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Paul R. Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI

COURT & DEPOSITION TESTIMONY

Date of Testimony: February 1, 2019

Case Title: Roger C. Swanson, Plaintiff vs. Jackie Swanson, Defendant

Case No. CV-2017-011

Court: In the Seventh Judicial District, Lemhi County, State of Idaho

Judge: Honorable Stephen J. Clark

Attorney for Plaintiff: James C. Herndon, John L. Stosich, Herndon and Stosich, P.A., 101 Park Avenue, Suite 215, P. O. Box 2949, Idaho Falls, Idaho 83403

Attorney for Defendant: Tracy W. Gorman, Attorney at Law, Hopkins Roden Crockett Hansen & Hoopes, PLLC, 428 Park Avenue, Idaho Falls, Idaho 83402

Comment: Retained by Defendant – appraised two farms & ranches, 16 residential lots in town, and a ranch business

Date of Testimony: October 16, 2018

Case Title: In the Matter of the Marriage of: Krischele Whitnah, Petitioner and Robert Whitnah, Respondent.

Case Number: 17DR25356

Court: Circuit Court of the State of Oregon for the County of Baker

Attorney for Petitioner: David Auxier, Attorney at Law, Intermountain Law, P.C., 3370 10th Street, Suite H, P. O. Box 1026, Baker City, OR 97814

Attorney for Respondent: Damien R. Yervasi, Attorney at Law, Yervasi Pope PC, 1990 3rd Street, Baker City, OR 97814

Comment: Retained by attorney for petitioner – appraised law office building, an assisted living facility as a going concern and the entities that own the real property and operating business for the assisted living facility

Date of Testimony: April 18, 2018

Case Title: Sandy Automotive, LLC v. Kimberly L. Vine

Case Number: Statement of Claim

Court: In the Arbitration Service of Portland

Arbitrator: Hon. Marshall Amiton (ret), 3928 NE Couch Street, Portland, Oregon 97232.

Attorney for Claimant: Mark G. Passannante – Of Counsel to Grayson Law, LLP, 1001 SW Fifth Avenue #1220, Portland, Oregon 97204

Attorney for Respondent: Matthew Sweeney, Brownstein Rask, 1200 Main Street, Portland, Oregon 97205

Comment: Testified telephonically – retained by both parties to value an undivided interest in 8.13 acres of unimproved land in Sandy, Clackamas County, Oregon

Date of Testimony: April 6, 2018

Case Title: Carol A. Church-Pugmire vs. David Pugmire

Case Number: CV-2015-129

Court: District Court of the Third Judicial District of the State of Idaho, in and for the County of Gem - Special Master D. Duff McKee

Attorney for Petitioner, Carol Church-Pugmire: Greg Hardee, Attorney at Law, Law Office Marcus, Christian, Hardee & Davies, LLP, 737 North 7th Street, Boise, Idaho 83702

Attorney for Respondent, David Pugmire: John Eric Sutton, Attorney at Law and Stacy Mahar, Attorney At Law, J.E. Sutton & Associates, 200 N. Third Street, Suites 2 & 3, P. O. Box 799, Boise, Idaho 83701

Comment: Retained by John Sutton to value business and real estate for Cold Mountain Creek Restaurant in Emmett, Idaho

Date of Testimony: March 20, 2018 and March 21, 2018

Case Title: Brian Stender, Canyon County Assessor vs. SSI Food Services, Inc.

Case Number: CV-2017-5806

Court: In the Third Judicial District, Canyon County, State of Idaho

Judge: Honorable Gene A. Petty

Attorney for Defendant: Terri Pickens Manweiler, Attorney at Law, Pickens Cozakos, P.A., 398 S. 9th Street, Suite 240, Boise, Idaho 83702

Attorneys for Plaintiff: Allen James Shoff, Attorney at Law and Bradford Dahle Goodsell, Attorney at Law – Canyon County Prosecutor's Office, 1115 Albany Street, Caldwell, Idaho 83605

Comment: Retained by Appellant to prepare a real estate appraisal of the CTI-SSI food processing plant in Wilder, Idaho

Date of Testimony: November 17, 2016

Case Title: SSI Food Services, Inc., Appellant, v. Canyon County, Respondent.

Appeal No. 16-A-1079

Before the Idaho Board of Tax Appeals

Hearing Officer: Travis VanLith

Board Members: David Kinghorn, Linda Pike and Leland Heinrich participated in the decision

Attorney for Appellant: Terri Pickens Manweiler, Attorney at Law, Pickens Cozakos, P.A., 398 S. 9th Street, Suite 240, Boise, Idaho 83702

Respondent: Represented by Chief Appraiser Brian Stender, Canyon County Assessor's Office, Caldwell, Idaho

Comment: Retained by Appellant to prepare a real estate appraisal of the CTI-SSI food processing plant in Wilder, Idaho – also appraised the machinery & equipment, however that portion settled.

Date of Testimony: July 19, 2017

Case Title: Angela Josephine P'Pool, Petitioner vs. Scott Douglass P'Pool, Respondent

Case No. CV-2016-12154

Court: In the Third Judicial District, Canyon County, State of Idaho

Judge: Honorable Jayme B. Sullivan

Attorney for Petitioner: Scot M. Ludwig, Attorney at Law, Ludwig, Shoufler, Miller, Johnson, LLP, 401 West Front Street, Suite 401, Boise, Idaho 83702

Attorney for Respondent: Jennifer April Roark, Attorney at Law, Hamilton, Michaelson & Hilty, LLP, 1303 12th Avenue Road, Nampa, Idaho 83686

Comment: Retained by Respondent to do appraisal review of WP Insurance

Date of Testimony: December 16, 2015

Case Title: Melanie Kristi Beland, Petitioner, vs. Daniel James Beland, Respondent

Case No. CV-2014-215

Court: In the Seventh Judicial District, Lemhi County, State of Idaho

Judge: Honorable Stephen J. Clark

Attorney for Plaintiff: Tracy W. Gorman, Attorney at Law, 151 N. Ridge Avenue, Suite 260, Idaho Falls, Idaho 83402 and Fred Snook, Snook Law Office, 44 Cemetery Lane, Snook Event Center, Suite 12, Salmon, Idaho 83467

Attorney for Defendant: Jeffrey W. Banks, Attorney at Law, Hawley Troxell Ennis & Hawley LLP, 2010 Jennie Lee Drive, Idaho Falls, Idaho 83404

Comment: Retained jointly, but asked to testify – appraised business All That's Heavy, Inc.

Date of Testimony: October 7, 2014

Case Title: Loren Wagner, Dena Le Wagner, and Gregory Wagner, individually and as shareholders of Wanooka Farms, Inc., an Idaho corporation, Plaintiffs, vs. Russel Wagner, Stuart Wagner, Tom Wagner, and Jeff Wagner, individually and as officers, directors, and shareholders of Wanooka Farms, Inc., an Idaho corporation; and Wanooka Farms, Inc., an Idaho corporation, Defendants.

Case No. CV2013-1004

Court: In the Second Judicial District, Latah County, State of Idaho

Judge: Honorable Michael Griffin

Attorney for Plaintiff: Tod D. Geidl, Attorney at Law, P. O. Drawer 835, Lewiston, ID 83501

Attorney for Defendant: Peter Smith, Attorney at Law, 601 E. Front Avenue, Suite 502, Coeur d'Alene, ID 83814

Comment: Retained by attorney for Defendants – appraised farm property, lentil processing facility, and Wanooka Farms, Inc.

Date of Deposition Testimony: September 18, 2014

Case Title: Loren Wagner, Dena Le Wagner, and Gregory Wagner, individually and as shareholders of Wanooka Farms, Inc., an Idaho corporation, Plaintiffs, vs. Russel Wagner, Stuart Wagner, Tom Wagner, and Jeff Wagner, individually and as officers, directors, and shareholders of Wanooka Farms, Inc., an Idaho corporation; and Wanooka Farms, Inc., an Idaho corporation, Defendants.

Case No. CV2013-1004

Court: In the Second Judicial District, Latah County, State of Idaho

Attorney for Plaintiff: Tod D. Geidl, Attorney at Law, P. O. Drawer 835, Lewiston, ID 83501

Attorney for Defendant: Peter Smith, Attorney at Law, 601 E. Front Avenue, Suite 502, Coeur d'Alene, ID 83814

Comment: Retained by attorney for Defendants – appraised farm property, lentil processing facility, and Wanooka Farms, Inc.

Date of Testimony: April 8, 2014

Case Title: In the Matter of the Marriage of Heidi Lynn Dalton, Petitioner, and Douglas Wylie Dalton, Respondent
Case No. 13-655

Court: In the Circuit Court of the State of Oregon for the County of Baker

Judge: Honorable Gregory L. Baxter

Attorney for Plaintiff: David Coughlin, Attorney at Law

Attorney for Defendant:

Comment: Retained by attorney for Petitioner – appraised ranch property in Baker City, Oregon and an office building in Caldwell, Idaho

Date of Deposition Testimony: March 14 & 15, 2013

Case Title: Sharon LaPeter vs. Alfred LaPeter

Case No. FC-D 12-1-0364

Court: In the Family Court of the Second Circuit, State of Hawaii

Judge: Honorable Presiding Judge

Attorney for Plaintiff: William C. Darrah, Attorney at Law, Law Office of William C. Darrah, 737 Bishop Street, Suite 2820, Honolulu, Hawaii 96813

Attorney for Defendant: Joy Mademba-Sy Yanagida, Attorney at Law, Yanagida & Associates, 33 Maluhia Drive, Suite 201, Wailuku, Maui, Hawaii 96793

Comment: Retained by Plaintiff – appraised a shopping center in Ontario, Oregon and two shopping centers in Idaho Falls, Idaho

Date of Testimony: August 13, 2012

Case Title: William Walsh v. Carol Walsh

Case No. CV 10-11768-C

Court: District Court of the Third Judicial District of the State of Idaho, in and for the County of Canyon

Judge: Honorable Frank P. Kotyk

Attorney for Plaintiff: Ann K. Shepard, Attorney at Law, Shepard Law Offices, PLLC, 1101 W. River Street, Suite 360, Boise, Idaho 83702

Attorneys for Defendants: Ronald P. Rainey, Attorney at Law, P. O. Box 26, Caldwell, Idaho 83606 and Patrick D. Furey, Attorney at Law, 301 E. Brookhollow Drive, Boise, Idaho 83706

Comment: Retained by Defendant – appraised Bill's Auto Repair – business and real estate

Dates of Testimony: March 14, 2012 and March 15, 2012

Case Title: The Petersen Family Trust, Blair Lee Petersen, Nyla Gifford, and Carl Laren Petersen, Co-Trustees, Plaintiffs v. Payette Landing, LLC, an Idaho limited liability company, LVA Corporation, an Idaho corporation, and B. Todd Bailey, an individual

Case No. CV 10-8701

Court: District Court of the Third Judicial District of the State of Idaho, in and for the County of Canyon

Judge: Honorable Bradly S. Ford

Attorneys for Plaintiffs: Michaelina Murphy, Attorney at Law and Skiff R. Larson, Attorney at Law, Murphy Law Office, PLLC, 847 E. Fairview Avenue, Meridian, Idaho 83642

Attorneys for Defendants: Rick Tuha, Attorney at Law and Ron McWilliams, Attorney at Law, Idaho Law Group, 1006 W. Sanetta St., Nampa, Idaho 83651

Comment: Retained by Defendant – appraised 26.86 acre property as of three dates

Date of Deposition: June 28, 2011

Case Title: Timm Adams, et al., Plaintiffs, vs. United States of America and E.I. du Pont de Nemours and Company, a Delaware corporation, Defendants

Case No: CIV-03-0049-E-BLW

Court: U. S. District Court of Idaho

Reported By: Patricia J. Terry, CSR No. 653

Attorney for Plaintiffs: Ammon R. Hansen, Attorney at Law, Holland & Hart, LLP, 101 S. Capitol Blvd, Suite 1400, Boise, ID 83701

Attorney for Defendant, DuPont: W. Christopher Pooser, Attorney at Law, Stoel Rives, LLP, 101 S. Capitol Blvd, Suite 1900, Boise, ID 83702

Attorney for Defendant, United States of America: Anthony M. Garza, Attorney at Law, US Department of Justice, Civil Division, Environmental Torts, 1331 Pennsylvania Avenue, NW Room 8212N, National Place Building, Washington, DC 20004

Date of Deposition: December 10, 2009

Case Title: The State of Idaho, Idaho Transportation Board, Plaintiff/Counterdefendant, vs. Bradley B., LLC, an Idaho limited liability company; Dillon Limited Partnership, an Idaho limited partnership, et al., Defendant/Counterclaimant

Case No. CV OC 0815194

Court: District Court of the Fourth Judicial District of the State of Idaho, in and for the County of Ada

Reported By: Monica M. Archuleta, CSR No. 471

Attorney for Plaintiff/Counterdefendant: Chris Kronberg, Deputy Attorney General, Idaho Transportation Department, 3311 West State Street, P. O. Box 7129, Boise, Idaho 83707

Attorney for Defendant/Counterclaimant: Heather A. Cunningham, Attorney At Law, Davison Copple Copple & Copple, 199 North Capitol Blvd, Suite 600, P. O. Box 1583, Boise, Idaho 83701

Date of Deposition: February 3, 2009

Case Title: Independent School District of Boise City, Plaintiff/Counterdefendant, vs. Harris Family Limited Partnership, an Idaho limited partnership, Defendant/Counterclaimant.

Case No. CV OC 0709072

Court: District Court of the Fourth Judicial District of the State of Idaho, in and for the County of Ada

Reported By: M. Dean Willis, M. D. Willis, Inc.

Attorney for Plaintiff/Counterdefendant: David W. Cantrill, Cantrill, Skinner Sullivan & King, 1423 Tyrell Lane, Boise, Idaho 83701

Attorney for Defendant/Counterclaimant: Fredric Shoemaker, Greener, Burke & Shoemaker, 950 W. Bannock St., Suite 900, Boise, Idaho 83702

Date of Deposition: August 27, 2008

Case Title: Chicago Title Insurance Company, Claimant vs. Seven Oaks Development, LLC, Respondent. National Arbitration Forum Reference No. FA06110008333048

Jurisdiction: National Arbitration Forum

Reported by: Michael S. Lucero, CSR No. 255, RPR

Attorney for Claimant: Jeffrey R. Sykes, Meuleman Mollerup, LLP, 755 West Front Street, Suite 200, Boise, Idaho 83702

Attorney for Respondent: Michael O. Roe, Moffatt, Thomas, Barrett, Rock & Fields, Chartered, 1010 South Capitol Blvd, 10th Floor, P. O. Box 829, Boise, Idaho 83701

Date of Deposition: November 28, 2007

Case Title: Idaho Transportation Board, Plaintiff vs. Ralph Smeed, a single person, Defendant

Case No. CV 07-7694-C

Court: District Court of the Third Judicial District of the State of Idaho, in and for the County of Canyon

Reported By: Maria D. Glodowski, M & M Court Reporting Service, Inc.

Attorney for Plaintiff: Scot Campbell, Deputy Attorney General, Idaho Transportation Department, 3311 West State Street, P. O. Box 7129, Boise, Idaho 83707-1129

Attorney for Defendant: Heather A. Cunningham, Davison, Copple, Copple & Cox, 199 North Capitol Blvd., Suite 600, P. O. Box 1583, Boise, Idaho 83701

Comment: Retained by Plaintiff – appraised property on a before and after basis

Dates of Testimony: June 8, 2007 and June 11, 2007

Case Title: Idaho Transportation Board, Plaintiff vs. Canyon Vista Family Limited Partnership and Lazy J. Ranch, Inc., Defendants

Case No. CV 04-6336

Court: District Court of the Fifth Judicial District of the State of Idaho, in and for the County of Twin Falls

Judge: Nathan W. Higer

Attorney for Plaintiff: Joseph D. Mallet, Deputy Attorney General, Idaho Transportation Department, 3311 West State Street, P. O. Box 7129, Boise, Idaho 83707-1129

Attorneys for Defendant: Heather A. Cunningham and E. Don Copple, Davison, Copple, Copple & Cox, 199 North Capitol Blvd., Suite 600, P. O. Box 1583, Boise, Idaho 83701

Comment: Retained by Plaintiff – appraised property on a before and after basis

Date of Deposition: May 22, 2007

Case Title: Idaho Transportation Board, Plaintiff vs. Canyon Vista Family Limited Partnership and Lazy J. Ranch, Inc., Defendants

Case No. CV 04-6336

Court: District Court of the Fifth Judicial District of the State of Idaho, in and for the County of Twin Falls

Reported By: Roxanne K. Patchell, Tucker and Associates, LLC

Attorney for Plaintiff: Joseph D. Mallet, Deputy Attorney General, Idaho Transportation Department, 3311 West State Street, P. O. Box 7129, Boise, Idaho 83707-1129

Attorney for Defendant: Heather A. Cunningham, Davison, Copple, Copple & Cox, 199 North Capitol Blvd., Suite 600, P. O. Box 1583, Boise, Idaho 83701

Comment: Retained by Plaintiff – appraised property on a before and after basis

Date of Deposition: April 6, 2007

Case Title: Idaho Transportation Board, Plaintiff vs. Canyon Vista Family Limited Partnership and Lazy J. Ranch, Inc., Defendants

Case No. CV 04-6336

Court: District Court of the Fifth Judicial District of the State of Idaho, in and for the County of Twin Falls

Reported By: Patricia J. Terry, Tucker and Associates, LLC

Attorney for Plaintiff: Joseph D. Mallet, Deputy Attorney General, Idaho Transportation Department, 3311 West State Street, P. O. Box 7129, Boise, Idaho 83707-1129

Attorney for Defendant: Heather A. Cunningham, Davison, Copple, Copple & Cox, 199 North Capitol Blvd., Suite 600, P. O. Box 1583, Boise, Idaho 83701

Comment: Retained by Plaintiff – appraised property on a before and after basis

Date of Deposition: December 27, 2005

Case Title: Dana M. Bass, Plaintiff vs. Robert R. Bass, Defendant

Case No. CV DR 04-02519D

Court: District Court of the Fourth Judicial District of the State of Idaho, in and for the County of Ada

Reported By: Patricia J. Terry, Tucker and Associates, LLC

Attorney for Plaintiff: James A. Bevis, Bevis, Cameron & Johnson, P. A., 960 Broadway Ave., Suite 220, P. O. Box 827, Boise, Idaho 83701

Attorney for Defendant: Stanley W. Welsh, Cosho Humphrey, LLP, 800 Park Blvd., Suite 790, P. O. Box 9518, Boise, Idaho 83707

Comment: Retained by Defendant – appraised numerous real estate properties and business entities

Date of Deposition: December 19, 2005

Case Title: Atwood-Leisman et al., Plaintiffs, v. United States of America, Defendant

Case No. 98-815C

Court: United States Court of Federal Claims

Reported By: Rebecca Bowker, CSR #133, RPR, Associated Reporting, Inc.

Attorney for Plaintiff: C. Clayton Gill, Moffatt Thomas Barrett Rock & Fields, Chtd., 101 South Capitol Blvd, 10th Floor, Boise, Idaho 83701

Attorney for Defendant: Michael Sean DeFault, Commercial Litigation Branch, Civil Division, United States Department of Justice, 1100 L Street NW., Washington, D.C. 20530

Comment: Retained by Plaintiffs – appraised apartment buildings and prepared damage calculations report

Date of Testimony: January 8, 2004

Case Title: Alta+Cast, LLC, Debtor – Chapter 11 Bankruptcy

Case No. 02-12982

Court: U. S. District Bankruptcy Court For the District of Delaware

Judge: Honorable Mary F. Walrath

Attorney for Creditor: William E. Von Behren – Meserve, Mumper & Hughes, LLP, 300 South Grand Avenue, 24th Floor, Los Angeles, California 90071-3185

Attorney for Debtor: Christian J. Singewald – White and Williams, LLP, 824 North Market Street, Suite 902, P. O. Box 709, Wilmington, Delaware 19899-0709

Comment: Retained by Debtor – appraised a software development company

Date of Deposition: November 25, 2003

Case Title: Alta+Cast, LLC, Debtor – Chapter 11 Bankruptcy

Case No. 02-12982 (KJC)

Court: U. S. District Bankruptcy Court For the District of Delaware

Reported By: Patricia M. Blaska, CSR

Attorney for Creditor: William E. Von Behren – Meserve, Mumper & Hughes, LLP, 300 South Grand Avenue, 24th Floor, Los Angeles, California 90071-3185

Attorney for Debtor: William A. McCurdy – Brassey, Wetherell, Crawford & McCurdy, LLP, 203 West Main Street, Boise, Idaho 83701

Comment: Retained by Defendant – appraised a software development company

Date of Testimony: October 22, 2003

Case Title: Regency Homes, Inc., Premier Homes, Inc. Eric Webb and Genie Webb vs. Gregory B. Johnson

Case No. CVOC 0103833D

Court: District Court, Fourth Judicial District, State of Idaho, Ada County

Judge: Honorable James F. Judd

Attorneys for Plaintiff: T. J. Angstman and Wyatt B. Johnson -- Angstman Law, PLLC

Attorneys for Defendant: Michael T. Spink and Kelly M. Garrity -- Spink, Butler, Clapp, LLP

Comment: Retained by Defendant – reviewed appraisal of two residential construction companies

Date of Testimony: August 27, 2003

Case Title: Mark A. Hays v. Alta+Cast, LLC

Case No. CIV99-0347-S-EJL

Court: U.S. District Court, District of Idaho

Judge: Honorable Edward J. Lodge

Attorneys for Plaintiff: Candy W. Dale – Hall, Farley, Oberrecht & Blanton and William Von Behren

Attorneys for Defendant: William A. McCurdy – Brassey, Wetherell, Crawford & McCurdy and Warren E. Jones – Eberle, Berlin, Kading, Turnbow & McKlveen, Chartered

Comment: Retained by Defendant – appraised a software development company

Date of Deposition: July 1, 2003

Case Title: Mark A. Hays v. Alta+Cast, LLC
Case No. CIV99-0347-S-EJL
Court: U. S. District Court, District of Idaho
Reported By: Robyn Dane, CSR
Attorney for Plaintiff: Candy W. Dale – Hall, Farley, Oberrecht & Blanton
Attorney for Defendant: William A. McCurdy – Brassey, Wetherell, Crawford & McCurdy
Comment: Retained by Defendant – appraised a software development company

Date of Testimony: February 11, 2002
Case Title: Barnes v. Barnes
Case No.: CV DR 0002710D
Type of Case: Dissolution of Marriage
Court: District Court, Fourth Judicial District, State of Idaho, Ada County Magistrate Division, Boise, Idaho – Settlement Conference with Judge
Judge: Honorable R. Michael Dennard
Attorneys: Frank W. Stoppello and Alan L. Morton
Comment: Retained by Frank Stoppello – appraised a heating and air conditioning company

Date of Testimony: February 12, 2001
Case Title: Christina Van Zant vs. Timothy Van Zant
Case No.: CV-2000-0003030-C
Type of Case: Dissolution of Marriage
Court: District Court, Third Judicial District, State of Idaho, Canyon County Magistrate Division, Caldwell, Idaho
Judge: Honorable Gary D. Demeyer
Attorney for Plaintiff: Debrha J. Carnahan
Attorney for Defendant: Gary L. Morgan
Comment: Retained as mutual expert – appraised a window replacement & siding company

Date of Testimony: November 20, 2000
Case Title: The Senator, Inc. v. Ada County Board of Equalization
Case No.: CVOC99-06775D
Type of Case: Dispute over Assessment Value
Court: District Court, Fourth Judicial District, State of Idaho (Ada County), Boise, Idaho
Judge: Honorable Ronald L. Wilper
Attorney: E. Don Copple, Davison, Copple, Copple & Copple (208) 342-3658
Comment: Retained by The Senator, Inc. – appraised a manufactured home park; business portion only

Date of Deposition: October 27, 2000
Case Title: The Senator, Inc., Appellant vs. Ada County Board of Equalization, Respondent
Case No. CV OC 99 06775D
Court: District Court, Fourth Judicial District, State of Idaho
Reported By: Jayleen A. Tillman, C.S.R. #68, R.P.R.
Attorney for Respondent: Ada County Prosecutor's Office, Civil Division, Sherry A. Morgan
Attorney for Appellant: Davison, Copple, Copple & Copple, E. Don Copple
Comment: Retained by Appellant – appraised The Senator, a manufactured home park; business portion only

Date of Testimony: April 28, 2000
Case Title: Catherine A. Masonheimer, plaintiff, vs. Rodney J. Masonheimer, Defendant
Case No. CV-99-07157*C
Type of Case: Dissolution of Marriage
Court: District Court, Third Judicial District, State of Idaho, Canyon County Magistrate Division, Caldwell, Idaho
Judge: Honorable Juneal C. Kerrick
Attorney: James Runsvold, (208) 459-2610
Comment: Retained by Plaintiff – appraised software business

Date of Testimony: August 27, 1999

Case Title: Linda and Steve White v. Tracy Silveria and Vic Rolfe
 Case No. 98-09-30040L
 Type of Case: Fraud
 Court: State of Oregon Circuit Court, Malheur County, Vale, Oregon
 Judge: Honorable Burdette Pratt
 Attorney: Hans Mitchell, Yturri Rose, (541) 889-5368
 Comment: Retained by Plaintiffs – appraised business in Brogan, Oregon

Paul R. Hyde, ASA-BV, ASA-M&E, ASA-RP, MAI

LIST OF PUBLICATIONS

“Dealing with ‘Skimming’ Sellers” by Paul R. Hyde, EA, CBA, BVAL. Published Spring 2000 Issue of *IBBA News*, p. 5 – 6. Professional Journal of the International Business Brokers Association, Inc., 401 North Michigan Avenue, Suite 2200, Chicago, IL 60611-4267.

“Discounts and Premiums: A Chart to Illustrate Them More Clearly” by Paul R. Hyde, EA, CBA, BVAL. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Fall 2000, p. 22 – 24. The Institute of Business Appraisers, Inc. 7420 N. W. 5th Street, Suite 103, Post Office Box 17410, Plantation, FL 33318.

“Pricing Tips for Mini-Self Storage Units” by Paul R. Hyde, EA, CBA, BVAL. Published in *The 2001 Business Reference Guide*, Business Brokerage Press, 2001, p. 574.

“Explaining the Alphabet Soup: Business Appraisal Designations – What They Mean and How Difficult They Are to Obtain” by Paul R. Hyde, EA, CBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Spring 2002, p. 23 – 38. The Institute of Business Appraisers, Inc. Post Office Box 17410, Plantation, FL 33318.

Editor’s Column: “An Invitation to You to Submit an Article” by Paul R. Hyde, EA, CBA, BVAL, ASA, Editor. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Spring 2003 p. 2. The Institute of Business Appraisers, Inc. Post Office Box 17410, Plantation, FL 33318.

“One Point Does NOT Define a Line – One Method Does NOT (Usually) Constitute an Appraisal” by Paul R. Hyde, EA, CBA, BVAL, ASA, Editor. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Spring 2003 p. 24-26. The Institute of Business Appraisers, Inc. Post Office Box 17410, Plantation, FL 33318.

Editor’s Column “A Newsletter or Discussion Idea” by Paul R. Hyde, EA, CBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Summer 2003, p. 2 – 3.

Editor's Column "Forecasting Net Cash Flow" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Fall 2003, p. 2 – 3.

"In Support of Unsupportable Rates" by Paul R. Hyde, EA, MCBA, BVAL, ASA and Shawn M. Hyde, CBA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers*, Fall 2003, p. 32 – 35.

Editor's Column "Operating Companies with Real Estate" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Winter 2003-2004, p. 2 – 5.

Editor's Column "When Should the Public Guideline Company Method Be Used?" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Spring 2004, p. 2 – 5.

Editor's Column – "Why Do We Include an Economic and Industry Section in Our Appraisal Reports?" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Summer 2004, p. 2 – 3.

Editor's Column – "WACCy Problems: When is the Use of a Weighted Average Cost of Capital (WACC) Appropriate?" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Fall 2004, p. 2 – 3.

Editor's Column – "Suggestions for the Selection of a Baseline Marketability Discount for Holding Companies" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Winter 2004-2005, p. 2 – 5.

Editor's Column – "Valuing Businesses With Real Estate Components" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Spring 2005, p. 2 – 7.

Editor's Column – "Updated Levels of Value Chart" by Paul R. Hyde, EA, MCBA, BVAL, ASA. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Spring 2006, p. 2 – 4.

Editor's Column – "Machinery & Equipment Appraisals: How Can the Value be Different" by Paul R. Hyde, EA, MCBA, BVAL, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Summer 2006, p. 2 – 4.

Editor's Column – "Litigation and the Limited Report" by Paul R. Hyde, EA, MCBA, BVAL, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Fall 2006, p. 2 – 3.

"An Average of Historical Earnings is Not a Forecast" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *IBA News*, Winter 2006, p. 2 - 3.

Editor's Column - "Valuations for Divorce" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Winter 2006-2007, p. 2 – 3.

Editor's Column - "Using Relevant Economic Data" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Spring 2007, p. 2 – 3.

Editor's Column – "Business vs. Real Estate Cap Rates" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Fall 2007, p. 2 – 3.

Editor's Column – "Does a Historical Average, Weighted or Otherwise, Constitute an Income Forecast?" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Winter 2007/2008, p. 2 – 7.

Editor's Column – "Precision vs. Accuracy" by Paul R. Hyde, EA, MCBA, ASA, MAI. Published in *Business Appraisal Practice: Journal of The Institute of Business Appraisers, Inc.*, Spring 2008, p. 2 – 3.

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