

Thomas S. Brown, CPA, CVA – Expert Witness/financialforensics®

(Selected Litigation and Accounting Experience – Prepared per FRCP 26)

E-Mail Address: tomb@financialforensics.com Web Site Address: www.financialforensics.com

Position

Director, Darrell D. Dorrell, CPA, P.C.
financialforensics®
5285 SW Meadows Road, Suite 340
Lake Oswego, Oregon 97035
(503) 636-7999 phone; (503) 639-9113 fax



Professional Experience

Mr. Brown is a Certified Public Accountant (CPA), Certified Valuation Analyst (CVA) with over 25 years of professional experience in business and personal taxation, financial, cost and managerial accounting, auditing, management consulting, business valuation and litigation support services. Mr. Brown's business valuation and litigation related experience includes appraisal, consulting and expert witness services for a variety of clients in variety of industries .

Types of Expert Witness Litigation

Mr. Brown's business valuation and litigation support experience dates from 1993 and includes expert witness and consulting in complex matters including the following:

- Business Valuation
- Marital Dissolution
- Shareholder/Partner Dispute
- Personal Injury
- Property Damage
- Succession Planning
- Wrongful Death
- Wrongful Termination
- Misappropriation of Assets
- Insurance Claims Mediation
- Business Purchase & Sale Transactions
- Intangible Asset Valuation

Types of Business Valuation Projects

- Estate & Gift Tax
- Charitable Contribution
- Purchase Price Allocations
- C to S Conversions
- Merger & Acquisition
- Shareholder Buyout
- FLPs/LLCs
- ESOP Implementation
- Charitable Contributions
- Partnership Dissolution
- Pension Plan Valuation
- Patents/Trademarks
- Tenant in Common Interests
- Discount Determinations
- Malpractice Damages

Types of Industries Served

A representative listing of the variety of industries in which Mr. Brown has provided business valuation and/or litigation support services is shown below.

- ◆ Agriculture Property
- ◆ Auto Dealership
- ◆ Avionics Equipment
- ◆ Chrome & Plastics Plating
- ◆ Construction
- ◆ Convenience Store
- ◆ Distribution
- ◆ Engineering Firm
- ◆ Falcon Breeding
- ◆ Mini-warehouse
- ◆ Insurance Broker
- ◆ Manufacturing
- ◆ Medical Equipment
- ◆ Mortgage Brokerage
- ◆ Petroleum Jobber
- ◆ Publisher
- ◆ Real Estate Developer
- ◆ Recreation
- ◆ Recycling Operation
- ◆ Restaurant
- ◆ Retail
- ◆ Software Engineering
- ◆ Supermarket
- ◆ Technical Instruments
- ◆ Telecommunications
- ◆ Truck Stop
- ◆ Wholesale

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Involvement Guidelines

We have found that our cost-effectiveness as litigation and valuation support specialists requires a minimum claim amount of about \$25,000. However, we will provide advisory and pro bono assistance in smaller matters.

Fee Policy

It is our practice to spend up to 4 hours at no charge to gain an understanding of the matter, and advise you of the most effective application of our expertise. We will provide you with deliverable-specific fee estimates where possible.

Technology Sources

We utilize the most current technology for research, analysis and presentation including Internet access and a variety of on-line databases and services.

Selected Firm Litigation and Business Valuation Assignments

The following selected examples illustrate the types of cases and assignments in which we as a firm have provided assistance. Further details can be provided upon request.

MATTER

A Fortune 500 company was defending itself against a large metals manufacturing company which claimed lost profits due to delays in delivering raw materials for the manufacturing process. The plaintiff claimed damages equal to its fixed manufacturing costs for the period in question

A business owner brought an action against the attorney that represented him in a divorce case. The plaintiff's claim was that his attorney failed to advise him of the need to retain a qualified valuation expert to provide appraisals of his interests in three separate business entities. The attorney for the wife retained the services of a valuation firm that provided "preliminary findings" of value in two of the three companies and "speculation" as to what the third business, a start-up venture, might be worth. The case went to trial and the judge awarded the wife one half the value of the three businesses based on the preliminary figures provided by the Wife's expert.

A long-term employee of a large and well known regional agricultural business was wrongfully terminated because of her age and the actions of an irresponsible co-worker. The attorney representing the plaintiff requested an economic loss analysis to include the present value of both pre-trial and post-trial estimated losses offset by any mitigating earnings

OUTCOME

The plaintiff's loss claim was based on the classification of certain manufacturing costs as "fixed" rather than "variable" costs. Mr. Brown provided a detailed statistical analysis of the "alleged fixed costs" which proved that these costs were indeed variable rather than fixed.

Business Valuation Services Inc. (BVS) was retained to provide a rebuttal of the valuation work performed by the Wife's expert. Mr. Brown valued each of the three companies in accordance with Uniform Standards of Appraisal Practice. He determined that the appraisal services provided by the Wife's expert were not based on fair market value and did not consider any discounts that might be applicable to Husband's minority interests. Mr. Brown's opinion of value differed from the figures that the Judge used by more than 60%. The case was mediated by the State Bar association and decided in favor of our client with full acceptance of our valuation

BVS provided an economic loss analysis documenting the lost earnings of the plaintiff including benefits. Mr. Brown presented his findings to the jury in the form of a concise, one page summary that was complete and easy to understand. The jury decided for the plaintiff accepting Mr. Brown's analysis in its entirety.

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MATTER

The shareholders of a local mortgage company could not resolve a dispute between them regarding the company's operations and finances. The relationship between the parties had deteriorated to the point that they could not even be in the same room together. The shareholders each retained separate attorneys who petitioned the court for the appointment of an independent third party to act as receiver.

Complex –multi-tiered real estate LLC. A real estate development and property management company located on the East Coast owned several parcels of undeveloped as well as a number of strip malls in cities in the Southern and Eastern United States. In addition, the LLC owned all or part of the member units of 21 other LLCs which owned commercial properties throughout the area. The members of the LLC needed the various entities valued in conjunction with an estate plan.

The bookkeeper of an Oregon non-profit organization managed to embezzle in excess of \$175,000 during a period of 4 years. The bookkeeper employed a variety of embezzlement techniques and managed to avoid detection even though the organization had an annual audit performed by an outside CPA firm.

A supplier of building materials asked us to review and recalculate plaintiff's damage claim in connection with a breach of warranty suit. The matter included analysis and recalculation of expenses and damages due to extended construction contract pertaining to the use of defective materials.

A well-known toolmaker sued a large corporation under the Lanham Act for trademark infringement related to the design, manufacturing and distribution of a specialized tool. The plaintiff sought injunctive relief and damages for lost profits.

OUTCOME

Mr. Brown was qualified by counsel for the shareholders and approved by the court to serve in the capacity of court appointed receiver. His duties included the safeguarding of company assets, management of company finances, and evaluation of the claims of the employees, creditors and shareholders of the company. Mr. Brown made his report to the court as required and completed his duties as Court Appointed Receiver.

BVS competed with several other valuation firms nation wide and won this complex valuation assignment. Mr. Brown employed both an income and a market approach to determine the valuation of the LLC. Mr. Brown applied a sophisticated rate of return analysis based on publicly-traded investments that were similar in nature to the subject LLC. In this way, BVS was able to support a combined discount from net asset value for the lack of marketability of the subject interest.

We performed a detailed investigation into the fraud and provided assistance to both the Assistant District Attorney in the criminal matter and counsel for the organization in civil recovery. Based upon our analysis and the diligent work of counsel, the defendant pled guilty and was sentenced to 48 months in prison. Furthermore, the organization was successful in recovering virtually all of the funds embezzled through settlements with insurance carriers and a settlement with the organization's independent auditor.

The matter settled during mediation for a fraction of the original claim. The client credited our analysis for the favorable outcome.

Based upon our testimony at the settlement hearing, our client settled the case for an amount in excess of their expectations and obtained injunctive relief against the defendant.

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MATTER

A group of lumber brokers sued their former employer for unpaid commissions. The brokers were to be paid a certain percentage of the gross margin on each completed transaction. They claimed that their former employer, a large Oregon based lumber broker, had purposely excluded certain items from gross margin in order to reduce commissions. We were asked to analyze the corporation's accounting of revenues and expenses.

A neurosurgeon was permanently disabled during a routine back surgery. Due to his disability the plaintiff could no longer work in any capacity and was unable to perform the most routine daily tasks.

An art dealer was sued by a supplier claiming that there was a substantial account balance remaining to be paid. The defendant filed a counter-claim stating that they had a credit balance with the supplier and they were due a refund of their monies.

A large Oregon timber mill was seeking a \$2,000,000 redress from a national insurer claiming the opposing insured had misrepresented their financial status, thus avoiding the contractual commitment. We were asked to employ forensic accounting techniques to assess the financial condition, i.e. solvency of the insured as of two distinct points in time. The insured consisted of multiple entities within a holding company compelling the use of complex accounting and consolidation methods compared against financial analysis in order to demonstrate the correct financial position, assertions notwithstanding.

A large Northeastern US fabric manufacturer was sued by another manufacturer for faulty product causing their claimed loss of sales to Korea and Germany, resulting in the financial collapse of their entire manufacturing business. The claim spanned nearly six years and required analysis of the economic conditions and currency exchange in the US, Germany, and Korea for the pertinent periods. The analysis was challenging since the time period overlapped the Asian market crisis.

OUTCOME

We recalculated the lost commissions based upon the exclusions of certain items from the gross margin. The client settled the matter before trial for an amount in excess of our calculations.

The client utilized our damage calculations to settle the case favorably with the defendant's insurance carrier.

We assisted the art dealer in arriving at the correct ending balance of their account. Due to the lack of reliable accounting records for both the supplier and buyer, we had to rely heavily on the source documents in order to validate the transactions and calculate the ending account balance. The matter settled the day of trial in favor of the art dealer.

We executed an extensive financial analysis and comparison among industry guidelines and wrote an affidavit indicating the facts to the Court. The Court found in favor of our client during a summary judgment hearing, and cited our analysis as specifically crucial to his decision.

We performed an extensive international product supply/demand analysis and determined its likely impact on the plaintiff for the multi-year period. Our conclusions resulted in a key observation that was likely pivotal to the jury's decision; we clearly demonstrated that the business relationship between the supplier and producer had begun deteriorating three years prior to the initial damage claim. Likewise, we were instrumental in demonstrating that the plaintiff's key witness had perjured himself. The jury found for the defendant.

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MATTER

We were engaged by the respondent in a marital dissolution to perform a detailed analysis segregating separate and marital property per a pre-nuptial agreement. Assets included various corporate entities, numerous bank and investment accounts, personal property and real property.

A developer sued an Oregon city for a “wrongful taking” of his development property. Plaintiff’s damages were prepared by a high-profile economics firm that included very aggressive assumptions and little foundation, thus resulting in a significant overstatement of damages.

An Oregon cookie stamp producer filed against a Pennsylvania company for trade dress infringement and resultant Lanham Act damages. We prepared and testified to a damages analysis approximating \$4,000,000. The jury found for our client in the amount of \$4,000,000 and also assessed punitive damages approximating an additional \$8,000,000. However, due to a concurrent US Supreme Court decision the case was remanded for retrial.

We were retained by an insurance carrier to analyze a lost earnings claim presented by a party injured in an auto accident. The injured party was a securities broker and claimed lost commissions due to decreased working capacity resulting from the accident.

A closely held automotive repair business suspected their accountant/office manager of embezzlement. The impact threatened the continuation of the business, and the suspect (through his attorney) declined to participate in any way. We conducted an on-site records analysis requiring extensive forensic analysis and partial reconstruction to determine the extent of the fraud.

OUTCOME

The judge awarded the respondent her share of the marital property based upon our detailed tracing and analysis of the financial transactions during the course of the marriage. Additionally, the opposing expert utilized our analysis merely changing certain assumptions in favor of his client’s position.

We prepared a comprehensive damages analysis indicating the most likely impact to the developer. We also used sensitivity testing and validation to identify the pivotal weaknesses of opposition’s report in anticipation of trial testimony. We produced a written critique in anticipation of testimony, but the matter settled pre-trial with defendant paying a nominal amount.

We updated our damages analysis for the nearly 2 years since the previous trial and prepared to deliver the same testimony at a new trial. However, the opposition settled in favor of our client before trial commenced.

Based upon our analysis and findings, the insurance carrier settled favorable with the injured party during mediation. Our analysis illustrated that the lost commissions were not proximately caused by the auto accident. In fact, the claimant’s commissions decreased dramatically due to significant declines within the stock market and NASDAQ. The claimant had previously based his claim on prior commissions earned during the period of very robust markets.

Based upon our findings, the suspect conceded his involvement, and assigned virtually all of his personal assets to the business owners, and also signed a personal note committing to repay the difference.

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Regarding Our Business Valuation Work:

(Note: It is the policy of *Financial Forensics*® to prepare all business valuation in accordance with standards that equal or exceed the standards promulgated by the Uniform Standards of Professional Appraisal Practice (USPAP) and the American Institute of Certified Public Accountants (AICPA)). Consequently, we are familiar with the **Cost, Income and Market Approaches**, and all aspects of secondary adjustments resulting from **control, minority and non-marketable** holdings.

Valuation assignments are often conducted within the *joint appointment* model where we are appointed by both parties to arrive at a mutually acceptable value. Most of the activity involves bringing the parties together in a joint work session where we instruct them in valuation methodologies, display their results via a computer projector, interactively model the alternatives resulting from their input, and produce final results at the end of the work session.

Valuation assignments range from Comprehensive, Self-Contained through Limited, Restricted-Use and have included a wide variety of business entities including law firms, medical clinics, construction companies, leasing companies, wholesale distribution, retail, farming/growing, wood products, printing, service, import/export, auto and related dealerships, accounting firms, real estate, etc.

All of the people that we assign to projects have specific project-related experience and have received training in the pertinent valuation and/or litigation topics to which they are exposed. The training is both broad and deep and is another element of the uniqueness of our Firm.

Business Valuation Assignments:

estate valuations - We prepared "Appraisal Report" valuations for the Estate of a decedent who held interests in **11 distinct business entities**, including partnerships, "C" corporations, "S" corporations, limited partnerships and bonds. The entities' operations spanned manufacturing, distribution, construction, raw land, electronics, multi-family apartments and single-family rentals. The varied ownership interests included **control, minority and 50/50 holdings**, thus requiring varied **secondary adjustments** such as control premiums, minority interest discounts and discounts for lack of marketability. Although most entities were considered "going concerns", 2 of the entities were technically bankrupt, requiring unique treatment. Also, certain of the entities contained **buy/sell** provisions, but others did not. The entities' **fiscal years ended on differing dates**, including February, July, September and December and the "as of" valuation dates had to be determined at 2 distinct points – date of death and 6 months later. Finally, the various valuation Methods included Asset (requiring real estate appraisal), Income and Market which required extensive research into the **securities market, and real estate limited partnerships (RELPs), real estate investment trusts (REITs) and closed-end mutual funds (CEMFs)**.

ESOPs – We often prepare valuations in connection with the DOL's (**US Department of Labor**) annual ESOP reporting requirement, Pension and Welfare Benefits Administration issued May 17, 1988 Proposed Rules (29 CFR Part 2510), "*Proposed Regulations Relating to the Definition of Adequate Consideration.*" Our work typically consists of an Appraisal Report with extensive supporting technical analysis that validates the convergence of conclusions from every feasible viewpoint. Likewise, we have developed and applied a Control to Minority Reconciliation Model, known as the "**Articulation Method**" that illustrates and reconciles the integrated and articulated linkage within and among control and minority shareholdings. The valuations that we have performed range up to companies approximating **\$100 million** in revenues.

gifting valuations – We routinely prepare valuations in connection with gifting transactions, often in conjunction with succession planning. Our Appraisal Reports are structured to comply with recently enacted IRS "**Adequate Disclosure**" requirements, REG-106177-98, December 22, 1998. The assets typically securitized in the **FLPs** and **LLCs** receiving the various assets have included operating businesses, real property, single- and multi-family properties, marketable securities and related assets. We encourage our clients to allow us to prepare preliminary calculations before completing the report so that wealth-maximization decisions can be applied in the most effective manner possible. Finally, we include the "Articulation Method" (see above) to comply with IRS requirements. Usually, these

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valuations are objectively based upon the securities market, and RELPs, REITs and CEMFs.

merger/acquisition – We have completed valuations in support of merger/acquisition decisions for both acquiring and disposing parties. The standard of value is ordinarily **fair market value**, but alternative considerations have required additional permutations including strategic, investment and synergistic value. Also, we recommend that the valuation effort accomplish **dual purposes**, thus resulting in an implementation/transition plan built upon a financial budget linked to the valuation analysis and assumptions. We maintain an extensive subscription base to **proprietary private business databases** upon which to base our analysis. The subscriptions include sources such as www.onesource.com, www.bvupdate.com, Bizcomps, BRG, IBA, “Done Deals[®]”, Mergerstat[®], Chapman EBIT, Desmond’s, www.nvst.com, and others as necessary.

financing valuations – We are often asked to execute valuations in support of financing requests, sometimes in connection with mergers/acquisitions, but also in connection with business growth/expansion financing needs. Our analysis is ordinarily very well received by the **lender(s)/investor(s)** because we comply with the highest standards possible, and likewise accommodate interactive “**sensitivity testing**” of the underlying assumptions.

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ADDITIONAL INFORMATION

Professional Affiliations

Professional Organizations:

- American Institute of CPA's
- Oregon Society of CPA's
- National Certification of Certified Valuation Analysts
- Association of Certified Fraud Examiners
- American Society of Appraisers

Offices and Memberships:

- President, Oregon State Chapter, NACVA
- Member - Central Oregon Estate Planning Council
- Member - Northwest Real Estate Investors, Inc.
- Member - Oregon State Bar Oregon CPA Joint Committee
- Member - Oregon Society of CPAs Estate Planning Conference Committee

Publications

Professional Insight Article, "The Importance of Appraiser Credentials, Standards and Ethics", The Oregon CPA, June, 2005

Selected Speaking/Teaching Engagements

National Business Institute – "Family Limited Partnerships v. Limited Liability Companies: Comparing Estate Planning Entity Choices in Oregon, Valuation Issues", September 14, 2005.

Oregon Society of Certified Public Accountants – Annual Estate Planning Conference, June 24, 2005 – "Fundamentals of Business Valuation."

Central Oregon Lawyers and CPAs – "Succession Planning: Helping your Clients Develop a Successful Exit Plan," January 23, 2002

Central Oregon Community College "Microsoft Excel – Level 1" Winter 2002 and Spring 2002

Oregon State Bar – "Fundamentals of Business Valuation", August, 2005

Education/ Certification

BA – Western Washington University - 1979

CPA - States of Washington & Oregon - 1981

CVA - Certified Valuation Analyst - 1995

Real Estate/Business Broker License – 2004

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Professional and Business History

Arthur Andersen & Company, Senior Staff Accountant, 1979 to 1982
 Continental Furniture, Controller, 1983 to 1985
 Edelstein & Associates, CFO 1985 to 1987
 Thomas S. Brown CPA P.C., President, 1987 to 1996
 Business Valuation Services, Inc., Principal, 1996 to June, 2005
 Financial Forensics, July, 2005 to present

Selected Litigation Experience – Prepared per FRCP 26

Attorney	Law Firm	Case Name/Type	Case Number/Venue
Matters Placed into the Court Record as Indicated:			
T – Testimony; D – Deposition; A – Affidavit; E – Expert Report			
Stephen Redshaw 503-294-9274	Stoel Rives LLP Portland, OR	Thrifty Supply Co. of Seattle, Inc., v. Slakey Brothers, Inc., et al (Forensic Accounting, Lost Net Profits), E	Case No. CV04060437 Clackamas County Circuit Court
Richard J. Magid 410-347-8716	Whiteford, Taylor & Preston LLP Baltimore, MD	Oregon Metallurgical Corporation v. Burlington Northern & Santa Fe Railway Company and CSX Transportation Company E	USDC, Portland Division No 01-1052-HA
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Carolyn Ward v. Bend Metro Park & Recreation District, Charles Burley, Ron Delaney, Don Smith & Jim Young E	USDC, Portland Division No 03-00481KI
Gary M. Bullock (503) 228-6277	Bullock and Regier, P.C.	Dishion, Gerald v. DePlois, Jacques E	Coos County Circuit Court Case Number: 04 CV 0104
Kevin J. McCarty (541) 388-8176	Kevin J. McCarty P.C.	Snook v. Ertsgaard E	Crook County Circuit Court
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Mason v. Robinson E, T	Deschutes County Circuit Court 02CV0185MA
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Fulkerson v. AmeriTitle, Inc. et al D, E, T	USDC No. 00-6154-AA
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Olsen et al v. Deschutes County E, T	Deschutes County Circuit Court No. 00CV0624MA
Robert G. Higgins 503-472-5141	Haugeberg, Rueter, Gowell, Fredricks, & Higgins, P.C.	Funk v. Funk, Dissolution of Marriage E	Yamhill County Circuit Court No. DO 03 0553.
Katherine C. Tank 541-749-4044 Tamera E. MacLeod 541-382-3011 Philip R. Anderson 541-383-3755	Schwabe Williamson Wyatt PC Karnopp Petersen LLP Eck, Elliott & Anderson, L.L.P.	Tracy Treat, individually and derivatively on behalf of Pacific Lending Group, Inc., v. Evan Hollister, E	Deschutes County Circuit Court <u>No. 02 CV 0240 AB</u>
Lauren Paulson	Attorney at Law	Griffith v. Griffith	Washington County Circuit Court No.

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(503) 591-1819		E, T	C02-4102DRC
Margaret F. Weddell (503) 228-5222	Swanson Thomas & Coon PC	Donna Eubanks Arbitration E	NA
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Kim Mueller v. Jeld-Wen, Inc. an Oregon Corporation, Eagle Crest Inc. dba Eagle Crest Resort, an Oregon Corporation, and Country Club Management, Inc. dba Country Club management, an Oregon Corporation E	Deschutes County Circuit Court
Richard E. Forcum 541-389-6964	Forcum & Speck P.C.	Dissolution of Marriage of Vicki Stoltz and Rick Hazen E, T	Deschutes County Circuit Court No. 98-30-0800-ST
Myer Avedovech	Attorney at Law	Dissolution of Marriage Cox v. Cox E	Deschutes County Circuit Court
Peter L. Barnhisel (541) 757-0575	Fenner Barnhisel Willis & Barlow PC	Robyn G. Rice, Estate of Ronald R. Guerber vs. R & B Truck Line Co. et al E	Benton County Circuit Court
Robert L. Nash 541-382-9885	Attorney at Law	Austin Powder Company v. Bruce & Loron Stevens, High Desert Powder LLC E	Deschutes County Circuit Court
Roxanne L. Farra 541-385-3017	Roxanne L. Farra P.C.	Allison Tuthill v. John Berge E, D	Deschutes County Circuit Court
Troy Wood (541) 317-5505	Hurley Lynch & Re, P.C.	Central Electric Coop vs. Jason James Gibbons E	Deschutes County Circuit Court