BIOGRAPHY

Mark F. Wille graduated from the University of Southern California with a Bachelor of Arts degree in Business Administration in 1977 and received his CPA certificate in 1979.

Upon completing his education, Mr. Wille was employed by Arthur Andersen & Co. as an audit and tax accountant. There, he specialized in small businesses and real estate-related companies, including developers, syndicators, engineering and construction firms.

He later joined one of the largest Southern California commercial real estate brokerage firms as vice president of finance. Responsible for virtually every aspect of the Company's financial affairs, he was intimately involved in negotiating with financial institutions, coordinating financial transactions, directing feasibility studies and supervising financial reporting.

More than two decades ago, Mr. Wille started a private practice specializing in small businesses and real estate, providing professional services in all financial, accounting and tax-related areas. He has also worked on large public company purchases of small businesses. Clients include individuals, corporations, small businesses and various real estate-related companies. His work has included a large retail acquisition and a mortgage brokerage institution that sold for \$45 million.

Mr. Wille serves as a peer reviewer of other CPA firms for the American Institute of CPAs. Additionally, he is former chair of the California State Accounting Principles and Auditing Standards Committee and a member for over two decades. Mr. Wille teaches continuing education Auditing and Accounting continuing education courses for CPA's and Attorneys at the University of Denver Law School.

He has taught college business courses and frequently lectures to business and civic groups. On the personal side, he is an Eagle Scout and is active with the Orange County Boy Scout Council and serves on a National Committee of the Boy Scouts of America. He also has a master's degree in theology from Fuller Theological Seminary.

With his varied, comprehensive experience and background, Mr. Wille is well qualified to work through the intricate maze of business economics. He provides quality financial services to both business organizations and individuals and is considered a trusted business advisor to his clients.