

Crandall & Brackett, Ltd.

2100 Manchester Road
Suite 900
Wheaton, Illinois 60187
Fax: 630.653.7804

P.O. Box 1382
Wheaton, Illinois 60187-1382
Telephone: 630.653.7922

The Company

Crandall & Brackett, Ltd. and its predecessors have been performing business valuations since 1965. The firm renders business valuation and litigation support in conjunction with a business entity's attorney or accountant. The firm specializes in closely held company business valuation needs in estate tax, gift tax, financial reporting, and family matters. The firm does not deal directly with the business or practice being valued without the specific knowledge and/or assistance of the attorney or accountant.

Crandall & Brackett, Ltd. was formed in 1991 when Robert C. Brackett joined Arthur L. Crandall (formerly of Arthur L. Crandall, Ltd.) to serve as president. This union created a full-service valuation practice. At the time of his death in 1994, Arthur Crandall was a nationally recognized Valuations authority and Alternative Dispute Resolution expert. Robert Brackett is also an internationally recognized authority in Business Valuations, focusing on small closely held business equity issues.

Crandall & Brackett, Ltd. provides small business acquisition consulting and support for individuals or corporate entities considering the purchase of a small business.

*Valuations completed by Crandall & Brackett, Ltd.
have been used in the following circumstances:*

Tax Matters

Charitable Contribution Filings
Estate and Gift Taxation
Income Tax Allocation
Stock Options
Family Limited Partnerships

Non-Tax Matters

Litigation Support
Estate and Gift Tax Planning
Equity Restructuring
Establishing Buy-Sell Formulae
Financial Reporting

In addition to providing valuation reports, valuation consulting, and serving as an expert witness, Crandall & Brackett, Ltd. provides support services such as reference research for complex or challenging situations. The firm's 24-hour availability and extensive library have proven invaluable to many professionals.

Crandall & Brackett, Ltd., through its president, is a member of the Illinois CPA Society, the Massachusetts Society of CPAs, the National Association of Certified Valuators and Analysts (NACVA), the American Institute of Certified Public Accountants (AICPA), the Florida Institute of Certified Public Accountants (FICPA), and a founding member of the International Association of Consultants, Valuators, and Analysts (IACVA).

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Robert C. Brackett

Robert C. Brackett, CPA, ICVS • CVA, MM, CGMA, has served as president of Crandall & Brackett, Ltd. since 1991. As a respected member of the profession, Mr. Brackett is active in professional organizations that provide training and standards setting for Certified Public Accountants who perform business valuations. At the Illinois CPA Society, he served on various business valuation-related committees. Mr. Brackett serves on the Standards Committee for the National Association of Certified Valuators and Analysts (NACVA). He served on NACVA's Executive Advisory Board until 1996 when he was elected to chair the newly established Membership Board. Now past chairman, Mr. Brackett serves in the position of ambassador for NACVA.

Mr. Brackett has authored and taught courses in business valuation theory and practice through the Illinois CPA Foundation, the American Institute of CPAs, IACVA, and NACVA. Mr. Brackett's professional credentials include: a Certificate of Educational Achievement in Business Valuations from the Illinois CPA Society, and the American Institute of Certified Public Accountants; as well as the Certified Valuation Analyst designation awarded by NACVA. He also maintains his CPA license, and has been awarded the Chartered Global Management Accountant (CGMA) designation by the AICPA.

Mr. Brackett is a member of the following organizations:

- *International Association of Consultants, Valuators, and Analysts*
- *American Institute of Certified Public Accountants*
- *Illinois CPA Society*
- *Massachusetts Society of CPAs*
- *National Association of Certified Valuators and Analysts*
- *Institute of Industrial Engineers*
- *Florida Institute of Certified Public Accountants*

Mr. Brackett conducts seminars on valuations and ownership issues for many professional associations and business groups, and writes articles for monthly trade publications.

In May of 1999, Mr. Brackett received the "Member Emeritus" award from NACVA. This designation has only been awarded four times by NACVA in over 20 years of existence. The award reads in part: *This award is given to honor you for contributions to the Association of evolutionary significance.... NACVA is deeply indebted and wishes to endear you to the Association forever by presenting you this prestigious award which comes with lifetime membership to the Association.*

Mr. Brackett's background includes 10 years of general business consulting, 5 years as an operating nuclear engineer, and an undergraduate degree in industrial engineering. He is also a retired Captain in the U.S. Navy Reserves and is active in the direction of local community emergency planning and response.

Robert C. Brackett

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Publications Currently in Print

Guide to Fair Value under International Financial Reporting Standards, published by John Wiley & Sons, Inc., edited by James P. Catty (2010), contributing author, Chapter 6

International Association of Consultants, Valuators, and Analysts:

Current Update in Valuations (2012), editor and contributing author

Fraud Deterrence Training (2012), contributing author

Case Analysis (2012), 2nd Edition, contributing author

Universal and Fundamental Applications (2011) 3rd Edition, contributing author

Report Writing (2009), author

Publications No Longer in Print

International Association of Consultants, Valuators, and Analysts:

Universal and Fundamental Applications (2006, 2009) 1st and 2nd Editions, contributing author

National Association of Certified Valuators and Analysts:

Current Update in Business Valuations (1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006)

Current Issues in Report Writing, Ethics and Standards (1998)

Valuation Reports: Writing, Reviewing and Ethical Issues (1997)

Valuation Reports: Reviewing and Reporting (1995, 1996)

Illinois CPA Society:

Business Valuation Report Writing (BV8) (1994)

Valuation Report Writing (1993) [co-authored with Arthur Crandall]

American Institute of Certified Public Accountants:

Business Valuation Report Writing (BV8-E) (1994)

Magazine, Newspaper & Periodic Articles

“A Calculation of Value is Not an Opinion or a Conclusion”, *QuickRead*, published by the National Association of Certified Valuation Analysts, Salt Lake City, Utah, June 4, 2013.

“NACVA Fine Tunes Their Standards”, *National Litigation Consultants’ Review*, February 2008, Volume 7, Issue 9.

“Business Valuations are Unique”, *The 2nd Valuation Conference Papers*, published by the World Association of Valuation Organizations, Singapore, October 2007 (coauthored with James Catty).

“Membership Board Update”, *The Valuation Examiner*, published by the National Association of Certified Valuators and Analysts, Salt Lake City, Utah, February/March 1999, page 11.

“Federal Rule 26”, *The Valuation Examiner*, 2nd Quarter, published by the National Association of Certified Valuators and Analysts, Salt Lake City, Utah, 1994, page 6. Also published in the *Professional Indemnity Management Company Quarterly* in January of 1995.

“A Loyal and Committed Member of His Profession”, *The Valuation Examiner*, published by the National Association of Certified Valuators and Analysts, Salt Lake City, Utah, Third issue, 1995, page 15.

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Magazine, Newspaper & Periodic Articles (continued)

- “FIRREA Update”, *Valuation Examiner*, 2nd Quarter, published by the National Association of Certified Valuators and Analysts, Salt Lake City, Utah, 1994, page 3.
- “A Tribute to Art Crandall”, *Valuation Examiner*, 2nd Quarter, published by the National Association of Certified Valuators and Analysts, Salt Lake City, Utah, 1994, page 10.
- When to Call in the Pros”, *Insight*, published by the Illinois CPA Society, Volume 43, Number 3, August 1993.
- “Consulting”, *Insight*, published by the Illinois CPA Society, Volume 41, Number 7, December/January, 1992, page 16.

Interviews

- “Exit Stage Left . . . Planning an Exit Strategy”, *The Landscape Contractor*, published by the Illinois Landscape Contractors Association Magazine, December 2008, page 20.
- “Knowledge Transfer”, *Insight*, published by the Illinois CPA Society, January/February 2005, page 42.
- “Fallout from Sarbanes-Oxley: Elliott Davis Sells Valuation Unit”, *Accounting Today*, Roger Russell, page 3, Source Media, Inc., New York, NY, January 12, 2004.
- “How to Value Your Business”, *Talking Business*SM, WDCB Radio, College of DuPage, Glen Ellyn, Illinois, August 18, 2000.
- “What’s Your Business Really Worth?”, *Talking Business*SM, WDCB Radio, College of DuPage, Glen Ellyn, Illinois, February 13, 1998.
- “Tax Law Changes Attract Members”, *Insight*, published by the Illinois CPA Society, October 1997, page 6.
- “What Works: New Businesses Get Ahead by Getting Involved”, *The Glen Ellyn News*, Section 1, July 30, 1997, page 5.

Offices/Positions Held

- International Association of Consultants, Valuators, and Analysts representative to the World Association of Valuation Organizations, (2007-present).
- International Association of Consultants, Valuators, and Analysts, Secretary General, (2006-present), serving as a non-voting member of the Board of Directors.
- International Association of Consultants, Valuators, and Analysts, member of the International Standards Committee Board of Directors, (2007-present).
- International Association of Consultants, Valuators, and Analysts, founding member, (2006-present).
- National Conference Committee of the National Association of Certified Valuators and Analysts, (2006-2011), member, participated in establishing educational agenda for the annual conferences.
- Standards Committee Member, and Standards Task Force, National Association of Certified Valuators and Analysts, (1996-present).
- Ambassador, National Association of Certified Valuators and Analysts, (1999-2012).
- Membership Board, Chairman (1996 and 1997); Board Member (1996-1999), National Association of Certified Valuators and Analysts, responsible for conducting ethics inquiries concerning members.

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Offices/Positions Held (continued)

Executive Advisory Board, National Association of Certified Valuators and Analysts, (1993-1996), responsible for operating the Association.

Illinois CPA Society, Business Valuation Conference Task Force (1992, 1993, and 1994).

Speeches

Let's Get It Right This Time, 5th Annual World Conference of Valuation Organizations Conference (2010), Singapore, November 25, 2010. Audience: International Business Valuation and Real Estate Appraisers.

Valuation After the Debacle, The 25th Pan Pacific Congress, Bali, Indonesia, September 30, 2010. Audience: International valuation professionals, primarily from Asian countries.

Where Are We Now, Business Resources and Strategies, Mainstreet Organization of Realtors, Downers Grove, Illinois, March 12, 2010. Audience: Commercial Real Estate Agents.

Brand Valuations, 4th Annual World Conference of Valuation Organizations Conference (2009), Guilin, China, November 25, 2009. Audience: International Business Valuation and Real Estate Appraisers.

Purchase Price Allocation, 3rd Annual World Association of Valuation Organizations, Conference (2008), Bucharest, Romania, November 17, 2008. (Co-Presented with James Catty) Audience: International Business Valuation and Real Estate Appraisers.

Basic Business Valuation Theory and Practice, 2nd Annual World Association of Valuation Organizations Conference (2007) Beijing, China, October 8, 2007. Audience: International Business Valuation and Real Estate Appraisers.

How to Value Your Business for Possible Acquisition, College of DuPage, Glen Ellyn, Illinois, December 6, 2006. Audience: CEOs of local businesses.

Intellectual Property Valuation From the United State's Experience, Taiwan Academy of Banking and Finance, Taipei, Taiwan, November 5, 2004. Audience: Taiwan Investment Bankers.

Valuing Intellectual Properties, Taiwan Technology Market, an Intellectual Property Trade Show, Taipei, Taiwan, November 4, 2004. Audience: Taiwan venture capital investors, accountants, and attorneys.

What is My Business Worth? Women's Network for Entrepreneurial Training, January 2, 2004. Audience: Women Entrepreneurs.

New Risk Analysis of Section 144, Minority Discounting with no Controlling Shareholder, and Valuing a Professional Practice, Florida Chapter of the National Association of Certified Valuators and Analysts Conference, January 15, 2003. Audience: Business Valuation Professionals.

Deciding Between (Valuation) Methodologies, Florida Chapter of NACVA, Ft. Lauderdale, Florida, January 9, 2003. Audience: Business Valuation Professionals.

Basics of Starting a Business, Small Business Development Center, Bellwood, Illinois, October 30, 2002. Audience: Small Business Owners.

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Speeches (continued)

- There is a Small Business with that Real Estate*, DuPage Association of Realtors, Wheaton, Illinois, April 27, 2001. Audience: Commercial Realtors of DuPage County, Illinois.
- Ten Common Errors in Business Valuation Reports*, Internal Revenue Service, Monmouth, New Jersey, August 25, 2000 and Ft. Lauderdale, Florida September 12, 2000. Audience: IRS Engineers.
- Cap Rates*, Illinois Chapter, National Association of Certified Valuers and Analysts (NACVA), Rosemont, Illinois, November 16, 1999. Audience: Illinois NACVA members.
- New Programs and Ideas for Competing in the New Era*, Pencor Mazur, LLC, Chicago, Illinois, November 4, 1999. Audience: Certified Public Accountants.
- Family Limited Partnership/Discounts for Gifting Vehicles*, Edward Jones, Oak Brook, Illinois, September 17, 1998. Audience: Chicago area Certified Public Accountants.
- The Price is Right*, Association of Midwest Business Brokers, Elk Grove Village, Illinois, March 21, 1996. Audience: Chicago Area Business Brokers.
- Valuing Closely Held Businesses*, DuPage Association of Realtors, Wheaton, Illinois, January 20, 1995. Audience: DuPage Commercial Real Estate Brokers.
- Business Valuations and the CPA in 1995*, Illinois CPA Society MAP Forum Groups, Rosemont, Illinois, November 14, 1994. Audience: Illinois Certified Public Accountants.
- Buying a Business*, Startup Resources, Inc., Oak Brook, Illinois, February 27, 1993. Audience: Small Business Owners.
- Valuations of Business in Search of Equity Capital*, Illinois CPA Society, Chicago, Illinois January 20, 1993. Audience: Illinois Certified Public Accountants.
- What is that Business You're Buying Really Worth?* The Entrepreneur Career Management Roundtable, Oak Brook, Illinois, June 20, 1992. Audience: Small Business Owners.
- What is Your Business Really Worth?* Carol Stream Chamber of Commerce, Carol Stream, Illinois, June 10, 1992. Audience: Small Business Owners.
- Valuing Your Client's Business: When is it time for the expert?*, Westchester Financial Associates, Inc., Oak Brook, Illinois, June 5, 1992. Audience: Business Financial Advisors.
- CPA Perspective on Business Valuations*, Itasca Bank and Trust Company, Itasca, Illinois, September 26, 1991. Audience: Small Business Owners in DuPage County.
- Business Valuations Under the New Estate Tax & Gift Tax Provisions*, Illinois CPA Society's 1991 Midwest Accounting and Business Management Show, Rosemont, Illinois, August 28, 1991. Audience: Illinois Certified Public Accountants.
- Control Premiums and Minority Interest Discounts*, Illinois CPA Society's 1991 Business Valuation Conference, Chicago, Illinois, May 6, 1991. Audience: Illinois Certified Public Accountants.

Courses Taught

- Helping Your Client Buy or Sell a Small-to-Medium Sized Business*, National Business Institute, Chicago, Illinois, February 8, 2013. Audience: Attorneys.

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Courses Taught (continued)

Working through the BV Standards and Ethics Maze, National Association of Certified Valuators and Analysts, Illinois State Chapter, Rolling Meadows, Illinois January 9, 2013. Audience: Business valuation professionals.

New Developments in Business Valuation Standards, Rothschild Investment Corporation, Chicago, Illinois, July 13, 2011. Audience: CPA's in firms of 5 or more accountants.

Business Valuations in the Current Environment, Rothschild Investment Corporation, Chicago, Illinois, (December 14 and 15, 2010). Audience: CPA's in firms of 5 or more accountants.

Case Analysis, IACVA, various countries, various dates (2006-present). Audience: CVA candidates.

Introduction to Intangibles, IACVA, various countries, various dates (2006-present). Audience: CVA candidates.

Universal and Fundamental Applications, IACVA, various countries, various dates (2006-present). Audience: CVA candidates.

Brand Valuations, Indonesian Society of Appraisers (MAPPI), Bali, Indonesia, Oct. 1, 2010. Audience: Indonesian valuation professionals and members of MAPPI.

Strategic Partnerships and Alliances. An Insider's Perspective, College of DuPage Center for Entrepreneurship Small Business Development Center, Naperville, Illinois, March 22, 2010. Audience: Small Business Owners, Webinar (over the internet, continuously available) Audience: same

Effective Report Writing, National Association of Certified Valuators and Analysts, Illinois State Chapter, Chicago, Illinois, January 21, 2010. Audience: Illinois Business Valuation Analysts.

Working Through the Business Valuation Standards Maze, National Association of Certified Valuators and Analysts, (September 20, 2007-2010). Classroom and as a Webinar (over the Internet). Audience: Certified Public Accountants.

Forensic Accounting for Valuation, Auditing, Litigation and Fraud Practitioners – Tips, Tricks, and Tools and Techniques, National Association of Certified Valuators and Analysts, Milwaukee, Wisconsin, October 10, 2008. Audience: Wisconsin Certified Public Accountants.

Brand Valuations, Thailand Real Estate Business School, Ho Chi Minh City, Vietnam, (December 3 and 4, 2007). Audience: Vietnamese Business Valuation Professionals.

Managing the (Business Valuation) Client, National Association of Certified Valuation Analysts Conference, Washington DC, June 8, 2007. Audience: International Business Valuation Professionals.

Business Valuation Update for CPAs in Public Practice, Illinois CPA Society, Fox Valley Chapter, Lisle, Illinois, January 18, 2007. Audience: Illinois Certified Public Accountants.

Current Update in Business Valuations, National Association of Certified Valuators and Analysts, numerous courses taught across the country (1999 through 2006).

Practice Management Roundtables in Budgeting and Time, National Association of Certified Valuators and Analysts Conference, San Francisco, California, June 2, 2006. Audience: International Business Valuation Analysts.

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Courses Taught (continued)

- Current Issues in Presenting Your Opinion*, National Association of Certified Valuators and Analysts, Illinois State Chapter, Chicago, Illinois, January 19, 2006. (co-taught) Audience: Illinois Business Valuation Analysts.
- Cost of Capital Discussion*, National Association of Certified Valuation Analysts, Illinois State Chapter, Schaumburg, Illinois, November 17, 2005. (co-taught) Audience: Illinois Business Valuation Analysts.
- Update Your Knowledge in Business Valuation Theory and Practice-Part 1*, National Association of Certified Valuators and Analysts, Illinois State Chapter, Schaumburg, Illinois, October 7, 2004. (co-taught) Audience: Illinois Business Valuation Analysts.
- Current Issues in Report Writing, Ethics and Standards*, National Association of Certified Valuators and Analysts, numerous courses taught across the country (1998-1999). Audience: Credentialed business valuers seeking continuing education.
- Valuation Report Writing*, National Association of Certified Valuators and Analysts, numerous courses taught across the country (1995 through 1998). Audience: CVA candidates.
- Valuation Report Writing*, the American Institute of Certified Public Accountants, (December 9, 1994, December 14, 1994, and December 19, 1994). Audience: Candidates for a business valuation credential.
- Valuation Report Writing*, the Illinois CPA Society, (August 11, 1991, August 18, 1993, October 15, 1993, and January 19, 1995). Audience: Candidates for a business valuation credential.
- Buying a Business: What is it Worth?* College of DuPage, Glen Ellyn, Illinois, (May 5, 1993, October 4, 1993, February 24, 1994, and April 12, 1995). Audience: Potential business owners.
- There is a Business Listed with that Real Estate*, College of DuPage, Glen Ellyn, Illinois, January 20, 1995. Audience: Real estate appraisers.
- Estate Freezes for the 1990's*, Crandall and Brackett, Ltd., DuPage County area, Hinsdale, Illinois, (October 20, 1993 and December 8, 1993). Audience: Certified Public Accountants and Attorneys.

Awards, Honors and Certifications

- "Member Emeritus" designation, National Association of Certified Valuators and Analysts, Salt Lake City, Utah, May 20, 1999, which reads in part...*This award is given to honor you for contributions to the Association of evolutionary significance. Without your past support we can say the National Association of Certified Valuation Analysts (NACVA) would not be where it is today. Your consistent and dependable support has come in many ways and at all levels of Association involvement: Board, Committee, Instructing, Mentoring, Advising, wherever and whenever needed. NACVA is deeply indebted and wishes to endear you to the Association forever by presenting you this prestigious award which comes with lifetime membership to the Association.*
- Certified Valuation Analyst* designation, National Association of Certified Valuators and Analysts, Salt Lake City, Utah, August 12, 1992.

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Awards, Honors and Certifications (continued)

Chartered Management Global Accountant designation, American Institute of CPA's, January 31, 2012.

Certified Public Accountant, Certificate 9265, Commonwealth of Massachusetts, November 3, 1983.

Registered Certified Public Accountant, Certificate 12801901, License No. 239.008144, State of Illinois, Department of Financial and Professional Regulation, Division of Professional Regulation, expires September 30, 2015.

Certificates in Educational Achievement in the Field of Business Valuation: American Institute of Certified Public Accountants, March 30, 1992 and Illinois CPA Society, January 10, 1992.

Outstanding Member Award, National Association of Certified Valuators and Analysts, May 16, 1996.

Listed in *Who's Who*:

Lexington's 1999-2000 Millennium Edition of the Registry

Nationwide Register's 2000-2001 Edition

Strathmore's 2000 registry

Marquis Who's Who in Finance and Business 2002-2009

Education

Masters in Management from the J. L. Kellogg Graduate School of Management, Northwestern University, awarded June 19, 1982.

Bachelor of Science in Industrial Engineering from Iowa State University of Science and Technology awarded May 24, 1975.

Testimony and Depositions

Testimony

Kampf v. Kampf, Circuit Court of Cook County, Illinois, Case # 06 D 4764, April 14, 2010.

Goy v. Golden Heart Home Health, Inc., Circuit Court of Cook County, Illinois, Chancery Division, Case # 05 CH 20761, March 20, 2008.

Scully v. Eclipse Packaging, Inc. and Daniel Gitter, Circuit Court for the Eighteenth Judicial Circuit, DuPage County, Illinois, Case # 00 CH 01046, October 25, 2005.

A.R. Holland Inc. v. McAlpin Properties, Inc., et al., Circuit Court in and for Escambia County, Florida, November 3 and 4, 2003.

State of Florida Department of Transportation v. American National Insurance Company, et al., Circuit Court for the First Judicial Circuit, Escambia County, Florida, April 15, 2003.

Telular Corporation v. Vox 2 Inc., United States District Court, Case # 00 C 6144, July 25, 2001.

Miller v. Darnell, Circuit Court of Cook County, Illinois, Case # 99 M1 104106, June 7, 2000 – July 7, 2000.

Manziek v. Manziek, Circuit Court in and for Escambia County, Florida, Case # 96-1733-FL-01, Division E, March 23 and March 24, 1998.

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Testimony and Depositions (continued)

Depositions

- Kulczuga v. Adamek, Circuit Court for the Sixteenth Judicial Circuit, Kane County, Illinois, Case # 07 MR K 258, August 25, 2010.
- Jourdan v. Jourdan, Circuit Court for the Eighteenth Judicial Circuit, DuPage County, Illinois, Case # 08 D 55, April 28, 2010.
- Scully v. Eclipse Packaging, Inc. and Daniel Gitter, Circuit Court for the Eighteenth Judicial Circuit, DuPage County, Illinois, Case # 00 CH 01046, July 14, 2005.
- Ciambrone v. Ciambrone, Circuit Court for the Eighteenth Judicial Circuit, DuPage County, Illinois, Case # 02 D 3060, April 5, 2005.
- Joseph Tages, M.D. et al v. Univision Television Group, Inc. and Telefutera Television Group, Inc., United States District Court, Northern District of Illinois, Eastern Division; Case # 04-C-3738, February 14, 2005.
- A.R. Holland, Inc. v. McAlpin Properties, Inc., et al., Circuit Court in and for Escambia County, Florida, October 1, 2003.
- Laser Technologies, Inc. v. James C. Baumgartner, Circuit Court of the Sixteenth Judicial Circuit of Kane County, Illinois, September 23, 2003.
- State of Florida Department of Transportation v. American National Insurance Company, et al., Circuit Court for the First Judicial Circuit, Escambia County, Florida, January 13, 2003.
- Telular Corporation v. Vox 2 Inc., United States District Court, Case # 00 C 6144, July 20, 2001.
- D'Aversa v. D'Aversa, Circuit Court for the Eighteenth Judicial Circuit, DuPage County, Illinois, Case # 98 D 2216, March 17, 2001.
- Technic Engineering, Limited, f/k/a Fitzroy Engineering, Ltd., a New Zealand Corp., v. Basic Envirotech, in the District Court of the United States for the Northern District of Illinois Eastern Division, December 14 and 17, 1998.