

## COMMUNIQUÉ

### IN PRINT

Robert Reilly, firm managing director, authored an article in the June 2002 issue of the *ABI Journal*. The article was entitled "Valuation of Goodwill and Other Intangible Assets."

Robert Reilly also authored an article entitled "Helping Clients Control Intellectual Property and Reduce Litigation Risk." That article appeared in the Spring 2002 issue of *CPA Expert*.

Robert Reilly also authored an article entitled "S Corporation Commercial Bank Valuation Methods and Issues." That article appeared in the May/June 2002 issue of *Valuation Strategies*.

Robert Reilly also authored an article entitled "Valuation of Goodwill and Other Intangible Assets." That article appeared in the June 2002 issue of the *American Bankruptcy Institute Journal*.

Robert Reilly also authored an article entitled "Customer-Related Intangible Assets for SFAS 141 and 142 Purposes." That article appeared in the July/August 2002 issue of *Valuation Strategies*.

Robert Reilly also authored an article entitled "Expert Testimony Services—Factors to Consider Before Offering Litigation Support Services." That article appeared in the August 2002 issue of *Partner-to-Partner Advisory*.

Bob Schweih, firm managing director, authored an article entitled "Valuation of Intellectual Property Is the Focus of the New Accounting Guidelines." That article appeared in the May 2002 issue of the *Intellectual Property & Technology Law Journal*.

Shannon Pratt, managing director, wrote an article entitled "How to Use Transactional Databases for M&A." That article appeared in the March/April 2002 issue of *The Journal of Corporate Accounting and Finance*.

Gregg Gaffen, Chicago office senior associate, authored an article entitled "Guidance for the CPA Entering the Business Valuation Profession." That article appeared in the July-September 2002 issue of *The Ohio CPA Journal*.

To obtain copies of any of these articles, e-mail Charlene Blalock at [cmblalock@willamette.com](mailto:cmblalock@willamette.com).

### IN PERSON

Shannon Pratt, managing director, made a presentation at the ASA International Conference in San Diego, California in August. The title of Shannon's speech was "Database Developments."

Shannon Pratt also made a presentation to the Arizona Society of CPA's at their 4th Annual Business Valuation Conference in September. The title of his presentation was "How to Use Transaction Databases for Business Valuation."

Shannon Pratt will make a presentation at the Kansas Society of CPA's Business Valuation Conference in Overland Park, Kansas, in October. The title of his presentation will be "Lack of Marketability Discounts."

Shannon Pratt will also make a presentation at the ASA/CICBV 5th Joint Advanced BV Conference in Orlando, Florida, in October. The title of his presentation will be "Business Valuation Discounts and Premiums."

Shannon Pratt will also make a presentation at the IBBA 2002 Conference in Los Angeles, California, in November. The title of his speech will be "Use of IBBA Database and Analytical Results."

Shannon Pratt will also make a presentation at the AICPA National Business Valuation Conference in New Orleans, in November. The title of his speech will be "Point/CounterPoint: How Large Are Discounts for Lack of Marketability?" He will be co-presenting this speech with Mukesh Bajaj.

Shannon Pratt and Curtis Kimball, Atlanta office principal and director, made a presentation to the Atlanta Society of Financial Analysts in May. The title of their presentation was "Business Valuation Transaction and Lack of Marketability Databases."

Shannon Pratt and Curtis Kimball also made a presentation at the 22nd Annual Georgia Federal Tax Conference in Atlanta in May. The title of their presentation was "Non-Partnership Valuation Issues."

Bob Schweih, managing director, will give a presentation at the National CLE Conference to the ABA Family Law Section in January 2003, in Aspen, Colorado. The title of his presentation will be "How the Standard of Value Affects the Trade-Off Between Maintenance and the Value of the Marital Estate."

Bob Schweih will also give a presentation at the CLE Conference to the Trusts and Estates Law Section in January 2003, in Aspen, Colorado. The title of his presentation will be "Pros and Cons of Tax Affecting S Corporations."

Curtis Kimball and attorney Dennis Belcher from the law firm of McGuireWoods LLP in Richmond, Virginia, made a presentation at Emory University School of Law in July as part of the Skills Training for Estate Planners ALI-ABA course of study. The title of their presentation was "Valuation Theory and Practice: Family Business Planning."

Kim Abello, Chicago office principal, delivered a presentation entitled "Valuation Issues" to The ESOP Association's 4th Annual Repurchase Obligation seminar. The seminar was held in Chicago, Illinois, on September 19, 2002.

Kim Abello will also deliver a speech entitled "The Fiduciary's Review of the Valuation Report: What is Expected?" at The ESOP Association's Annual Two-Day Conference. The conference will be held in Las Vegas on November 14 and 15, 2002.

Susan Gould, Chicago office senior manager, will also make a presentation to The ESOP Association's Annual Two-Day Conference. The title of Susan's presentation is "Tax Planning Opportunities and Issues for S Corporations with ESOPs."

Bob Socol, Chicago office partner and national director of our firm's ESOP services practice, will also make a presentation at The ESOP Association's Annual Two-Day Conference. Bob's topic is "Advanced Valuation Issues."

Gregg Gaffen and Robert Reilly made a presentation to the CPA Associates Annual Litigation Services Conference. The conference was conducted in Chicago, Illinois, on August 19 and 20, 2002. The topic of the presentation was "Cost of Capital—Overview, Insights, and Applications."

Mike Hartman, Atlanta office principal, made a presentation at the "ESOPs as Business Opportunities for Financial Professionals" seminar hosted by Stites & Harbison in May. The title of Mike's presentation was "Overview of ESOP Feasibility and Valuation."

Mike Hartman also made a presentation at the Business Continuity Planning seminar hosted by Merrill Lynch in May. The title of Mike's presentation was "Summary of the ESOP Alternative."

Mike Hartman also made a presentation to the North Carolina Society of CPAs in Durham, North Carolina, in August. The title of Mike's presentation was "ESOPs and Business Succession."

Mike Hartman also made a presentation to Atlanta area business owners in August. The title of Mike's presentation was "An ESOP Breakfast."

Adrian Loud, Atlanta senior associate, also made a presentation in May at a Merrill Lynch seminar. The title of Adrian's presentation was "ESOP Valuation vs. Valuations for Other Purposes."

Eric Thornton, Washington, D.C. senior associate, gave a presentation at the annual American Society of Appraisers International Conference in San Diego, California, in August. The title of Eric's presentation was "Valuation of Software Intangible Assets."

To obtain copies of any handout materials for these presentations, e-mail Charlene Blalock at [cmblalock@willamette.com](mailto:cmblalock@willamette.com). Note that materials are not necessarily available for every presentation.

## PROMINENCE AND EMINENCE

Robert Reilly, managing director, was quoted in the *Chicago Tribune*, June 18, 2002, issue. The name of the article that shared his views about likely scenarios for Andersen going forward after their conviction was "Exit Rush May Slow Phaseout of Auditing."

Bob Schweihs, managing director, was quoted in the *Chicago Tribune*, June 17, 2002, issue. The name of the article that shared his views about the potential future of Andersen was "Without Audit Practice, Not Much Left."

Bob Schweihs was also quoted in *Bloomberg News* on May 9, 2002. The name of the article that shared his views about the value of noncompete agreements was "Enron Creditors Seek Investigation of Andersen Sales."

Bob Schweihs was also quoted in *Crain's Chicago Business*, May 6, 2002, issue. The name of the article that shared his views about noncompete agreements and focused on Arthur Andersen's business in Chicago, was "Carving Up the Flagship Office."

Bob Schweihs was also quoted by the *Associated Press* on January 18, 2002. The name of the article that shared his views about auditing and conflicts of interest was "Arthur Andersen's Past Dotted with Settlements for Audit Problems."

Curtis Kimball, Atlanta office partner and director, was quoted in *Lawyers Weekly USA*, September 2, 2002, issue. The name of the article that shared his views about *Dunn v. Commissioner* 5th Circuit Court of Appeals decision was "Weighted Valuation, Discount for Capital Gains Tax Okayed."

Curtis Kimball and Jim Rabe, Portland office partner and director, were quoted in *The Oregonian*, May 19, 2002, issue. The name of the article that shared their views on minimizing estate taxes was "Don't Take It with You."

Willamette Management Associates was included in *The Wall Street Journal*, March 13, 2002, issue. The name of the article was "Boston Chicken Mirrors Enron Failure," and it discussed Willamette Management Associates' past engagement with the restaurant chain Boston Chicken.

Hale Chan, firm public relations director, was quoted in *The Pennsylvania Lawyer Magazine*, July/August 2002 issue. The name of the article was "E-mail Newsletters Rival Print for Effective Communication."

## IN ENCOMIUM

We are pleased to recognize that Susan Gould, Chicago office senior manager, has earned the designation of chartered financial analyst (CFA) from the Association for Investment Management and Research.

We are also pleased to recognize that Gregg Gaffen, Chicago office senior associate, has passed the Level II CFA examination from the Association for Investment Management and Research.

Gregg Gaffen was also elected to the position of treasurer of the Chicago chapter of the American Society of Appraisers for the 2002/2003 term.

It is noteworthy that last year, Daniel Van Vleet, Chicago office partner and director, served as president of the Chicago chapter of the American Society of Appraisers. Under Dan's leadership, the Chicago chapter received a national award for chapter excellence from the American Society of Appraisers.

Michael Amoroso, firm national office accountant, passed the comprehensive certified public accountant examination and fulfilled the rigorous requirements to become a CPA.

Congratulations to all of these individuals on their accomplishments.