

Samuel N. Oliva

Vitae

Samuel N. Oliva, a Certified Public Accountant since 1977, has over 27 years of experience in public accounting, and has been a partner at ECS Financial Services, Inc. (formerly Edwin C. Sigel, Ltd.) since 1980 and managing partner since 1982. Mr. Oliva serves the firm and his clients by offering expert guidance in many areas such as strategic business planning, financial negotiation, investment advice, accounting system design, personal and corporate tax planning, computer consulting and installation, IRS audits, estate administration, real estate management, recruiting and managing personnel, and management reporting.

Concurrently and since 1990 Mr. Oliva has also been the Chief Executive Officer for Beacon Funding Corporation (BFC), a leasing company. The company currently holds an equipment lease portfolio in excess of \$25 Million and employs 35 individuals. The Company maintains its headquarters in Northbrook, IL, and hosts nine satellite locations in the United States and Europe.

PROFESSIONAL DESIGNATIONS:

Certified Public Accountant, Illinois 1978, Certificate number 22277
Certified Management Accountant, Illinois, 1990, Certificate number 9063
Certified Lease Professional, United Association of Equipment Lessors, 1999
Licensed Business Broker, State of Illinois, 1995, Business Broker number 167
Licensed Real Estate Broker, Illinois, 1982, License number 075081486

PROFESSIONAL EXPERIENCE:

Managing Partner, ECS Financial Services, Inc. (formerly Edwin C. Sigel, Ltd.), Northbrook, Illinois, from January 1981 to present.

Chief Executive Officer, Beacon Funding Corporation, from 1990 to present.

PROFESSIONAL MEMBERSHIPS:

American Institute of Certified Public Accountants
Illinois CPA Society
Institute of Management Accountants
National Association of Realtors
Illinois Realtors Association
Presidents Association, Chicago
United Association of Equipment Lessors
Equipment Leasing Association

COLLEGE DEGREES:

Bachelor of Business Degree, Western Illinois University, Macomb, IL 1977
Major in Accounting

Master of Business Administration, University of Chicago, Chicago, IL 1989

EXPERT WITNESS ENGAGEMENTS:

1. T & L Trucking, Trustee, Karen R. Goodman, et al. v. American National Bank and Trust Company of Chicago, et al., US District Court, Northern District of Illinois, Adversary Case No. 03 A 04338, Bankruptcy Case No. 02 B 41818
2. First National Bank of Lucedale v. J. Dan Stephens, Jr.; Hinds County Circuit Court Cause No. 251-02-1141CIV
3. Sir Finance Corporation vs. International Insurance Case #97 L 14085
4. Noritsu America Corporation v. Kmart Corporation, U.S. Bankruptcy Court, Northern District of Illinois, Adversary Proceeding No. 02-A00609
5. IFC Credit Corp. vs. Bradley Hoyt, Case #96 CH 1346
6. Haider v. Catholic Bishop of Chicago and St. Francis de Sales Elementary School, Case #96 C 6225
7. Drago v. Davis and Aetna Plywood, Inc., Case #96 C 2398
8. Vigilante v. Vigilante, Case #86 D 10489

OFFICES/POSITIONS HELD:

1. 1982 – present, Managing Partner, ECS Financial Services, Inc.
2. 1990 – present, CEO, Beacon Funding Corporation
3. 1998 - present, Director, Harris Bank, Glencoe-Northbrook, N.A.
4. 2004 – present, Director, Western Illinois University College of Business Advisory Board
5. 1991-94, Executive Board Member, University of Chicago, Executive MBA
6. 1989-94, Director, The Executive Committee
7. 1987-90, Chairman, Western Illinois University Department of Accountancy Advisory Board
8. 1986-90, Director, Thatcher Woods Boy Scouts Council

AWARDS, HONORS, CERTIFICATIONS:

1. 2003, Distinguished Alumni Award, Western Illinois University College of Business and Technology
2. 2002, Financial Executive of the Year, Institute of Management Accountants
3. 1989, Named among Ten Outstanding Young Persons (TOYP – Awarded by the City of Osaka, Japan Jaycees)
4. 1989, Beta Gamma Sigma honors distinction, University of Chicago
5. 1988, Outstanding Alumni Award, Western Illinois University, Department of Accountancy