

Communiqué

IN PRINT

Robert Reilly, firm managing director and resident in our Chicago office, authored an article that was published in the Winter 2012 issue of *Journal of Pension Planning & Compliance*. The title of Robert's article is "Considerations in the Closely Held Company Stock Sale to an ESOP Versus to a Non-ESOP Party."

Robert Reilly also authored an article that was published in the Third Quarter 2011 issue of the Institute of Business Appraiser's journal *Business Appraisal Practice*. The title of Robert's article is "Business Appraiser Considerations in the Sponsor Company Stock Sale to an ESOP and to a Non-ESOP Party."

Robert Reilly also authored an article that was published in the December/January 2012 issue of the *ABI Journal*. The title of Robert's article is "Defining the Intangible Asset Valuation."

Robert Reilly also authored an article that was published in the November/December 2011 issue of *Construction Accounting and Taxation*. The title of Robert's article is "Construction Company Economic Damages Measurements."

Kevin Zanni, manager in the Chicago office, authored an article that appeared on October 28, 2011, in the online publication of the Michigan Society of CPAs called *The Business Edge*. The title of Kevin's article is "Economic Damages: How They May Impact Your Business."

Aaron Rotkowski, Portland office manager, authored an article that was published in the November/December 2011 issue of the National Association of Certified Valuation Analysts journal *The Value Examiner*. The title of Aaron's article is "Estimating Stock Price Volatility in the Black-Scholes-Merton Model for Stock Option Valuation."

Aaron Rotkowski, John Ramirez, Portland office senior associate, and Rick Smith, attorney with the law firm Hawley Troxell in Idaho, co-authored an article in the January 2012 issue of *The Journal of Multistate Taxation and Incentives*. The title of their article is "The Relevance of Fair Value Measurements for Property Tax Purposes."

Robert Reilly and Glen Jenkins, Atlanta office manager, jointly authored an article that appeared

in the November 2011 issue of the Georgia Bar Association *Intellectual Property Section Newsletter*. The topic of that article is "Intellectual Property Economic Damages Principles."

IN PERSON

Charles Wilhoite, Portland office managing director, co-delivered a webinar presentation for the American Institute of Certified Public Accountants Forensic and Valuation Services Section on September 28, 2011. The topic of Charles's presentation was "Understanding and Implementing the Income Approach."

Mike Hartman, Atlanta office managing director, delivered a presentation at The ESOP Association's Las Vegas Conference & Trade Show on November 4, 2011. The topic of Mike's speech was "Seller Financing—Financing and Governance Issues."

Michael McGinley, Atlanta office senior associate, also delivered a presentation at The ESOP Association's Las Vegas Conference & Trade Show on November 3, 2011. The topic of Michael's speech was "Basic ESOP Valuation."

Seth Palatnik, Chicago office managing director, addressed an assemblage of MBA students at Notre Dame University in South Bend, Indiana, on December 7, 2011.

Robert Reilly and Kevin Zanni delivered a webcast presentation to The Business Development Academy and the Certified Patent Valuation Analysts on November 10, 2011. The topic of their Webcast presentation was "Intellectual Property Valuation Approaches and Methods."

IN ENCOMIUM

Tim Meinhart and Seth Palatnik, Chicago office managing directors, were both elected to the board of directors of the Business Valuation Association (BVA) of Chicago. The BVA is a professional association of business and intangible valuation analysts and forensic specialists who practice in and around the greater Chicago area. In addition, Seth Palatnik is the immediate past president of the BVA.