

TRIAL QUESTIONS FOR GARY TRUGMAN

- Question 1:** What is your name?
- Question 2:** What is your occupation?
- Question 3:** Who are you employed by?
- Question 4:** What does Trugman Valuation Associates do?
- Question 5:** What types of companies have you valued?
- Question 6:** What size were these companies?
- Question 7:** What is the purpose for your valuations?
- Question 8:** Have you ever testified about the value of a business? How many times? In what jurisdictions?
- Question 9:** What qualifications do you have to perform business valuations?
- Question 10:** What did you have to do in order to get the various designations that you hold?
- Question 11:** Can you please tell the court about your education?
- Question 12:** Did you have to write a masters thesis in graduate school? What was the subject matter?
- Question 13:** What do you do regarding staying current in the field of business valuation?
- Question 14:** What professional business valuation organizations do you belong to?
- Question 15:** Have you ever taught business valuation?
- Question 16:** What organization do you teach for?
- Question 17:** Have you ever been published in your field?
- Question 18:** Do you participate in any professional committees for any organizations?
- Question 19:** Does Appendix 4 attached to your report accurately depict your professional qualifications?

- Question 20:** When were you retained in this matter?
- Question 20:** Who were you retained by?
- Question 21:** What were you asked to do in this matter?
- Question 22:** While I know that you and Mrs. Johnston's expert have agreed to certain values in this matter, are your conclusions and opinions included in your original report under cover letter dated April 26, 2004 and updated by the addendum to that report that you sent me under cover letter dated October 20, 2004?
- Question 23:** Can you please explain the process that you went through in order to complete your assignment?
- Question 24:** In order to narrow down the issue that is still outstanding between you and Mrs. Johnston's expert, can you please take us through the addendum to your report?
- Question 25:** What is the area of disagreement between you and the other appraiser?
- Question 26:** Can you explain to The Court why you believe that the incremental value should be calculated as you did?