JOSEPH F. FINN, JR.

PROFESSIONAL AFFILATIONS

Joseph F. Finn, Jr. is the founding partner of the firm Finn, Warnke & Gayton, Certified Public Accountants of Wellesley Hills, Massachusetts. He works primarily in the area of management consulting for distressed enterprises, bankruptcy accounting and related matters, such as assignee for the benefit of creditors and liquidating agent for a corporation. He has been involved in a number of loan workouts and bankruptcy cases for thirty-four (34) years.

Prior to the founding of the firm, Mr. Finn was controller of Nortel Networks, Inc., formerly Northern Telecom, Inc., and controller of The Mosaic Tile Co., a division of DCA Development Corporation - a Company listed on the American Stock Exchange. His public accounting experience was with Arthur Andersen & Co. in the Boston office.

Mr. Finn was a guest lecturer at Boston College Graduate School of Management for ten (10 years), from 1986 to 1995 (the only person who has ever been invited back ten (10) years in succession), and a guest lecturer at Boston University Graduate School of Management for ten (10) years, from 1976 to 1985.

In addition, he has been a Seminar Discussion Leader for the American Banking Institute in the Loan Officers Resident Seminar for the past twenty-five (25) years and has received the highest rating for a discussion leader as to presentation and knowledge. He conducted seminars for the New England Institute of Banking for twelve (12) years and bankruptcy accounting courses for the Massachusetts Society of Certified Public Accountants from 1982 to 1986, for which he was the recipient of the Best Discussion Leader Award. He is a member of the AICPA and Massachusetts Society of Certified Public Accountants.

Mr. Finn graduated from Boston Latin School in 1959, where he was elected to the National Honor Society, and received his B.S. in Accounting from The College of The Holy Cross in 1963. Upon graduation from Holy Cross, he was a lay missionary from 1963 to 1964 in Baghdad, Iraq at Baghdad College. He received his M.B.A. from the University of Toronto in 1968.

JOSEPH F. FINN, JR.

Boston Latin School, 1959 - National Honor Society

College of the Holy Cross, B.S., 1963

University of Toronto, M.B.A., 1968

NON-PROFESSIONAL AFFILIATIONS

- Member of the Finance Council of the Archdiocese of Boston, from 2003 2008
- Member of the Audit Committee of the Finance Council of the Archdiocese of Boston from 2006 2008
- Treasurer of the Sovereign Military Hospitaller Order of Malta American Association, from 2002 2006
- Member of the Board of Councilors of the Sovereign Military Hospitaller Order of Malta American Association, from 2001 2006
- Trustee of St. John's Seminary serving on the following committees: Finance Committee and Development Committee of which he was Chair, from 1994 to 2004
- Chair of the By-Laws Revision Advisory Committee of the Sovereign Military Hospitaller Order of Malta – American Association, in 1998. The Committee was formed by Cardinal O'Connor to advise his Mediation Committee on by-law reform
- Vice-Chair for Spiritual Activities for the Boston Region of the Sovereign Military Hospitaller Order of Malta American Association, from 1991 to 1994, during which time he initiated the Area Annual Day of Recollection
- Hospitaller of the Boston Region of the Sovereign Military Hospitaller Order of Malta -American Association, from 1994 to 2000, during which time he initiated the Eucharistic Minister Program and the Hospitaller Day of Charity
- Trustee of The Catholic Foundation of The Archdiocese of Boston from 1991 to 1999, serving on the following committees: Executive Committee and the Planned Giving Committee, of which he was Co-chair
- Trustee at Blessed John XXIII National Seminary from 1984 to 1994, serving on the Finance Committee from 1989 to 1994, of which he was Chair
- Co-Chair of the Operating Task Force of the Strategic Planning for Responsible Stewardship of the Archdiocese of Boston from 1992 to 1993

Joseph F. Finn, Jr. C.P.A. Partner Finn, Warnke & Gayton 167 Worcester Street, Suite 201 Wellesley Hills, MA 02481-3613 jffinnjr@earthlink.net

List of Appearances in Court as an Expert Witness, as a Functionary in Title 11 Proceedings, as Liquidating Agent, as Agent for the Receiver or as Assignee for the Benefit of Creditors

Expert Witness: United States v. Charles J. Fox Federal District Court of Rhode Island - 1995

Cambridge Plating Company, Inc. v. Thermo Electron Corporation Federal District Court of Massachusetts - 1994 ca.

Allens Manufacturing Corporation State Superior Court of Rhode Island - 1998 ca.

Brewster Wallpaper Company, Inc. v. Blue Mountain Wallpaper Corporation Dedham Superior Court of the Commonwealth of Massachusetts - 2003

U.S.C. Title 11 Functionary:

Accountant for the Debtor In re: Marine Optical, Inc. - 1978 ca.

Accountant for the Receiver In re: Republic Pipe & Electric Supply - 1975

U.S. C. Title 11 Functionary: (continued)

Chapter 11 Operating Trustee In re: Gault Transportation Corp. - 1976 ca.

Accountant for the Secured Leinholders In re: Boston Shipyard Co - 1978 ca.

Accountant for the Debtor In re: Calore Express - 1996 ca.

Accountant for the Debtor In re: Greylawn Foods - 1984

Chapter 11 Operating Trustee In re: Strawberries, Inc. - 1985 ca.

Examiner In re: Air Cargo, Inc. - 1994

Agent:

Agent for the Receiver In re: Danis Transportation – 2004 ca.

Agent for the Receiver In re: Hoffacker Corporation – 1994 ca.

Agent for the Receiver In re: Rau Fasteners Corporation - 1998 ca

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Agent: (continued)

Agent for the Receiver In re: Connect Corporation - 2000 ca

Liquidating Agent for Medsafe, Inc. - 2004

Liquidating Agent for GGX, Inc. - 2001

Liquidating Agent for Asia Foods, Inc. - 2005

Assignee for the Benefit of Creditors:

Alpha Beta Technology - January, 1999

CareTools, Inc. - June, 2000

Cratos Networks, Inc. - June, 2002

Chipwrights Design, Inc. – April, 2005

Digital Techniques, Inc. – 1994

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Assignee for the Benefit of Creditors: (continued)

eSupportNow, Inc. - November, 2001

Enterprise Knowledge Systems - December, 2000

HealthNet, Inc. (Northshore Childrens' Hospital) - June, 1988

Kinetic Computer Corporation - June, 2001

Medelle Corporation - November, 2006

N2N Commerce, Inc. – January, 2008

Powercell Corporation - April, 2002

Spherics, Inc. – July, 2008

3Plex, Inc.- December, 2001

Assignee for the Benefit of Creditors: (continued)

TruExchange, Inc. - February, 2002

Uniscribe Professional Services, Inc. - October, 2005

University Camera - October, 1975 ca.

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