

Willamette Management Associates Insights

COMMUNIQUÉ

IN PRINT

Firm managing directors Bob Schweihns and Robert Reilly co-authored an article in the November/December 2003 issue of *Valuation Strategies*. The title of the article is "Why Acquirers Often Overpay in Merger & Acquisition Transactions."

Robert Reilly also authored an article that appeared in the November 2003, issue of *The CPA Journal*. The title of the article is "Sports Franchise Acquisitions: Valuation of Intangible Assets, Part 2."

Robert Reilly authored an article in the Winter 2003 issue of *Business Appraisal Practice*. The title of his article is "Valuation Procedures to Avoid Overpricing M&A Transactions."

Robert Reilly also authored an article in the March/April 2004 issue of the RIA publication *Valuation Strategies*. The article is entitled "Corporate Acquisition Procedures to Avoid Overpricing Merger & Acquisition Transactions."

Robert Reilly also authored an article in the Spring 2004 issue of *Business Appraisal Practice*. The title of the article was "Intellectual Property Valuation Income Estimation Procedures." This article is part 1 of a 2 part series. The second article will appear in the Summer 2004 issue and will be titled "Intellectual Property Valuation Income Capitalization Procedures."

Melvin Rodriguez, director of our intercompany transfer pricing practice and resident in our New York office, authored an article in the December 2003 issue of *Tax Planning International Transfer Pricing*. The title of Melvin's article was "Valuation Issues in IRS APE Training Materials."

Melvin Rodriguez and Robert Reilly co-authored an article in the February 2004, issue of the *American Bankruptcy Institute Journal*. The title of the article was "Using Intercompany Transfer Price Analyses in Bankruptcy Valuations, Part 1."

Melvin Rodriguez and Robert Reilly also co-authored an article that will appear in the May 2004 issue of the *Journal of Multistate Taxation and Incentives*. The title of the article is "Using Intercompany Transfer Price Methods for Excise Tax Inventory Valuation Purposes."

IN QUOTATIONS

Robert Reilly was quoted in the November 24, 2003, issue of the electronic newsletter *Corporate Acquisitions* produced by FactSet Mergerstat, LLC. The title of the article was "Private Equity Jumps on Healthier Market Conditions."

Robert Reilly was also quoted in the December 4, 2003 issue of the electronic newsletter *Mergers & Acquisitions*. The title of the feature article was "What Buyers are Willing to Pay."

Robert Reilly was also quoted in the January 2004 issue of *Mergers & Acquisitions*. The title of the article was "The Complexities of Pricing Post-Bankrupt Companies."

Jeffrey Tarbell, national director of financial advisory services and resident in our Portland office, was featured in the January 5, 2004, issue of the electronic newsletter *Corporate Acquisitions* produced by FactSet Mergerstat, LLC. The title of the article was "One-on-One with Willamette Management's Jeff Tarbell on Fairness Opinions and Going Private."

IN PERSON

Mike Hartman, Atlanta office principal, made a presentation to the Ohio Employee-Owned Network at Kent State University on December 4, 2003. The Network is a group of more than 60 ESOP-owned companies that jointly sponsor educational seminars. The topic of Mike's presentation was "Update on ESOP Valuation Issues."

Mike Hartman also organized and lead a panel discussion at a Charleston, South Carolina, conference sponsored by the regional ESOP Association for the Carolinas and the New South Chapter of the ESOP Association on February 6 and 7, 2004. The title of Mike's presentation was "An Update on the Valuation of ESOP Shares."

Susan Gould, Chicago office senior manager, will give a presentation at the National Center for Employee Ownership/Beyster Institute Annual Conference on Employee Ownership on April 28, 2004 in Chicago. The title of Susan's presentation will be "Using Equity from Other Retirement Plans to Fund an ESOP."

Gregg Gaffen, Chicago office senior analyst, gave a presentation to the Young Lawyers Division of the American Bar Association at their mid-year meeting in San Antonio, Texas, on February 6, 2004. The title of Gregg's presentation was "Would You Like Damages With That?—Retaining and Using Valuation Experts to Estimate Economic Damages."

IN RECOGNITION

Charles Wilhoite, Portland office director and partner of the firm, was confirmed by the Oregon Senate as a new member to the Oregon Health & Science University Board of Directors.

Vicky Platt, national director of research, serves as the editor of the *BF Bulletin*. The *BF Bulletin* is the quarterly publication of Special Libraries Association (SLA) Business and Finance Division. We are proud to recognize Vicky's appointment as editor of this prominent SLA publication.