

Willamette Management Associates Insights

COMMUNIQUÉ

IN PRINT

Robert Reilly, firm managing director and resident in our Chicago office, authored an article that was published in the Internal Association of Assessing Officers (IAAO) publication the *Journal of Property Tax Assessment & Administration*, Volume 6, Issue 2, 2009. The title of Robert's article was "Intellectual Property Assets in the Taxpayer Corporation."

Robert Reilly also authored an article that appeared in the Summer 2009 issue of *The Journal of Employee Ownership Law and Finance*. The title of Robert's article was "Section 409A Considerations Related to the Grant of ESOP Sponsor Company Employee Stock Options or SARs."

Mike Hartman, Atlanta office principal, also authored an article that appeared in the Summer 2009 issue of *The Journal of Employee Ownership Law and Finance*. The title of Mike's article was "ESOP Employer Stock Purchase Transaction Fairness Opinions."

Bucky Wright, Atlanta office manager, also authored an article in the Summer 2009 issue of *The Journal of Employee Ownership Law and Finance*. The title of Bucky's article was "Repurchase Obligation Impact on Sponsor Company Share Value." This article originally appeared in the Spring 2009 issue of *Insights*.

Jim Rabe, Portland office director, authored an article that appeared in the Fall 2009 issue of the *ACTEC Journal*. The ACTEC Journal is the publication of the American College of Trust & Estate Council. The title of Jim's article was "Multi-Level Discounts for Tiered Entities—Insights from Historical Case Law."

Robert Reilly authored an article entitled "Valuation of Debtor Corporation Intellectual Property in a Distressed Economy—Part I." That article appeared as the "Value & Cents" column of the June 2009 issue of the *ABI Journal*. The *ABI Journal* is the journal of the American Bankruptcy Institute.

The second part of this two-part debtor corporation intellectual property article will be published in an upcoming issue of the *ABI Journal*. Robert is proud to serve as an editor of the "Value & Cents" column for the *ABI Journal*.

Robert Reilly co-authored an article that was published in the first quarter 2009 issue of *Business Appraisal Practice*. *Business Appraisal Practice* is the quarterly journal of the Institute of Business Appraisers. The title of

the article was "The Business Appraiser and Tax-Exempt Organization Valuation Issues." Robert co-authored this article with his daughter, Ashley L. Reilly. Ashley was a summer associate at Willamette Management Associates when she co-authored this article.

IN PERSON

Robert Reilly will present a two-hour continuing professional education (CPE) Webinar entitled "Intellectual Property Economic Damages Analysis." The Webinar is scheduled for November 5, 2009. The Webinar is sponsored by the Institute of Business Appraisers.

Robert Reilly will address the Business Valuation Association (BVA) of Chicago at a luncheon on September 24, 2009. The topic of Robert's presentation is "Current Valuation Issues Related to Bankruptcy."

Robert Reilly will give a presentation at the AICPA National Business Valuation Conference in San Francisco. Robert will speak on November 16, and his topic will be "A Bankruptcy Perspective in Valuation Engagements—In Good Times and in Bad Times." Robert will speak again on November 17, and his topic will be "Application of the AICPA Valuation Standards."

Pamela Garland, Chicago office senior manager, will address the 28th Annual American Society of Appraisers Advanced Business Valuation Conference on October 20, 2009, in Boston. The topic of Pam's presentation is "Negotiating Royalty Rates." This presentation will be part of a panel discussion titled "IPR&D, Patents, Negotiating Royalty Rates."

IN ENCOMIUM

Trey Stevens, Washington, D.C., area office director, was elected to the Business Valuation Committee of the American Society of Appraisers (ASA) for the 2009–2010 term. Trey will take office as a Business Valuation Committee member at the ASA International Appraisal Conference to be held in July in Orlando.

Kevin Zanni, Chicago office manager, was elected to be the Treasurer of the Chicago chapter of the American Society of Appraisers (ASA). Kevin will serve in this position for the ASA 2009-2010 fiscal year.