

SELECTED VALUATION ASSIGNMENTS

- 2017** McU Sports net equity valuation
Power Line Infrastructure Construction company valuation
Visions Home Health net equity valuation
Big Wood Landscape fair market equity valuation
Ronald J. Sharp and Associates net equity valuation
Ontario Diner dba Wingers Roadhouse Grill
Dave Grant Hay value of minority Class B non voting stock
- 2016** Core Group Realty fair market net equity valuation
Wholesale Fireplaces of Idaho equity valuation
Isom Industrial Metals fair market asset valuation
SGW Designworks equity valuation
Pinnacle v. 1 Stop (expert witness report)
Meridian Fence-Boulder Creek Fence fair market net equity
- 2015** Barbacoa Restaurant net asset valuation
Hailey Coffee Company fair market asset valuation
Idaho Waste Systems review appraisal
Lotus Vaping Technologies fair market equity valuation
Parklane Management Company estate tax valuation
Peasley Transfer and Storage net equity valuation
Southfield Dairy net equity value of partner interest
Tri-County Supply fair market equity valuation
- 2014** Boise Therapeutic Massage fair market equity valuation
Classic Interiors fair market asset valuation
Dave Grant Hay value of minority Class B non voting stock
Farmers Insurance arms-length sale valuation
Ireland Bank real estate holding entity valuation
King Machine non control interest valuation
Valley Auto Body & Paint summary calculation
- 2013** Agri-Stor Company Northwest and related entities
Alignment Specialists, Inc.
Andrews Seed, Inc.
Bauscher Investments
CT Agland Properties
The Ewing Company Real Estate Development
Gym Outfitters
Highland Valley LLLP
Limited Family Partnership and Utility Holdings
Large Paving and Asphalt Company and Real Estate
Family Holding Company
Family LLC Partnership Assets
Sandpoint Airport Inverse Condemnation Review Appraisal
Western Core Company Review Appraisal
- 2012** Artis Metals
Building Maintenance Company
High End Furniture Mfg & Sales
Property Management Company
Wood Windows, Inc. - Supplier
Family Holding Company
Barbacoa Restaurant
Holdings of Revocable Trust
Independent Title & Abstract Company
Family Partnership Assets
- 2011** Century Partners Idaho
Flying H Trailer Ranch - trailer park
Family Trust Holdings
- Corporate Retirement Annuity Plan
Point of Interest Data Provider
Fee Ownership in Two Real Estate Parcels
- 2010** Airline Eq & Support Manufacturer
Western Waste Services - recycling/waste disposal
Electrical Contractor
General Contractor/Development Company
Limited Family Partnership and Holdings
General Contracting Company
Gas Exploration - value of individual stockholders
- 2009** Arlo Lott Trucking - trucking firm
D & B Supply - farm supplies
Utility Holding Company
Gas Research Companies
Auto Dealership
- 2008** Real Estate Development Company - development
Interpath Services - medical services company
Property Management Services - condo rental/maintenance
Food Products Manufacturer - specialty niche
Valley Temp Services
Upper Valley Chemical
Ron Sharp Development/Management
Flatbread Community Oven
- 2007** Bentley Door Company - garage doors
Commercial Newspaper Service - newspaper printer
Fearless Farris Stinker - C-store/gas chain
G-V L.P.
South Boise Child Care - child care facility
SW Dental Associates - dental practice
TKS, LLC - real estate development company
- 2006** Diamond View Assisted Living, LLC - assisted living center
Idaho Agronomics, Inc. - agricultural/fertilizer bulk plant & retail
Affinity, Inc. - mental health human services
Family Trust - stock holdings
- 2005** Family Trust - stock holdings
Mustard's Grill - hot dog kiosk
Hydroblend, Inc. - food coating/processing
Powder River Motors, Inc. - auto dealership
The Mail Center, Inc. - mailbox/shipping
Rocky Mountain Hardware, Inc. - door hardware mfg & dist
The Masonry Center, Inc. - building material wholesaler
Fearless Farris Stinker - gas and C-store
Black Sands Resort - RV park
- 2004** Ranch & Restaurant - minority interest value
SouceOne, Inc. - voice & data tech
The Advocacy & Learning Associates - counseling
Inspire Technologies, Inc. - semi-conductor mfg
Family Trust - RE holding company
- 2003** Silver Creek Distillers - alcohol producer/distiller
ACHD v Gregerson - just compensation taking
Heating & Cooling Company - service business
ACHD v. Oliver Investments - just compensation taking
C-A-L Stores Companies, Inc. - retail stores

- 2002** Thomsen Golf - golf course
Alta+Cast, LLC - healthcare connectivity software designer
Group One, Inc. - residential real estate company
Wilson-Bates Appliances / Furniture - furniture/appliance retailer
The Farmhouse Collection, Inc. - high-end furniture mfg co
Western Heating & Air Conditioning - contractor
Intermountain Industries, Inc. - closely-held public utility
- 2001** Wade & Co., Inc. - RE holding company
Lewis & Co., Inc. - RE holding company
Larson Trucking Co., Inc. - trucking company
Win-Tech, Inc. - auto transmission
Steve Smith Photography, Inc. - stock photographer
Western Heating & A/C - HVAC contracting
Snake River Motorsports - sport vehicles sales/service
Lone Star Motorsports - sport vehicles sales/service
Lone Star Properties, LLC - RE holding company
Flying H Trailer Ranch, Inc. - RE partnership
- 2000** Williams' Ustick 80 interest - RE partnership
Diamond Sports Inter-Tainment - entertainment production
All Health Wellness Center - chiropractor/RE
Neverstop Computing - software development
The Farmhouse Collection, Inc. - furniture mfg/design
Rhino Metals, Inc. - metal fabrication
Skateworld - roller skating rink
Garro Sheep Company, Inc. - sheep ranching
Center for Human Growth - psychology/consulting
Sturtevant's of Sun Valley - sporting goods
Michel's Christiania - restaurant
Buckhorn Electric, Inc. - electrical contracting
Mobile Auto Doctor, Inc. - auto repair
Shoreline Psychological Assoc - counseling service
Thomas Family RE Investments - RE inv holding co
Rocky Mountain Sash & Door - mfg/distr door hardware
- 1999** Wood Windows, Inc. - distributor
Boise Industrial Foundation, Inc. - RE holding & development
Dispute Resolution Management, Inc. - enviro consulting firm
Steiger Construction - construction co
L. B. Trucks - truck leasing corp
Owens Chiropractic - chiropractic practice
Papa Joe's Pizza - 3 location ptrship
Rhapsody Manufacturing - perfume/lotion mfg
- 1998** Mega Car Wash - car wash
Percussionaire, Inc. - drug development
Joe Cenarrusa Corp & Holding Co - restaurant holding co
Vista Medical Clinic - medical practice
Western Trailer Co - truck/trailer fabrication
Intermountain Industries, Inc. - holding co of Intmtn Gas, Boise
SHRCO, Inc. - steel products mfg
Business Psychology Associates - medical case management
Idaho Fresh-Pak, Inc. - potato processing
- 1997** Quality Design Systems - software development
Idaho Orthopaedic & Sports Clinic, PA - ortho surgeon
Disaster Kleenup/Treasure Valley - disaster cleanup
Paragon Commercial Group - comm RE/prop management
Douglas Crandall Law Practice - law practice
- Haugebak Gravel Mine - gravel mine
Thomsen Golf, Inc. - golf course
McCall Brewing Company - microbrewery
Life's Doors Hospice, Inc. - hospice service
Powder River, Inc. - livestock gate/fence distribution
Jack's Metalworks, Inc. - metal fabrication
- 1996** Daytona Beach Hilton - hotel minority interest
Cooper Norman - CPA ptrship
Mountain Fresh Produce - produce sales & distrib
A Avenue Health Services - pharmacy
Linella, Inc. & Bronco Motors, Inc. - auto dealerships
Idaho Peterbilt, Inc. - new/used truck/trailer sales
- 1995** Hunziker Construction, Inc. - highway construction
D.P.I. - fertilizer distributor/RE
Melaleuca, Inc. - internat'l multilevel sales
Eugene C. Thomas Family LP - utility family ptrship
NEB-I RE Holdings/D&B Supply - 6 store retail chain
Golden West Advertising - signage mfg
Access Long Distance/Comstock - long distance carrier
Nelson-Ball Paper Products, Inc. - 5 site paper products mfg
Bill's Service Parts Co. - wholesale/retail auto parts
Applied Process Controls - electronic warehouser
Hitchrack C-Store/Motel - c-store & motel
Vowels Logging, Inc. - logging company
- 1994** Parkinson Estate - securities holding
Western Aircraft - aviation sales/repair/lease
Consolidated Property Management - property management
Fall Creek Company of Idaho, Inc. - marina/store & RE
Mountain Home Development Co. - land development
Valley Chemical, Inc. - fertilizer mfg
American Bancorp DBA ABC Bank - multi site bank
D & F Engineers - engineering
E & R Transportation - trucking
- 1993** Bliss Valley Foods, Inc. - mushroom production/distribution
Ripley Doorn, CPA - CPA Ptrship
Funk Irrigation & Implement - irrigation dealer
Howard Johnson Motor Inn - motel/RE
Wild Waters - water recreation park
Ocean View Resort - Oregon coast resort/hotel
Intermountain Food Stores, Inc. - 6 store grocery chain
- 1992** Intermountain Industries, Inc. - natural gas distributor
Clear Springs Trout - fish production/sales
Continental Foods, Inc. - food distribution
Security Title Co. of Idaho - title company
Paul Chemical & Fertilizer - fertilizer/chemical sales
- 1991** Hong Kong Restaurant - restaurant
Tapadera Restaurant & Motor Inn - motel
- 1990** Chateau Drug/PEK Corp - Sun Valley drug store