

Maggie Lyons
Resolve Financial Group, Inc.
PO Box 598
Hayden Lake, ID 83835
208-659-3477
maggiel@resolvefinancialgroup.com

Certified Public Accountant (licensed in Idaho)
President, Resolve Financial Group, Inc.

Experience

Farmers Grain LLC Chapter 7, US Bankruptcy Court, District of Idaho, Case 17-00450-TLM. As of December 20, 2017, awaiting Court Appointment as Financial Analyst for Chapter 7 Trustee, Noah Hillen, to review and evaluate debtor's operating and financial records prior to filing bankruptcy.

Court Appointed Conservator, First District of State of Idaho, Case CV-17-2908. Appointed conservator for David VanDerGriend, December 2017.

Asset Liquidator Appointment under Idaho Code for the David and Nancy Lewis Trust, TEDRA Agreement. Appointed to liquidate real estate assets for the benefit of the Trust, trustee and trust beneficiaries in June 2017.

CVAH, Inc, Noah Hillen, Trustee vs American Express Credit; US Bank NA, Barclays Bank PLC, Idaho Power and City of Many Trees, Inc.

Hired in January 2017 to prepare an analysis and provide expert witness opinion testimony regarding CVAH's operations six years prior to filing bankruptcy on May 27, 2014 in response to adversary claims filed against creditors by Trustee Hillen.

Thomas Magnuson vs James Magnuson, Successor Trustee

Hired in August 2016 to review and evaluate financial records for the Thomas Robert Magnuson Inter Vivos Trust from 2009-2014. Engagement includes providing expert opinion regarding the accounting practices and cash distributions as governed by the trust's controlling document.

Industrial Piping, Inc. vs HOKU Corporation et al

Hired in August 2016 as an expert witness to provide expert opinion regarding HOKU Corporation's operations and cash management practices and its working capital from 2007 to 2011. I was also asked to evaluate contractual representations by HOKU Corporation regarding its ability to meet financial obligations when incurred.

BKSMM Investments vs ABCO Recycling and Pring Corporation

Hired by Receiver to serve as forensic accountants and to provide expert witness testimony regarding the operational controls for ABCO Recycling.

HOKU Corporation and HOKU Materials, Inc.

Hired in April 2015 to prepare an analysis and provide expert witness opinion testimony regarding the companies' operations four years prior to filing bankruptcy on July 2, 2013.

Percussionaire Corporation

Hired in February 2016 to evaluate company's ability to continue manufacturing, distribution and sales of Dr. Bird's patented lung ventilation devices.

Darigold, Inc. vs Emerald Distributors, Inc.

Appointed Receiver in August 2014 by the First Judicial District Court, Bonner County, Idaho, to liquidate assets and resolve creditor claims.

Hopkins Growth Fund, LLC

Appointed Chapter 11 Examiner in July 2014 to investigate financial activities of Debtor. Submitted interim and final Examiner Reports to the Bankruptcy Court. Testimony was not required.

Bonner General Hospital

Retained in July 2014 to perform forensic and investigative accounting services for a potential criminal matter. Prosecutor is preparing to file a criminal complaint.

Beau-Lucich v Lucich et al

Hired by Stewart Taylor & Morris PLLC in May 2014 to provide consulting expert services including forensic accounting for the Lucich Family Limited Partnership, Northwest Funding, LLC and other related parties.

P&M Spokane Properties

Appointed Receiver by the Superior Court for the State of Washington, Spokane County, in November 2013 to manage operations and oversee real property located in Spokane, Washington, as a result of disputed claims between the creditor and debtors. Successfully met tenant demands for extensive building upgrades under a court-approved remodeling budget. Creditor and debtors reached a settlement to transfer title in the property to the creditor.

B K L Inc

Appointed Special Master by the First Judicial District Court, Kootenai County, Idaho in August 2013 to oversee and ultimately, to liquidate California and Idaho real estate held in a C Corporation by dissenting shareholders. Analyzed tax consequences and successfully reached a settlement agreement for a shareholder buyout. Testified in court.

Chapter 11 Bankruptcy Forensic Accounting for Debtors Martin and Cynthia Frantz

Retained in July 2012 to reconstruct banking transactions for the 7-year period between 2004 and 2011 in order to identify and analyze cash activity related to debtor's real estate development business. For the time period under investigation, more than 40 personal and unrelated business checking and savings accounts were used by the debtor to fund a real estate development in North Idaho. Forensic accounting was requested as part of a mediation effort to help the disputing parties reach a settlement. Debtors converted to Chapter 7. In June 2015, Chapter 7 Trustee submitted request to the court to hire me as an expert financial analyst. Matter is ongoing.

Catholic Diocese of Spokane

Successor Plan Trustee US Bankruptcy Court Eastern District of Washington approval June 2012. Duties include continued Trust administration including accounting and claims payment.

HW Partners, LLC

Appointed Rule 706 Expert by the US Bankruptcy Court Eastern District of Washington April 2012. Duties included evaluation of and recommendation for marketing 370 acres of farm land in Walla Walla, Washington. Submitted report to all parties in the litigation as directed by the Court.

Poleline Self Storage, LLC

Appointed in February 2012 as Receiver by the First Judicial District Court, Kootenai County, Idaho. Duties included taking possession of, and managing, the real and personal property located in Post Falls, Idaho. Reconstructed historical accounting records in order to assess operational viability for lender. Responsible for all cash receipts and expenditures. Provided oversight for daily operations run by an on-site manager hired by the Receiver. Monthly updates were provided to the court for use by the parties involved in the litigation. Debtor and lender reached a settlement.

Stayton SW Assisted Living, LLC et al

At the request of the U.S. District Court for the District of Oregon, appointed in November 2011 to evaluate and update distribution database following first distribution to creditors in December 2010.

Appointed in October 2012 as Joint Receiver by the U.S. District Court for the District of Oregon in the matter SEC v Stayton SW Assisted Living defendants. Responsible for on-going distributions to creditors with claims totaling approximately \$522 million.

Willamette Property Holdings LLC

Appointed in January 2011 to 3-person Board of Managers to liquidate remaining Chapter 11 assets for Stayton SW Assisted Living, LLC, et al.

Villelli Family Trust

First Judicial District Court, Kootenai County, Idaho Court appointed Special Master in March 2011. Forensic accounting investigation for the Court. Testified in court.

Deshon Family Trust

Court appointed trustee. Responsible for the liquidation of remaining trust assets located in Sandpoint, Idaho.

Fortress LLC

Idaho Court Appointed Receiver. Responsible for liquidation of approximately \$5 million in real estate assets located in Coeur d'Alene, Idaho, pursuant to a court ordered dissolution.

Black Rock North Development

Idaho Court Appointed Receiver. Responsible for overseeing \$14 million dollar investment in second golf course during pendency of foreclosure action by secured lenders.

Insight Diagnostic Imaging, P.A.

Idaho Court Appointed Receiver for defunct medical imaging company headquartered in Post Falls, Idaho. Appointed by stipulation of secured creditors and guarantor. Initially charged with forensic reconstruction of accounting and financial records, determining viability of resuming business operations and evaluating assets and liabilities of the company.

Metropolitan Mortgage and Securities, Inc., and Summit Securities, Inc.

Acting CEO, CFO, President – Responsible for administration and supervision of liquidating Chapter 11 in Spokane, WA. On-site management of daily operations during the wind-down/liquidation process; responsible for liquidating \$150 million in real estate located throughout United States; responsible for managing the marketing and sales of non-insurance company core assets and streamlining operations for both debtor companies and their non-insurance company subsidiaries; interfaced with Washington, Idaho and Arizona State Insurance Commissioners pursuant to state issued Rehabilitation Orders to sell the insurance companies; provided oversight for Companies' compliance with SEC fraud investigation; coordinated professionals working on D&O Insurance recovery, third party litigation efforts and Plan of Reorganization and Disclosure Statement; developed cash flow projections and liquidation analysis for projected investor recoveries.

Plan confirmation effective February 2006: Metropolitan Creditors' Trust and Summit Creditors' Trust:

Plan Administrator/Trustee for both trusts. Responsible for continuing asset liquidation, claims objections, preferential payments and fraudulent conveyance recoveries, and creditor disbursements.

Schweitzer Mountain Resort and Pack River, LLC

Chief Financial Officer – Served as interim CFO during Receivership and Chapter 11 bankruptcy proceedings. Assisted court-appointed Receiver with financial operations of the resort. Interfaced with bank and creditors to secure cash flow for operations. Managed cash flow and financial reporting. Managed accounting staff. Assisted Receiver with sale of Resort to Harbor Properties. Secured new phone/telecommunications network for the Resort, including satellite T-1 connectivity. Assisted Harbor's IT staff with corporate WAN set up.

Output Technology Corporation, Chapter 11 Bankruptcy, Spokane, WA

Served as Chairman of the Creditors Committee. Plan of reorganization included full repayment with interest to Creditors.

MOR Manufacturing Corporation

Chief Financial Officer – Joined company in start-up phase. Secured funding for expansion and provided necessary financial services for private investors and bank. Responsible for GAAP compliant financial reporting and cost accounting operations. Supervised Materials Management which included purchasing, inventory and receiving departments. Secured customer contracts. Involved in Chapter 11 reorganization of major customer, Output Technology.

Mountain West Bank

Board Member; appointed January 2017

Panhandle State Bank

Director 2001 to 2014. Duties included Chairman, Directors' Loan Committee; Past Chairman, Corporate Governance Committee, Compliance Committee and Technology Committee. Served on an advisory board to successor bank, Columbia Bank, for the twelve months following the sale.

Micron Technology, Inc.

Joined company in start-up phase. Served as accounting interface for preparation and filing of the Initial Public Offering (IPO) for the company. Responsible for SEC accounting and reporting. Responsible for external, GAAP-compliant financial reporting and internal, cost accounting operations. Interfaced with the software development team to develop customized software for financial and cost accounting needs.

Distribution Sales Manager – Managed nation-wide distributors of DRAM products. Implemented accounting controls and reporting procedures for distributors. Created promotional programs in cooperation with distribution sales force.

Touche Ross and Co./Deloitte and Touche

Audit Department

EDUCATION

University of Idaho, Bachelor of Science, Accounting Major, 1983
Microsoft Certified Systems Engineer (MCSE), 2002
Continuing education courses and seminars annually