

Communiqué

IN PRINT

Robert Reilly, firm managing director, authored an article that appeared in the January 2015 issue of *Transaction Advisors*. The title of Robert's article was "Goodwill Valuation for Transaction Pricing and Structuring Purposes."

Robert Reilly also authored an article that appeared in the Volume 1 2015 issue of *National Litigation Consultant's Review* publication. The title of Robert's article was "License or Permit Intangible Asset Analyses."

Robert Reilly also authored an article that appeared in the January 2015 issue of the *ABI Journal*. The title of Robert's article was "Customer Intangible Asset Valuation."

Robert Reilly also authored an article that appeared in the Fourth Quarter 2014 issue of *Business Appraisal Practice*. The title of Robert's article was "Engineering Intangible Asset Appraisal Procedures."

Tim Meinhart, Chicago office managing director, co-authored an article with Heidi Walker of Meyers, Harrison & Pia, that appeared in the January 2015 issue of *Trusts & Estates*. The title of Tim's article, was "A Busy Year to Valuation Decisions." Tim is also on the editorial staff of *Trusts & Estates* magazine.

Sam Nicholls, Atlanta office senior associate, authored an article that appeared in the January 2015 issue of *Trusts & Estates*. The title of Sam's article was "The Valuation Analyst's Role in U.S. Tax Court Trials."

John Ramirez, senior associate, Aaron Rotkowski, manager, and Irina Borushko, associate, all from our Portland, Oregon, practice office, co-authored an article that appeared in the January/February 2015 issue of *Valuation Strategies*. The title of their article was "Seller Representations in Acquisition Agreements."

Chip Brown, Atlanta office managing director, and Justin Nielsen, Portland office manager, contributed to the National Center for Employee Ownership (NCEO) latest *Issue Brief* in December 2014.

The title's of Chip's three NCEO *Issue Brief* articles were "Q&A with Tim Hauser of the U.S. Department of Labor," "General Valuation Factors ERISA Counsel May Consider in an ESOP Litigation Case," and "Crossfire: The Debate over the Consideration of the Fair Market Value of Seller Notes Used to Pay for Sponsor Company Stock."

Chip also co-authored an NCEO *Issue Brief* article with Justin Nielsen entitled "Development and Application of Company Management-Prepared Projections in an ESOP Valuation."

IN PERSON

Robert Reilly delivered a 90-minute webinar presentation for the Institute for Professionals in Taxation on January 22, 2015. The topic of Robert's presentation was "Valuation and Allocation of Intangible Assets—Methodology."

Robert Reilly also delivered a presentation at the 29th Annual Alexander L. Paskay Memorial Bankruptcy Seminar held in Tampa, Florida, and sponsored by the American Bankruptcy Institute. The topic of Robert's presentation was "Valuation of Business, Securities, and Intangible Assets for Bankruptcy Purposes."

Robert Reilly will deliver two presentations at the 45th Annual Appraisal for Ad Valorem Taxation Conference held at Wichita State University. The conference will be held during the last week of July. The first presentation is titled "Intangible Asset Identification and Valuation—A Case Study." The second presentation is titled "Extracting Intangible Asset Value from the Taxpayer Total Unit Value."

Aaron Rotkowski, Portland office manager, will also deliver a presentation at the 45th Annual Appraisal for Ad Valorem Taxation Conference at Wichita State University in July. The title of Aaron's presentation is "Estimating the Expected Long-Term Growth Rate When Applying the DCF Method for Property Tax Valuation."

Robert Reilly will also deliver a presentation at the National Association for Certified Valuators and Analysts (NACVA) 2015 annual consultants conference in New Orleans in June. The topic of Robert's presentation will be "Valuation of Business, Securities, and Intangible Assets for Bankruptcy Purposes."

Kevin Zanni, Chicago office manager, will also deliver a presentation at the NACVA 2015 conference. The topic of Kevin's presentation will be "Step-by-Step Guide to Applying Quantitative Method to Support the Discount for Lack of Marketability Selection."