

*Professional Biography  
& Curriculum Vitae*

**Ron J. Lint, ASA  
Chief Executive Officer  
ATI Capital Group of Colorado, LLC**

**B** **BUSINESS VALUATION EXPERIENCE:** Ron J. Lint, ASA has been active in the field of business valuations and corporate financial consulting since 1980. He has personally completed over 1,500 valuations (and has been responsible for thousands of business valuations completed by his staff) in many different industries for a variety of purposes including:

*Federal Estate & Gift Taxes;  
Employee Stock Ownership Plans  
Mergers & Acquisitions; Business Dissolutions  
Buy/Sell Agreements; Insurance Claims For Business Interruption  
Damage Cases; Lost Profits; Divorce Cases*

As founder and C.E.O. of **ATI CAPITAL GROUP of COLORADO, LLC**, Ron supervises all of the firm's valuation engagements, which are in full compliance with The Uniform Standards of Professional Appraisal Practice, Revenue Ruling 59-60 (and progeny rulings), DOL proposed regulations relating to ESOPs, Section 20.2031 of the Estate Tax Regulations, Section 25.2512-1 of the Gift Tax Regulations, and current case law. As a senior member of the American Society of Appraisers, Ron has earned the highest designation obtainable in his profession, **Accredited Senior Appraiser (ASA)**. His appraisal experience covers a vast variety of industries including (but not limited to) heavy and light manufacturing, retail, construction, aerospace, distribution, food, auto parts, real estate brokerage, insurance agencies, professional practices, manufacturers representatives, timber, oil, banking, computer technology, advertising and interstate trucking.

**FAMILY LIMITED PARTNERSHIP EXPERIENCE:** Ron has structured and valued over **900 Family Limited Partnerships** and has testified as an expert witness in two of the most prominent cases in the history of FLPs (Strangi & Kelley-Louden – see Litigation Support Section). In addition, he appears in court as an expert witness for valuation cases and is a **Designated Expert Witness in the U. S. Tax Court**. In separate proceedings, Ron has represented both the Internal Revenue Service and the taxpayer.

**ESOP EXPERIENCE:** In addition to Ron's business valuation practice, he is actively involved in Corporate Financial Consulting, to include the design and implementation of **Employee Stock Ownership Plans** and Incentive Stock Plans (both statutory and non-statutory) for Key Management, Merger and Acquisitions, Restructuring and Negotiating Corporate Debt, and the preparation of Corporate Budgets and Financial Projections. Ron's ESOP experience is extensive, spanning two decades and includes involvement in over **200 transactions**, from valuations, to workouts for ESOPs in trouble, to design and implementation of new ESOP transactions. He also serves as Trustee on selected ESOPs.

**OTHER EXPERIENCE:** Prior to moving full time into business valuations and financial consulting, Ron was the **Director of the Private Business Consulting Group** of the largest (non-national) **CPA** firm in the Southwest (located in Dallas/Fort Worth, TX). His duties include **ESOP Engagements, mergers, acquisitions, transition strategies, business valuations, and expert witness testimony in court proceedings**. Prior to that, Ron spent fifteen years as a **Chief Financial Officer** in the Construction Industry, where he gained extensive business and financial experience. Ron writes and lectures widely on business valuations, Family Limited Partnerships, and ESOPs. **He has also served as a Visiting Instructor for the University of Denver Graduate Tax Program and he was featured in the May 5–11 2006 publication of the Denver Business Journal – Strategies Section.**

## EDUCATION

B.S., Corporate Finance, 1975 (Minors in Economics and Mathematics)  
Virginia Commonwealth University, Richmond, VA  
University of Denver, Executive MBA Program  
Biola University, Masters Program in Apologetics  
Continuing Education: Corporate Finance and Business Valuations

## PROFESSIONAL MEMBERSHIPS

American Society of Appraisers, Business Valuation Section  
American ESOP Association  
National Center for Employee Ownership

## LITIGATION SUPPORT

**April 1992:** In the District Court of Howard County, Texas, 118th Judicial District, Cause # 92-05-35825, styled In the Matter of the Marriage of John Melvin Choate and Amy Dalee Choate and in the interest of April Dalee Choate, Minor Choate, v. Choate Well Service. (Ron J. Lint, ASA was retained as an expert witness and provided testimony. Deposition: Yes; Testimony: Yes). **Issue of Litigation:** Family Law Case. Retaining Attorney: Ben Bancroft, Esq. Bancroft, Mouton & Wolf; 109 W. Fourth Street; P.O. Box 1030, Big Spring, TX 79720; (432)263-7676.

**November 1992:** In the District Court of Tarrant County, Texas, 325th Judicial District, Cause #325-162770-91, styled In the Matter of the Marriage of C. Holland and J.R. Holland, Jr. (Ron J. Lint, ASA was retained as an expert witness and provided testimony. Deposition: Yes; Testimony: Yes). **Issue of Litigation:** Family Law Case. Retaining Attorney: Jim Barlow, Esq.; Barlow, Garsek & Bowers; Landers Point Office Bldg.; 3815 Lisbon Street; Fort Worth, TX 76107; (817) 731-4500.

**February 1994:** In the District Court of Tarrant County, Texas, 324th Judicial District, Cause #324-167561-91, styled In the Matter of the Marriage of Isabel L. Rourke and Dennis M. Rourke. (Ron J. Lint, ASA was retained as an expert witness. Deposition: Yes; Testimony: No). **Issue of Litigation:** Family Law Case. Retaining Attorney: Jim Barlow, Esq.; Barlow, Garsek & Bowers; Landers Point Office Bldg.; 3815 Lisbon Street; Fort Worth, TX 76107; (817) 731-4500.

**June 1994:** IRS Field Level Review. (Ron J. Lint, ASA was retained as an expert witness representing the Taxpayer). **Issue of Review:** The Valuation Of Limited Partnership Interest of O.A. Woody, Ltd. Family Limited Partnership under IRC §2701 – §2704 Resolution: IRS Dropped Objections Without Change. Retaining Attorney: Mr. John Crews, Esq.; Crenshaw, Dupree & Milam; First Natl. Bank Bldg.; 1500 Broadway; Lubbock, TX 79401.

**July 1995:** In the District Court for the Parish of Orleans, Louisiana; Wahneta C. Trotter vs. Braxton I. Moody, III, et al; Docket # 93-136030; Consolidated with Rachel Melissa Trotter vs. Braxton I. Moody, III et al; Docket # 93-13031. (Ron J. Lint, ASA was retained as an expert witness. Deposition: Yes; Testimony: No). **Issue of Litigation:** This civil suit was filed by Wahneta C. Trotter against her father, Braxton I. Moody, III. Ms. Trotter, with this civil action, sought to have Mr. Moody removed as trustee of a trust, which named Ms. Trotter and her siblings as beneficiaries. Retaining Attorney: Mr. Henry Perret, Esq.; Perret, Doise, Daigle, Longman, et al.; First Natl. Bank Towers; 600 Jefferson Street, Suite 1200; Lafayette, LA 70501; (318) 261-1200.

**June 1996:** Honeycutt vs. Honeycutt (Cause No. 322-229600-95). (Ron J. Lint, ASA was retained as an expert witness. Deposition: Yes; Testimony: No). **Issue of Litigation:** Family Law Case. The Valuation of the Capital Stock of Opening Specialties & Supply, Inc., and Opening Specialties & Supply S.A., Inc. for divorce proceedings. Retaining Attorney: Jim Barlow, Esq.; Barlow, Garsek & Bowers; Landers Point Office Bldg.

**May 1997:** Estate of Ann H. Brookshire, Deceased, Harvey B. King, Independent Executor vs. Commissioner of Internal Revenue - Fifth District; Docket # 9804-96. (Ron J. Lint, ASA, represented the United States and provided expert witness in U. S. Tax Court. Deposition: No; Testimony: Yes). **Issue of Litigation:** The value of certain stock held in the Estate of Ann H. Brookshire, on behalf of the Internal Revenue Service IRS Rep.: Donna M. Palmer, Esq.; District Counsel; Internal Revenue Service; 4050 Alpha Road, 13<sup>th</sup> Floor; Dallas, TX 75244-4203.

**June 1997:** In the District Court of Freestone County, Texas, 77th Judicial District, Cause # 91-141-A; Billy Harden Gragg, as Independent Executor of the Estate of O.L. Gragg Schwertner Priest Partnership and Eugene Schwertner and Mary Robertson Priest, as Independent Executrix of the Estate of Ronald Reginald Priest vs. Tarrant County Water Control and Improvement District Number One. (Ron J. Lint was retained as an expert witness. Deposition: Yes;

**Testimony: No). Issue of Litigation:** Suit filed against Tarrant County Water Control & Improvement District No. One  
**(Litigation Support Continued)**

claiming that certain activities of the District caused unwarranted flooding and subsequent economic losses to the cattle operation. Stan Harrell, Esq.; Pope, Hardwicke, Christie & Harrell; 901 Fort Worth Club Bldg., Fort Worth, TX 76102; (817) 429-7950.

**June 1997: In the District Court of Hidalgo County, Texas, 370<sup>th</sup> Judicial District, No. C-3626-95-G; In the Matter of the Marriage of Janice Goodwin and Robert J. Goodwin. (Ron J. Lint, ASA was retained as an expert witness. Deposition: Yes; Testimony: No). Issue of Litigation:** Family Law Case. Terry Key, Esq.; Jones, Galligan, Key & Lozano; 615 S. International; Weslaco, TX 78596; (210) 968-5402 and Jim Selman, Esq.; 1410 Dove, P.O. Box 5600, McAllen, Texas 78504-34-04; (210) 687-8925.

**September 1997: In the United States District Court for the Western District of Louisiana, Lafayette, Opelousas Division; Larry Wiley and Midwest Practice Management Consultants, Inc. vs. Jeffrey J. Laborde, M.D., Laborde Diagnostics, Inc. and U.S. Diagnostic Labs, Inc., Cause #CV95-2252. (Ron J. Lint, ASA was retained as an expert witness. Deposition: Yes; Testimony: No). Issue of Litigation:** This civil suit was filed against Dr. Laborde by Mr. Wiley, employee/office manager for Dr. Laborde, regarding the price paid to Mr. Wiley for stock. Retaining law firm: Lester J. Zaunbrecher, Esq.; Perret, Doise, Daigle, Longman, et al.; 600 Jefferson Street, Suite 1200, Lafayette, LA 70501; (318) 261-1200 and James Pate, Esq.; Laborde & Neuner; 1001 W. Pinhook Rd., Suite 200, Lafayette, LA 70503.

**November 1998: Nita Ruelas & The Estate of Jose Ruelas, et al v. Kenneth M. Horwitz, Kenneth M. Horwitz, P.C. & Vial Hamilton, Koch & Knox, L.L.P. Cause Number 153-167592-97. (Ron J. Lint, ASA was retained as a consulting expert - Deposition: No; Testimony: No). Issue of Litigation:** The value of certain stock held in the Estate of Jose Ruelas. Retaining law firm: Cantey & Hanger, L.L.P.; Tolbert L. Greenwood; 2100 Burnett Plaza, 801 Cherry St., Fort Worth, TX 76102; (817) 877-2800.

**October 1999: Estate of Albert Strangi, Petitioner v. Commissioner of Internal Revenue, Respondent, Docket # 4102-99. (Ron J. Lint, ASA, represented the Taxpayer in this landmark FLP case. Deposition: Yes; Testimony: Yes in U. S. Tax Court). Issue of Litigation:** Family Limited Partnership Discounts; IRC Sec. 2703 issues related to business purpose. Attorney for Taxpayer: Mr. Norman Lofgren; Looper, Reed, Mark & McGraw, Inc.; 1601 Elm St., Suite 4100, Dallas, TX 75201.

**December 2004: Estate of Webster E. Kelley, Deceased, John R. Louden & Patricia L. Louden, Personal Representatives, Petitioner v. Commissioner of Internal Revenue, Respondent, Docket #16894-03 (Ron J. Lint, ASA represented the Taxpayer & provided testimony as an expert witness in U. S. Tax Court). Issue of Litigation:** Justifiable discounts on Family Limited Partnership. Attorney for Taxpayer: Mr. Larry Gibbs; Gibbs Professional Corporation, 5717 Northwest Parkway, Ste. 101, San Antonio, TX 78249; Attorney for the IRS: Kathryn F. Patterson.

**June 2006: Schlotter vs. Schlotter (Ron J. Lint, ASA was retained as an expert witness. Deposition: No; Testimony: Yes). Issue of Litigation:** Family Law Case. The Valuation of the Capital Stock of Colorado CustomWare, Inc., for divorce proceedings. Retaining Attorney: Craig Stirn, J.D., 343 West Drake Road, Ste. 105 Ft. Collins, CO 80526.

**January 2008: Rosiek vs. Commissioner (Ron J. Lint, ASA was retained as an expert witness to represent the client in an IRS Appeals Conference and Tax Court. Tax Court Docket No. 13725-07; Deposition: No; Testimony: No). Issue of Litigation:** Gift Tax of corporate stock to related parties. Following presentation of Mr. Lint's report, the IRS Appeals Officer in charge of the case accepted the client's gift tax return as filed. The case was dropped by the IRS in favor of the Petitioner.

Was brought into the case by Weaver and Tidwell, LLP (large regional CPA firm in Dallas/Ft. Worth, TX), represented by Mr. Chuck Lieser, CPA, J.D., Senior Partner.

## **PUBLICATIONS by Ron J. Lint, ASA**

### **“Advocacy, Objectivity and Your Appraiser”**

Published by Fortress Financial Group  
1993

### **“Deeper Discounts = Reduced Taxes”**

Published by Fortress Financial Group  
1993

### **“Double Discounts, Fact or Fiction”**

Published by Fortress Financial Group  
1993

### **“ESOPs: One Strategy For Agency Perpetuation”**

Official Publication of Independent Insurance Agents of Texas  
1990

### **“ESOP Power”**

Published by Management Accounting  
1992

### **“Fair Market Value - The Basis of Valuation”**

Published by Fortress Financial Group  
1993

### **“Family Attribution and the IRS”**

Published by Fortress Financial Group  
1993

### **“The Hidden Discount”**

Published by Fortress Financial Group  
1994

### **“How to Land the Corporate Jet”**

Published by Re-GENERATION Partners/United Business Alliance  
1999

### **“Corporate General Partner Structuring (Reducing the Need for a Valuation)”**

Published by Fortress Financial Group  
1994

### **“Issues Relating to the Value of Partnerships Owned by the Corporate General Partner in a Family Limited Partnership”**

Published by Fortress Financial Group  
1993

### **“Possible Discounts for Funding Marital Deduction Trusts”**

Published by Fortress Financial Group  
1994

### **“Power Planning For ESOPs and FLPs”**

Published by Fortress Financial Group  
1994

### **“Private Letter Ruling 94-32001 - Minority Discount Allowed for Stock**

**Bequeathed to Company's Sole Remaining Shareholder"**

Published by Fortress Financial Group 1994

**"Recasting Financial Statements for Valuation"**

Published by Fortress Financial Group

1993

**"Size of Block of Stock Valued"**

Published by Fortress Financial Group

1993

**"Stacking Discounts"**

Published by Fortress Financial Group

1994

**"Still Confused About Discounts?"**

Published by Fortress Financial Group

1995

**"Still Confused About Discounts? Part Two"**

Published by Fortress Financial Group

1995

**"Still Confused About Discounts? Part Three"**

Published by Fortress Financial Group

1995

**"TAM 94-49001 - Value of Simultaneous Gifts to Family Members"**

Published by Fortress Financial Group

1995

**"Tax Court Examines Marketability Discount Applied in Valuation of Closely-Held Stock"**

Published by Fortress Financial Group

1995

**"The Uniform Standards of Professional Appraisal Practice"**

Published by Fortress Financial Group

1994

**"Valuation of the Corporate General Partner"**

Published by Fortress Financial Group

1994

**"Valuations and IRC 2031"**

Published by Fortress Financial Group

1993

**"Value Line"**

Published by Fortress Financial Group

1993

**"Valuing A Closely-Held Business Using Public Company Comparables"**

Published by Fortress Financial Group

2004

**"Repurchase Liability in ESOPs"**

**"The Choices – The Requirements"**

Published by: Journal of Financial Service Professionals

2006

**"True North – A Father's Compass"** (a book about a man's role in the family)

Published by: Zulon Press – ISBN 1-60034-570-0