

Asset Based Field Examinations and Forensic Litigation Cases
Performed by Boston & Associates, P.C.

- Printing company with sales of \$70 million dollars. Prepared projections, analyzed company budgets and financial statements. Assisted attorneys in complex litigation matters, testified as an expert witness regarding financial condition of company.
- Injection mold manufacturer. Performed examination of the financial records of company in bankruptcy. Assisted attorney in various matters and testified as to the financial viability of the business and the quality of the assets owned by the company.
- Large industrial shelving manufacturer. Determined that the company was preparing fraudulent borrowing base certificates. Assisted the FBI and the U.S. Attorney in their investigation. We also continued to monitor the company's collateral and financial condition until liquidation.
- Medical supply business. Assisted bank and attorney in complex litigation matters and testified in court regarding the transferring of assets by debtor.
- Examined financial records of a large commercial landscaping company. Investigated related party transactions, transfer of assets and accuracy of borrowing certificates. Assisted attorney in complex litigation matters and testified as expert witness in trial to bring back transferred assets to original owners.
- Analyzed voluminous financial records and transaction of appliance wholesaler to determine inventory balance, cost of goods sold and other related accounts in order to assist attorney in complex litigation matter.
- Selected by bankruptcy court and U.S. Trustee to be examiner in a bankruptcy case. Performed examination on a company that distributed geothermal energy units, in order to review financial transactions, determine whereabouts of assets, trace transfers of assets, interview management and prepare report regarding findings.
- Appointed examiner for creditors committee to investigate asset transfers, determine whereabouts of assets, review financial transactions and prepare reports on findings. Assisted trustee in recouping assets for the bankrupt estate.
- Performed examination of a \$35 million-dollar engineering, construction management and consulting company in order to assess financial conditions of company. Examined financial records to assess solvency of company. Testified in court regarding solvency of company.
- Performed examination of a \$90 million dollar publicly held company in order to assess financial condition. Involved in various negotiations between banks, company and consultants regarding business and company's ability to remain in business and repay its loan. Assisted attorney in

complex litigation matters, prepared projections, analyzed documents and testified as an expert witness.

- Examined financial records of a \$70 million-dollar meat and cheese wholesaler after fraud was detected in order to determine extent of fraud, how it happened and if other potential problems existed. We were involved in numerous negotiations with the lender, the company and the turnaround specialist. Assisted FBI in understanding the fraud that occurred.
- Performed a collateral audit on parent and their four subsidiaries. The subsidiaries extrude, fabricate, paint and anodize aluminum, assemble and distribute in ground and above ground pools, manufacture fences, manufacture and distribute vinyl windows and doors. The company has consolidated revenue of over \$188 million dollars.
- Performed a collateral audit on a \$124 million-dollar manufacturer/processor of plate aluminum, used primarily in the aircraft and aerospace industry. During our exam we discovered irregularities in the reporting of inventory for borrowing certificate purposes. Prepared various analyses that were used in litigation with the company.
- Performed an extensive collateral examination on a \$600 million-dollar contract manufacturer with multiple manufacturing plants located in the United States, Canada and Mexico. Performed examination at each plant.
- Performed a due diligence examination on a manufacturer/supplier of industrial fluids used primarily in the metal industries. Assisted the lender in establishing advance rates, proper ineligibles and proper collateral levels. The company has annual domestic revenue of over \$311 million dollars.
- Performed extensive collateral examinations on a \$600 million-dollar construction/ construction management/building supply company with locations throughout the United States. Assisted bank in understanding collateral with regards to the construction industry.
- Performed a due diligence examination on a 125-member physicians group with annual revenue of \$46 million dollars. Assisted lender in establishing advance rates, ineligibles and understanding the company's operations.
- Performed a due diligence examination on a \$125 million-dollar nursing home operation with seventeen facilities. Assisted lender in understanding the company's internal controls and billing practices, as well as helping establish advance rates and ineligibles.