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7 **IN THE SUPERIOR COURT STATE OF ARIZONA**  
8 **IN AND FOR THE COUNTY OF MARICOPA**

9 ML LIQUIDATING TRUST, as successor-in-  
10 interest to Mortgages, Ltd.

11 Plaintiff,

12 vs.

13 MAYER HOFFMAN MCCANN, P.C., a  
14 Missouri professional corporation; CBIZ, Inc., a  
15 Delaware corporation; CBIZ MHM, LLC, a  
16 Delaware limited liability company,

17 Defendants.


Case No. CV2010-053947

**CERTIFICATION PURSUANT TO  
A.R.S. § 12-2602**

17 The undersigned, as counsel for the Plaintiff herein, hereby certifies pursuant to A.R.S. § 12-  
18 2602 that expert opinion testimony may be necessary to prove the licensed professional's standard of care or  
19 liability for the claims asserted in the Complaint in this action.

20 **RESPECTFULLY SUBMITTED** this 26<sup>th</sup> day of August, 2010.

21 **DiCARLO CASERTA & PHELPS PLLC**

22 

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