) 997-9880

Attorney for Defendant Lambert Vander Tuig

Steven M. Goldsobel, Esquire  
1900 Avenue of Stars, Suite 1800  
Los Angeles, CA 90067  
Telephone: (310) -552-4848  
Facsimile: (310) -552-9291  
steve@sgoldsobel.com

Attorney for Defendant Lambert Vander Tuig  
(California Local Counsel)