Curriculum Vitae of: John D. Friestedt, CPA, CFF

CERTIFIED PUBLIC ACCOUNTANTS

GENERAL BACKGROUND

Since 1988, Mr. Friestedt has focused his career on investigative auditing and the measurement of damages. His professional experience includes evaluating a variety of insurance claims including lost business income, third party liability losses and employee dishonesty losses. Mr. Friestedt has provided litigation support services, including expert witness testimony, for various matters. He has extensive experience in the evaluation of insurance claims for a variety of firms and industries.

EDUCATION

Bachelor of Business Administration — 1981, Cum Laude UNIVERSITY OF NOTRE DAME, Notre Dame, Indiana Master of Business Administration — 1984 UNIVERSITY OF TEXAS AT AUSTIN, Austin, Texas

PROFESSIONAL STATUS

Shareholder, Insight Forensic Accountants, S.C. formerly known as Peters & Associates, S.C. Licensed Certified Public Accountant in Illinois since 1997 Licensed Certified Public Accountant in Wisconsin since 2000 Member, American Institute of Certified Public Accountants Certified in Financial Forensics - American Institute of Certified Public Accountants Member, Wisconsin Institute of Certified Public Accountants

PROFESSIONAL HISTORY

Insight Forensic Accountants, S.C. — November 1996 to Present formerly known as Peters & Associates, S.C.

Campos & Stratis, S.C. — October 1988 to November 1996

Jordan Industries — June 1988 to October 1988

Campos & Stratis, S.C. — November 1986 to June 1988

Peterson & Company — June 1984 to October 1986

Continental Can Company — June 1981 to May 1982

AREAS OF EXPERTISE

- · Business Interruption
- · Employee Dishonesty
- Extra Expense
- Liability Matters
- · Theft

INDUSTRY EXPERIENCE

- · Dentistry
- Hospitality
- Manufacturing
- Mercantile / Retail Sales
- · Paper and Printing
- · Residential Rental Properties
- Restaurants
- Transportation