



Bringing facts into focus™



Spinelli Corporation's offices at The Forum in Scottsdale, Arizona.

Spinelli Corporation, the Southwest's premier full-service litigation support and investigative firm, provides computer forensics and electronic discovery, fraud and forensic accounting, business valuation, investigation, mediation and specialized litigation support services.

Clients include law firms; FORTUNE 500 companies; and Federal, State and Tribal government agencies. We serve a variety of industries, including financial and insurance; manufacturing; pharmaceutical and biotechnology; professional practices; hospitality, gaming and entertainment; professional sports organizations; retailing; technology; and utilities.

Spinelli Corporation specializes in complex local, national and international investigations, forensic analysis and thorough, in-depth due diligence support. We have pioneered

total litigation support services that merge investigative, accounting and trial experience with cutting-edge computer forensics technology. We have six specialized divisions:

- **Financial Investigation:** We provide a variety of financial investigation services that Certified Public Accountants (CPA) and Certified Fraud Examiners (CFE) are uniquely qualified to perform, including: fraud and forensic accounting; economic damage calculations; demonstrative evidence services related to financial matters; and expert witness services. Our Financial Investigation team is comprised of highly experienced professionals who can handle the spectrum of financially complex issues that arise during an investigation, dispute or bankruptcy.
- **Business Valuation:** Our business valuation professionals are highly credentialed and have completed hundreds of business valuation engagements for companies throughout the United States and internationally in a wide range of industries, including medical practices, automobile dealerships, manufacturing, distribution/wholesale companies, and retail establishments. Our experienced CPAs are Accredited in Business Valuation (ABV) and are qualified to assist businesses with valuation-related consulting, strategic corporate guidance, mediation services between disputing parties and other custom consulting programs.
- **Computer Forensics:** We perform forensic analyses of desktop and laptop computers and networks to obtain evidence vital to litigation in such areas as employment law and misappropriation of trade secrets. Our capabilities include hard drive imaging and analysis; bypassing password-protected files; metadata recovery; deleted E-mail and file recovery; spyware detection; and generating timelines of computer usage and deletions. Our data acquisition and analysis services can be performed either on site or in our computer forensic laboratory - the only private facility of its kind in Arizona.
- **Investigation:** Our FBI-trained senior investigators support clients' litigation needs by locating and interviewing witnesses; providing historical and transactional research; performing forensic accounting analysis; collecting and reviewing evidence; preparing thorough, accurate and professionally written investigative reports; and presenting expert testimony. Many of our licensed investigators are bilingual and have college, professional or advanced degrees, as well as specialized training and certifications.
- **Specialized Litigation Support:** We specialize in pre-litigation and litigation consulting and can perform asset search and tracing; indicators of wealth; potential recovery analysis; discovery and production consulting; electronic discovery services; demonstrative evidence services related to financial matters; and pre-litigation witness interviews. Our financial professionals, computer forensic investigators, senior investigators and forensic accountants are also experienced expert witnesses and can testify in a variety of civil matters.
- **Research Investigation:** Our team of experienced research professionals specializes in national and international asset searches, background investigation, due diligence support and other specialized research services.

Fraud and Forensic Accounting

Spinelli Corporation brings together a cross-disciplinary team with expertise in forensic accounting, investigation and computer forensics to assist companies in confirming or disproving fraud or other serious financial irregularities. Working in conjunction with our computer forensics investigators, we can perform fraud and forensic accounting investigation and analysis on both hard copy and electronic financial records and transactions.

As expert witnesses in numerous fraud and forensic accounting cases, our financial investigation specialists are experienced in all stages of litigation, including:

- Analysis: Investigative accounting; statistical and computer modeling
- Asset search and tracing
- Bankruptcy fraud
- Court-appointed bankruptcy examiner
- Discovery assistance and document management
- Financial analysis focusing on underlying causes of business problems
- Identifying alleged fraudulent activities, assets or income
- Internal control analysis to reduce risk of fraud and improve fraud detection
- Market studies and research

Economic Damage Calculations

Spinelli Corporation's financial experts work in conjunction with our other specialized practice areas to serve as consultants throughout the litigation process. Our accounting and valuation professionals can provide calculations and prepare schedules and reports for various types of financial damages as follows:

- Business interruption
- Contractual damage
- Cost recovery
- Impairment of financial assets
- Lost profits or earnings
- Mitigation
- Personal injury
- Potential recovery analysis
- Wrongful death
- Wrongful termination

Expert Witness Services

Our financial investigation and business valuation professionals have extensive experience as CPAs, CFEs and credentialed business valuation experts, enabling Spinelli Corporation to offer highly specialized expert witness services in civil and criminal matters at deposition, trial, arbitration or mediation.

Our financial investigations and business valuation specialists can provide expert witness services in the following situations:

- Business disputes
- Business valuation matters
- Demonstrative evidence
- Economic damages
- Family court cases
- Fraud and forensic accounting
- Malfeasance or embezzlement
- Opposing expert review

Business Valuation Services

Spinelli Corporation professionals have met a number of rigorous industry benchmarks to attain extensive credentials in the discipline. Our CPAs are Accredited in Business Valuation (ABV) by the American Institute of Certified Public Accountants (AICPA), Institute of Business Appraisers (IBA), National Association of Certified Valuation Analysts (NACVA) and are candidate members of the American Society of Appraisers (ASA). Our business valuation team provides clients with valuations for:

- Closely held operating entities
- Employee stock ownership plans
- Family limited partnerships
- Professional practices
- Intangible assets (patents, trade names, trademarks, logos, designs)
- Notes receivable
- Stock options

We can provide business valuation services for such matters as:

- Buy/sell agreements
- Calculation of damages
- Dissenting shareholder actions
- Estate and gift taxation
- Financing
- Franchise development
- Marital dissolution
- Mergers and acquisitions
- Partner dissolution
- Purchase/sale of business or partial interest
- S corporation elections
- Succession planning

Our reports meet all applicable standards, including:

- The Appraisal Foundation and the Uniform Standards of Professional Appraisal Practice
- American Institute of Certified Public Accountants
- Department of Labor
- Internal Revenue Service reporting requirements, including gift tax reporting
- Institute of Business Appraisers
- National Association of Certified Valuation Analysts
- Small Business Administration lending requirements

Mediation Services

Our business valuation specialists provide assistance with mediation to opposing parties related to the division of equity between:

- Divorcing spouses
- Separating business partners
- Shareholder disputes
- Other disputed matters

The first step is to educate the parties on the mediation and valuation process. We then gather documents, interview parties and ascertain the value of the disputed interest. Finally, we meet with the parties to discuss the valuation process and to reach resolution on the disputed value.

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