



WHAT WE DO

Simon Consulting, LLC, provides coordinated professional services in three critical areas:

- **Forensic Accounting**, includes fraud and forensic investigations, commercial damages and valuations done in connection with complex litigation, bankruptcy, family law, regulatory or other matters
- **Receivership & Restructuring**, includes the management, restructuring, turnaround or sale of businesses or real estate in transition or distress and related expert services
- **Forensic Economics**, includes economic analyses and determination of lost profits and lost earnings, including those related to tort and contract matters

OUR EXPERIENCE

Simon professionals offer decades of experience investigating, analyzing and managing entities in the major business sectors. In the process of working in a wide variety of industries and organizations, we have gained extraordinary familiarity with and knowledge of:

- **Financial institutions**, including banks and other lenders
- **Government** and other regulatory agencies and organizations, including various state and federal agencies
- **Middle market companies**, including the manufacturing and service sectors and technology related entities
- **Real estate**, including raw, partially improved and fully developed commercial and residential property

WHOM WE SERVE

Simon is regularly engaged or referred by:

- **Attorneys** at national, regional and local law firms
- **Banks** and other lenders
- **Creditors**, both secured and unsecured
- **Owners**, partners and investors
- **Government agencies** and regulatory authorities
- **Bankruptcy trustees**

HOW WE ARE DIFFERENT

Simon sets itself apart from others through the passionate commitment of its professionals to:

- **Integrity and Credibility.** We never lose sight of the fact that our ability to serve the interests of clients is directly related to our reputation – not just for the excellence and exhaustive thoroughness of our efforts, but also for the uncompromising honesty of our approach.
- **Compelling Analysis.** Our conclusions and opinions are credible and persuasive because they are based on thorough analysis and careful sifting of facts, and they are delivered with clarity to the trier of fact, government entity or governing board.
- **Value.** We are focused on adding value to the people and entities we serve, with the goal of enhancing their present situations and future successes.

WHO WE ARE

- **Peter S. Davis, CPA, ABV, CFF, CIRA, CTP, CFE**

Managing Director Peter Davis has nearly 20 years of experience in complex forensic accounting, fraud detection, bankruptcy matters, receiverships, valuations and damages determination. His areas of expertise include understanding and interpreting financial data, fraud detection and deterrence, and determination of damages. Mr. Davis is conversant in German and has consulted for companies in the U.S., Germany and Japan.

His past projects include complex financial investigations, fraudulent transfer and alter ego analyses, receiverships involving Ponzi schemes, receiverships over real estate, turnarounds of operating entities, lost profit calculations, asset searches and related matters. Mr. Davis has provided expert testimony in numerous Federal, Bankruptcy and State court matters. He has taught on the subject of forensic accounting and receiverships at Arizona State University and has provided training on fraud and forensic accounting to numerous organizations.

Mr. Davis is a Certified Public Accountant, Accredited in Business Valuation, Certified in Financial Forensics, a Certified Insolvency and Restructuring Advisor, a Certified Turnaround Professional, and a Certified Fraud Examiner. He received his Bachelor of Science in Accounting from Loyola Marymount University and his Master of Business Administration from Arizona State University. He is a member of the American Institute of Certified Public Accountants, the Association of Certified Fraud Examiners, the Turnaround Management Association, the Association of Insolvency and Restructuring Advisors, and other professional organizations.

- **Mark C. Musa**

Managing Director Mark C. Musa has more than 18 years experience in litigation support, forensic economics, accounting, finance, litigation consulting and financial investigations. Mr. Musa's areas of expertise include the following: lost earnings and fringe benefits, lost business profits, business interruptions, breach of contract, valuation of life care plans / cost of care assessments, misappropriation of trade secrets, damage calculations, misappropriation of assets, loss of household services, and forensic accounting / fraud investigations. Mr. Musa has provided expert testimony on numerous occasions related to financial damages at jury trials, arbitration, and depositions.

Mr. Musa has extensive experience in evaluating and calculating economic damages stemming from litigation involving personal injury (including medical malpractice), commercial business disputes, wrongful death, and employment disputes (wrongful termination and discriminatory actions). Mr. Musa has worked extensively with law firms, insurance companies, Fortune 500 companies, privately held businesses, governmental agencies, and individuals as part of his work as a financial consultant.

Mr. Musa holds a B.S. degree in Economics from Arizona State University. He is a member of numerous professional organizations, including the National Association of Forensic Economics and the American Academy of Economic and Financial Experts. Prior to joining Simon Consulting, Mr. Musa worked for a global consulting company in that firm's Disputes and Investigations practice.

- **Robert J. Itkin, JD**

Managing Director Robb Itkin has over 30 years of experience in finance, real estate, law, management, and receiverships. Prior to joining Simon Consulting, Mr. Itkin was a Senior Managing Director at the turnaround and restructuring firm MCA Financial Group, Ltd. and a partner at a national law firm where he represented business owners, real estate developers and lenders. He also held executive positions at Fortune 1000 and entrepreneurial companies and managed the legal functions of multi-billion dollar divisions of CIT and Finova.

Mr. Itkin has worked extensively in structuring and negotiating complex transactions in real estate, M&A, capital markets, and restructures ranging in size from \$1 million to over \$1 billion. He has managed significant receiverships involving subdivisions, resorts, condominiums, office, retail and industrial centers, luxury homes and apartments. He has served as an expert witness in loan underwriting, administration and lender liability issues and as Chief Restructuring Officer in a Chapter 11 bankruptcy proceeding related to a 3,000 acre resort and master planned community.

Mr. Itkin received his Bachelor of Science in Business Administration from Boston University and his Juris Doctorate from The American University. He is a Certified Real Estate Specialist (State Bar of Arizona) and AV rated by Martindale Hubbell. Robb serves on the board of directors of several non-profit organizations, including the Association of Corporate Counsel—a nationwide industry group of more than 25,000 in-house corporate attorneys—where he served as President of the Arizona Chapter and on the National Board of Directors.

- **Scott E. Evans, CPA, ABV, CFF**

Managing Director Scott Evans has over 20 years of experience as a CPA and financial professional with extensive experience in the calculation of economic damages arising from corporate disputes/breach of contract, forensic accounting/embezzlement investigations, family law related analyses, business valuations, bankruptcy and solvency analyses, fraudulent financial reporting and accounting malpractice investigations related to SEC registrants and auditors, analysis of purchase price disputes arising from the sale of a business, solvency analyses and business feasibility analysis arising out of bankruptcy proceedings, and audits performed under generally accepted auditing standards. Mr. Evans has provided expert testimony related to damages, forensic analyses and other financial issues in trial, arbitration and discovery matters.

Prior to joining Simon Consulting, Mr. Evans worked at Navigant Consulting, PricewaterhouseCoopers, and Rossi Dorskocil & Finkelstein in their Disputes and Investigations practices. Additionally, Mr. Evans worked at Ernst & Young and PricewaterhouseCoopers as an Auditor, and in Ernst & Young's Bond Department.

Mr. Evans is a Certified Public Accountant, licensed in Arizona, Accredited in Business Valuation, and Certified in Financial Forensics. He received his Bachelor of Science in Accounting/Finance from the University of Arizona. He is a member of the American Institute of Certified Public Accountants and the Arizona Society of Certified Public Accountants. In addition, Mr. Evans is the President and former Treasurer of the Friends of the Phoenix Public Library, and was previously on the Board of Directors of Arizona Foundation for Legal Services and Education.

- **Keith Kenny**

Director Keith Kenny has over 19 years of experience in forensic accounting, litigation support and financial accounting. His areas of expertise include lost profit and lost earnings calculations, embezzlement investigations, inventory loss calculations, commercial insurance claims, damages calculations, and fraud investigations.

Mr. Kenny received his Bachelor of Business Administration, with a major in Accounting, from the University of Nevada, Reno.

- **Sara Beretta, CPA, CFE, CFI**

Manager Sara Beretta has over 10 years of experience in forensic accounting and small business accounting. Her areas of expertise include financial data analyses, fraud investigations, Ponzi scheme analyses, receivership management, and financial research.

Ms. Beretta received her Bachelor of Science in Accounting from the University of Phoenix and her Bachelor of Arts in Psychology from the University of California, San Diego. Ms. Beretta is a Certified Public Accountant, a Certified Fraud Examiner, and a Certified Forensic Interviewer. She is also a member of the American Institute of Certified Public Accountants and the Association of Certified Fraud Examiners.

- **Angie Rice, CPA, CFE**

Director Angela Rice brings over 12 years of experience in forensic accounting and dispute resolution services to Simon Consulting, LLC. Her areas of concentration include lost profit and lost earnings calculations, business interruptions and other damages claims, business valuations, construction accounting, cost segregation studies and mergers and acquisitions.

Prior to joining Simon Consulting, Ms. Rice worked for a consulting firm specialized in providing dispute resolution services and other consulting services to owners, architects, contractors and government agencies involved in construction matters. She also has offered financial and investigative services to clients through her past employment with Navigant Consulting and FTI Consulting.

Ms. Rice is a Certified Public Accountant and a Certified Fraud Examiner. She graduated from the University of Iowa, and holds certifications in International Business and Accountancy. She is currently a member of the Big Brothers Big Sisters of Central Arizona Association Board.

- **Kyle B. McQuaid**

Kyle McQuaid has over twenty-four years of experience as a financial professional with extensive experience serving in senior level roles in public education administration. Mr. McQuaid's areas of expertise include financial data analyses, fraud investigations, budgeting, financial modeling and forecasting, and program compliance.

Mr. McQuaid received his Bachelor of Science in Accounting from Millikin University in Decatur, Illinois. Mr. McQuaid is a Certified Public Accountant, licensed in the State of Illinois.

- **Jie Li, CFE**

Associate Jie Li graduated Magna Cum Laude from W.P. Carey School of Business and Barrett, The Honors College at Arizona State University with a Bachelor of Science in Accountancy. As an Associate with an international background, Ms. Li assists with a variety of cases involving financial analyses, mortgage fraud investigations, asset valuation, investigations of Chinese entities, bankruptcy analyses and financial or criminal related research and investigations.