

**Warren Cline III, CPA/ABV
160 East State Street, Suite 200
Traverse City, MI 49684**

Statement of Qualifications

**Prior Employment
History:**

Partner – Plante & Moran, LLP. July 1, 1996 to June 30, 1999
Partner – Gavigan Burkhardt Freeman & Co. PLLC. January 1, 1987 to
June 30, 1996 (then merger with Plante & Moran, LLP)
Professional staff member – Gavigan Burkhardt Freeman & Co. March 18,
1979 to December 31, 1987 (then partner)
Professional staff member – Doeren Mayhew & Co. May 11, 1976 to
March 17, 1979

**Other Related
Experience:**

Director/ Stockholder – Manitou Capital Partners, Inc.: An ownership
transaction consulting firm serving Northwest Michigan, for transactions
not involving securities, as part of the Corporate Finance Associates
Worldwide network. November 2000 through December 2008.

Director/Stockholder – Corporate Finance Securities, Inc.: A licensed
securities broker-dealer providing investment banking services for the
Middle Market Company for transactions that involve securities. Formed
in 2006 and headquartered in Portland, Maine. January 2007 through
December 2008.