

ROBERT REILLY has been a managing director of Willamette Management Associates for about 30 years. Willamette Management Associates provides valuation analysis, damages analysis, and transfer pricing analysis services. Willamette provides these services for transaction financing, taxation, financial accounting, litigation, and corporate planning purposes. Robert frequently provides unit valuation, intangible asset valuation, and obsolescence analysis services to corporate taxpayers and to taxing authorities. Robert provides these property-tax-related services for planning, compliance, administrative appeal, and litigation purposes. Robert has testified in both federal and state courts on numerous occasions with regard to property-tax-related valuations. Robert holds a BA degree in economics and an MBA degree in finance, both from Columbia University. He is a certified public accountant, accredited in business valuation, and certified in financial forensics. He is also a chartered financial analyst, chartered global management accountant, certified management accountant, certified business appraiser, certified valuation analyst, certified review appraiser, and certified real estate appraiser. He is a state certified general appraiser in numerous states. Robert has served as a member of the AICPA forensic and valuation services executive committee, business valuation committee, and consulting services executive committee. He is an inductee into the AICPA valuation hall of fame. Robert is the co-author of 13 valuation textbooks, including *Best Practices* (published in 2019), *Guide to Intangible Asset Valuation* (revised edition published by the AICPA in 2014), and *Practical Guide to Bankruptcy Valuation* (published by the American Bankruptcy Institute in 2013).