

# Communiqué

## IN PRINT

Robert Reilly, firm managing director and resident in our Chicago office, authored an article that was published in the September 2012 issues of the *ABI Journal*. The title of Robert's article was "Intangible Asset Cost Approach Valuation Procedures."

Robert Reilly also authored an article that was published in the September/October 2012 issue of *Valuation Strategies*. The title of that article was "Consider the Cost Approach When Valuing Intangible Assets."

Robert Reilly also authored an article that was published in the September 2012 issue of the *Journal of MultiState Taxation and Incentives*. The title of that article was "Functional and Economic Obsolescence Procedures in Valuation Industrial Property."

Robert Reilly also authored an article that was published in the 4th Quarter 2012 issue of *Business Appraisal Practice*. The title of Robert's article was "The Business Appraisers Intangible Asset Valuation Due Diligence."

Robert Reilly also authored an article that appeared in the December 2012 issue of *Dunn on Damages*. The title of Robert's article was "Intangible Asset Damages Due Diligence Procedures."

Robert Reilly also authored an article that was published in the September/October 2012 issue of *Construction Accounting and Taxation*. The title of Robert's article was "Considering the C Corporation Construction Company Conversion to Tax Pass-Through Entity Status."

Robert Reilly also authored an article that was published in the January/February 2013 issue of *Construction Accounting and Taxation*. The title of Robert's article was "Damages Analyst Due Diligence Procedures."

Robert Reilly also authored an article that will be published in the January/February 2013 issue of

the *Value Examiner*. The title of Robert's article is "Intangible Asset Economic Damages Due Diligence Procedures."

Robert Reilly also authored an article that was published in the Fall 2012 issue of *The Practical Tax Lawyer*. The title of Robert's article was "Intangible Asset Economic Damages Measurements."

Robert Reilly also authored an article that will be published in the February 2013 issue of *The Practical Lawyer*. The title of Robert's article is "What Lawyers Need to Know about Intangible Asset Valuation Due Diligence."

John Ramirez, Portland office senior associate, authored an article that was published in the August 2012 issue of *Valuation Strategies*. The title of John's article was "Reasonable Compensation for Corporate Owner/Employees."

Brian Holloway, Atlanta office manager, authored an article that was published in the October 2012 issue of *Trusts & Estates*. The title of Brian's article is "The Gate Clause."

## IN PERSON

Robert Reilly delivered a presentation at the Business Valuation Association of Chicago luncheon on September 20, 2012. The topic of Robert's presentation was "Intangible Asset Valuation—Cost Approach Methods and Procedures."

Robert Reilly also delivered a presentation at the Tennessee Society of CPAs Southeastern Forensic and Valuation Services Conference in Brentwood, Tennessee, on October 25, 2012. The topic of Robert's presentation was "Intellectual Property Identification and Valuation."

Robert Reilly also delivered two presentations at the AICPA Business Valuation & Forensic Litigation conference in Orlando from November 11–13, 2012. The topic of Robert's first presentation was

“Analysis of Reasonable Compensation for Unique Companies or Unique Employees.” Robert’s second presentation was co-presented with Brad Preber of Grant Thornton. The topic of their presentation was “Ethics Problems, Biases, Standards Violations, and Over-Reaching in Litigation Services.”

Charles Wilhoite, the firm’s national director of tax-exempt and health care industry valuation services, delivered a presentation on October 8, 2012, at the 2012 American Society of Appraisers (ASA) Advanced Business Valuation Conference in Phoenix, Arizona. The title of the presentation was “Health Care Valuation: A Moving Target, or More of the Same?”

Charles Wilhoite also served as a panel member at the 2012 ASA Advanced Business Valuation Conference on October 9, 2012. Charles presented on the topic of, “Health Care Valuation: An Interdisciplinary Approach.”

Charles Wilhoite delivered a presentation on November 12, 2012, at the 2012 American Institute of Certified Public Accountants (AICPA) Forensic and Valuation Services Conference in Orlando, Florida, titled, “Guideline Public Company Method Walk Through.”

Charles Wilhoite delivered a presentation on December 4, 2012, at an AICPA-sponsored Webinar. The topic of Charles’ presentation is “Financial Statement Analysis.”

Charles Wilhoite delivered a presentation on December 11, 2012, at an AICPA-sponsored Webinar. The topic of Charles’ presentation is “Financial Statement Adjustments.”

Curtis Kimball, national director of wealth management valuations, delivered a presentation in July 2012 at the American Law Institute-American Bar Association Skills Training for Estate Planners (STEP) conference at the New York Law School in New York City. The topic of Curt’s presentation was “Valuation Theory and Practice” Family Business Planning.”

Chip Brown, Atlanta managing director, delivered a presentation at the New South Chapter of The ESOP Association in Orlando on October 18, 2012. Chip was the moderator of a roundtable discussion on “ESOP Litigation.”

Seth Palatnik, Chicago managing director, delivered a presentation at the University of Notre Dame on December 5, 2012. Seth presented to a group of MBA students studying equity valuations. The topic of Seth’s presentation was “Valuations.”

Ryan Stewart, Atlanta manager, also delivered a presentation at the New South Chapter of The ESOP Association in Orlando on October 18, 2012. Ryan was the moderator of a roundtable discussion on “Ask the Experts.”

Steve Whittington, Atlanta manager and director of the firm’s ESOP valuation services practice, also delivered a presentation at the New South Chapter of the ESOP Association in Orlando on October 18, 2012. The topic of Steve’s presentation was “Are You Smarter Than an (Your) ESOP Trustee?”

## IN THE MEDIA

Curtis Kimball, Atlanta office managing director, was quoted on Bloomberg News in an online article dated December 11, 2012. That article was entitled “Millionaires Seek Trust Shelter as Bush Tax Cuts May End.”

## IN ENCOMIUM

Charles Wilhoite, a managing director in our Portland office, was appointed to the Board of Governors of the Oregon State Bar for a four-year term beginning January 1, 2013. The Board of Governors consists of 14 lawyers elected from seven regions and four public members appointed by the board.

Charles Wilhoite’s term on the Oregon Health & Science University Board of Directors was extended by Governor John Kitzhaber and was confirmed by the Oregon Senate. Charles has served on the board for eight years and has served as the board chair for the past three years.

Charles Wilhoite has been appointed to the American Society of Appraisers (ASA) Health Care Special Interest Group (HSIG) subcommittee. The HSIG subcommittee is charged with the development of the Multi-Disciplinary Advanced Education in Healthcare Valuation Program, focused on valuation practice in the health care industry. Successful completion by program participants will result in a “certificate of completion” of the program awarded by the ASA.

Charles Wilhoite has been renewed as a member of the AICPA ABV credential committee for the 2012/2013 service year, ending September 30, 2013.

Charles Wilhoite has been appointed as a member of the AICPA forensic and valuation services conference planning committee for the November 10–12, 2013, AICPA Forensic and Valuation Services Conference, to be held in Las Vegas.