

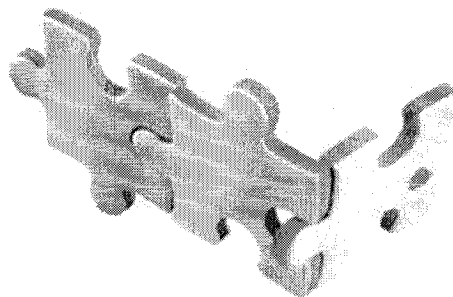


The 363 Group, Inc.

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Founded in September of 2002, The 363 Group is a Chicago based consulting firm that provides financial advisory and valuation services in the distressed company arena.

The 363 Group is dedicated to providing consulting services to distressed companies facing financial restructuring and bankruptcy. The founders of the company have extensive experience consummating M&A transactions. Our professionals have extensive experience in valuing, structuring and consummating bankruptcy transactions and complex financial transactions on behalf of debtors, financial institutions, law firms, bondholders and bondholders' committees, creditors and creditors' committees, equity and equity committees, institutional investors, and others.



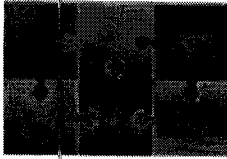
The 363 Group has relationships with many professionals in the distressed arena including banks, crisis managers, accountants, attorneys, DIP lenders, distressed company acquirers, financial advisors, strategic buyers, and other industry leaders.

Solving the Puzzle in Bankruptcy Transactions

The 363 Group has extensive experience representing sellers, as well as buyers, in distressed company transactions. Our professionals have a wide breadth of experience dealing with financially distressed companies. We provide specialized understanding into the sale process which allows us to maximize value in a distressed situation.

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M&A Transactions

We have significant experience in distressed company asset sales including Section 363 sales in a multitude of industries including:

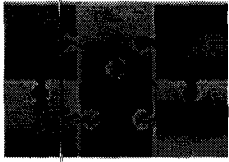
- Telecommunications and Technology
- Agriculture
- Retail
- Aviation
- Restaurant
- Mortgage
- Health Care
- Insurance
- Sub-prime lending
- Real estate
- Manufacturing
- Utilities

Valuation Advisory

The 363 group provides business valuations and liquidation analyses for companies and their underlying assets. Our valuations can be used to support transactions, purchase price allocations, litigation, and other finance related functions.

In addition, The 363 Group has a strategic alliance with with Mike Adhikari of Adhikari International, Inc., an expert in the field of business and asset valuations. Mr. Adhikari has over 15 years of M&A experience and over 17 years of operating experience with a Fortune 500 company. He has three post-graduate degrees, including an MBA from the University of Chicago.

In conjunction with The 363 Group, Mr. Adhikari assists in developing and executing asset and business valuation strategies and litigation support.



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The 363 Group is currently:

- serving as liquidation consultants to the trustee of several Chapter 7 estates that hold various publicly traded and non-publicly traded securities.
 - advising a \$100 million investment fund regarding potential distressed company and distressed asset acquisitions.
 - advising a profitable Chicago-based window installation contractor regarding potential refinancing alternatives and in obtaining financing.
 - assisting a worldwide supplier of high oleic and traditional sunflower products and nut alternatives in exploring potential asset sale alternatives, potential refinancing alternatives and in obtaining financing.
 - evaluating and managing potential sale alternatives for a profitable Midwest-based restaurant chain.
 - performing a business valuation for a commercial photography company and advising the company on expert testimony strategies.
 - advising a Midwest-based electronics manufacturer on potential sale alternatives, including a sale pursuant to Section 363, and on potential refinancing alternatives and in obtaining financing.
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Services

- Distressed Transaction Consulting
 - Financial Restructuring
 - Refinancing Alternatives
 - Merger and Acquisition Support
 - Valuations
-

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Mark F. Thomann

Founder and President

Prior to founding The 363 Group, Mr. Thomann was a Senior Consultant with the prestigious turnaround-consulting firm, Development Specialists, Inc. ("DSI") from late 1996 until 2002. At DSI, Mr. Thomann oversaw the Section 363 sale processes in several high-profile cases, including the following transactions:

- Colo.com, one of the largest providers of "neutral colocation" services with 26 sites throughout the United States. Mr. Thomann sold substantially all the company's assets, through a Bankruptcy sale, for a total consideration of approximately \$50 million.
- Wallace Bookstores, Inc., one of the oldest college bookstore companies which operated 91 stores in 25 states. Mr. Thomann negotiated the sale of all of the company's assets for approximately \$30 million.
- Mercury Finance Company, a specialty consumer finance company that acquires sales finance contracts from automobile dealers and retail vendors, provides short-term installment loans directly to consumers and sold credit insurance and other related products through a network of approximately 200 branch offices. Mr. Thomann facilitated a sale of Mercury's non-performing credit card portfolio for approximately \$30 million.
- Magna Mortgage Company, a residential mortgage company with a \$12 million (UPB) pool of non-performing loans. Mr. Thomann marketed and sold the loan portfolio for approximately 75 cents on the dollar.
- Contemporary Industries Corporation, a licensee and franchisee of over one hundred 7-11 stores throughout the Midwest. Mr. Thomann marketed and sold the majority of the stores for approximately \$20 million.
- AgriBioTech, Inc., a Nevada seed company specializing in turfgrass and forage. Mr. Thomann sold the various business units to multiple buyers for a total consideration of approximately \$70 million.
- Southern Air Transport, Inc., a cargo company and airline parts distributor. Mr. Thomann marketed and sold a fleet of C-140 airplanes as well as an inventory of DC-8, B-747 and B-707 airline parts for approximately \$25 million.
- Commercial Financial Services, Inc., the largest purchaser and collector of charged-off credit card accounts in the United States. Mr. Thomann marketed and sold the company's 1990 Gulfstream IV corporate jet for approximately \$22.5 million.
- Lyndon Insurance, a subsidiary of Mercury Finance Company, and a specialty property and casualty insurer. Mr. Thomann worked with Solomon Brothers to close an approximate \$110 million transaction.

Over the past decade, Mr. Thomann has engaged in a variety of endeavors largely related to the political arena. He was Finance Director for the U.S. Senate campaign of Russ Feingold of Wisconsin, and for the campaigns of Congressman Alan Wheat of Missouri and Congressman Jim Moody of Wisconsin. Mr. Thomann acted as the Northern California and Midwest Finance Director for the Clinton/Gore '96 Presidential

Campaign and served in a similar capacity in the same areas for the Democratic National Committee.

Mr. Thomann received a B.A. from the College of The Holy Cross in Worcester, Massachusetts.

David P. Kuipers

Principal & Chief Financial Officer

Prior to becoming Principal and CFO of The 363 Group, Mr. Kuipers was a Consultant with DSI from 2000 until 2002, where he helped provide operational and strategic consulting services at numerous distressed companies, including the following:

- Pacific Gateway Exchange, Inc., a significant provider of retail and wholesale global telecommunications services. Mr. Kuipers managed the day-to-day treasury function, assisted in meeting the company's periodic public reporting requirements and helped manage the company's Chapter 11 filing.
- Atchison Casting Corporation, a large provider of machined castings and forgings. Mr. Kuipers assisted the company in preparing a comprehensive financial forecast, which was used in refinancing negotiations with the company's lenders and strategic planning regarding the company's future operations.
- Wallace Bookstores, Inc., one of the oldest college bookstore companies which operated 91 stores in 25 states. Mr. Kuipers provided significant financial analysis support related to the sale of the company's assets. Mr. Kuipers also developed a comprehensive strategy for collecting the company's outstanding retail and institutional accounts receivable and worked closely with the company's attorneys in implementing the strategy.

Prior to his experience with DSI, Mr. Kuipers spent over eight years in the Audit and Business Advisory Division of Arthur Andersen; the last three years as an audit manager. Mr. Kuipers has extensive experience in reviewing and auditing the financial statements, management reports and SEC filings of both publicly traded and private enterprises. He also has experience reviewing budgets and cash flow forecasts, researching and resolving complex accounting and financial reporting issues, and assisting companies in identifying and implementing best practices to improve and streamline operations. He also spent a significant amount of time assisting a company that had experienced financial fraud through a Chapter 11 bankruptcy filing, and performing the day-to-day accounting and finance functions of another company that had experienced financial fraud. Mr. Kuipers' industry experience encompasses the real estate, investment management, sub-prime lending, credit rating, not-for-profit and leasing industries.

Mr. Kuipers is a Certified Public Accountant in the State of Illinois and is a member of the American Institute of Certified Public Accountants and the Illinois CPA Society. He holds a B.S. in Accountancy degree from Calvin College and a Master of Business Administration degree from the University of Notre Dame.

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