

**Exhibit C**



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### **Firm Profile**

BSW & Associates (“BSWA”) was founded in 2006 to work closely with our clients' management teams, board of directors and investors to develop and implement provide high quality, high-touch services including corporate turnaround plans through significant improvement in financial and operating performance, fiduciary services and financial management. We have extensive hands-on experience in operating businesses which allows us to identify and develop a series of plan to quickly stabilize a crisis. BSWA provides an independent evaluation of the key business drivers, operating infrastructure, competitive landscape and strategy. The BSWA team also provides extensive cash management, forecasting tools and work with lenders and equity investors to preserve value to all constituents. Our goal is simple, the development and implementation of a comprehensive solution, resulting in a business that is stable, with a clear path to provide increased returns to shareholders and creditors.

BSWA’s team consist of highly skilled, hands on professionals with a minimum of 10 years relevant experience with both CPA certifications and MBA degrees. Our philosophy is not to include less experienced professionals on engagements whereby the outcome is critical to the viability of the client’s interest. Our services include the following:

#### **Corporate Restructuring Services**

BSWA's professionals have substantial experience and thoroughly understand the Chapter 11 bankruptcy process. We have advised clients through complex corporate restructurings, including both in-and-out-of bankruptcy court matters. Many of our clients have complex capital structures, cross-collateralization issues, owner/shareholder fiduciary/conflict of interest concerns and other issues.

BSWA also represents Secured Creditors and Creditor Committees. We have assisted in evaluation of Plans of Reorganization and have prepared competing Plans in order to maximize the return to our clients.

#### **Forensic Accounting & Litigation Support**

BSWA’s professionals have an investigative mindset, deep analytical skills and extensive experience in performing investigative and forensic accounting services. Our clients include



boards of directors/special committees, creditors' committees, plaintiff or defendant's legal counsel and Trustees. These services encompass fraud investigation, accounting investigations, financial disputes, fraudulent transfers, and the application of complex accounting issues (SEC & GAAP).

### **Fiduciary Services**

BSWA's breadth of skills and experience with operating businesses, financial discipline, forensic accounting and litigation support have been widely recognized as an excellent fit to being appointed and serving in fiduciary capacities. Generally, BSWA is appointed as a fiduciary in situations involving complex litigation, financial disputes, breaches of fiduciary duties and general supervision where needed. We have served in the following fiduciary capacities:

- Chief Restructuring Officer
- Liquidating Trustee
- Receiver
- Plan Agent
- Distribution Agent
- Provisional Director
- Mediator

### **The BSWA Team**

#### ***Brian Weiss, CPA, MBA***

Brian Weiss is the founder and Principal of BSW & Associates. Mr. Weiss specializes in advising public and private companies with complex transactions including business restructuring, crisis management, acquisitions/divestitures, Interim/Acting CFO services, and complex SEC and GAAP issues. Mr. Weiss's works very closely the senior management, board of directors and investors of BSWA's clients.

Prior to founding BSW & Associates in 2006, Mr. Weiss served as Vice President of Finance, North America for Tomy Co. Ltd. with consolidated revenues in excess of \$1 billion. Mr. Weiss successfully led the financial turnaround of the North America business unit, prior to its merger with its largest competitor. Also, Mr. Weiss served as Financial Controller for Jazz



Semiconductor, a spin-off of Conexant Systems semiconductor manufacturing operations through a joint venture with The Carlyle Group. Mr. Weiss was responsible for preparing the company for an initial public offering, leading acquisition due diligence process, structuring joint ventures/strategic investments, oversight of all finance, accounting and reporting functions as well as the company-wide implementation of the Sarbanes-Oxley Act.

Mr. Weiss has also served in senior finance capacities for Avamar Technologies (acquired by EMC Corporation) and Flashcom, Inc. At Flashcom, Mr. Weiss was responsible for preparing for the company for an initial public offering, financial planning, lead the due diligence process for proposed strategic transactions and managing the accounting department. Mr. Weiss was also employed at PricewaterhouseCoopers LLP.

#### Education & Professional Certifications

- Certified Public Accountant (California)
- MBA from University of Southern California
- Bachelor's Degree in Business, Major in Accounting, San Diego State University

#### ***Chad Kurtz, MBA***

Chad Kurtz specializes in insolvency matters, complex modeling and financial analysis.

Prior to joining BSW & Associates in 2010, Mr. Kurtz worked for six years as an independent consultant, advising clients on matters ranging from business start-ups and capital raises to bankruptcies and other insolvency matters. Previous to that, Mr. Kurtz spent 10 years at Ernst & Young LLP, including serving as a Director in its Corporate Finance practice where he led restructuring advisory engagements. In that capacity, he has represented debtors, secured lenders, and also creditors' committees, advising on businesses that ranged from start-ups to Fortune 500 companies. He started his career with Ernst & Young's Audit department in New York City, and ultimately transferred to the Los Angeles office where he helped lead the west coast restructuring group that was part of the Corporate Finance practice.

#### Education & Professional Certifications

- MBA from New York University, Stern School of Business
- Bachelor's degree from Williams College
- CPA (inactive)



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***Allan Viernes, CPA, MBA***

Allan Viernes has served as Senior Associate with BSW & Associates since 2009. Mr. Viernes specializes accounting services, accounting investigations, SEC matters, bankruptcy reporting, claims analysis and financial modeling/analysis.

Prior to joining BSW & Associates in early 2009, Mr. Viernes served a senior auditor with a public accounting firm from 2006 to early 2009 focusing on audits of private and publicly-held companies.