



CIRCUIT COURT OF ST. LOUIS COUNTY
STATE OF MISSOURI

NEUTRAL QUALIFICATION FORM
Pursuant to Local Rule 38

I am applying for inclusion on the list of neutrals to be maintained by the Circuit Clerk pursuant to Local Rule 38 of the Circuit Court of St. Louis County. The following information is supplied in support of this application.

1. Name: Ostermueller Ralph E.
(Last) (First) (Middle)

2. Address: 12865 Crab Thicket Lane

Des Peres MO 63131-2122
(City) (State) (ZIP+4)

3. Telephone Number: 314-965-5921

4. Facsimile Number: 314-821-3310

5. State the standard hourly fee for your services as a neutral. \$ 195.⁰⁰

6. List your appropriate training or equivalent experience in conducting alternative dispute resolution as required for certification under Supreme Court Rule 17.04.

6/4-6/6/03

• Mediation of Civil Cases (21,9 Mo CLE hours) - UMO-Columbia

• Listed on A.A.A. Roster of Neutrals (copy of letter attached)

• Copy of Am. Arbitration Ass'n. Application attached

7. Please list all areas of substantive law or experience which are or have been a significant part of your professional background or practice.

• Civil Damages/Business Valuations - EXPERT WITNESS - '81-present

• Copy of A.A.A. Application Attached

8. [If the answer to any of the following questions is yes, please explain the circumstances on a separate sheet and attach.]

- a. Have you ever been disciplined for violation of any code of professional ethics or responsibility? NO
- b. Have you ever pled guilty to or been found guilty of a felony? NO
- c. Have you ever been found liable for fraud or any other intentional tort? NO
- d. Have you ever had a professional license revoked or suspended for reasons other than non-payment of dues? NO
- e. Have any professional malpractice judgments been entered against you? NO

9. List the courts and professional organizations in which you currently hold certifications as a neutral, mediator, arbitrator, or other ADR service provider.

American Arbitration Association (letter attached)

10. In the space below, briefly describe your experience, qualifications, special areas of expertise, and any other reasons why you should be selected as a neutral.

American Arbitration Association application attached

[Redacted Signature]

(Signature)

06/10/03

(Date)

THIS FORM WILL BE MADE AVAILABLE TO THE PARTIES TO ASSIST THEM IN CHOOSING A NEUTRAL.



Circuit Court of St. Louis County Missouri

Office of the Circuit Clerk

7900 Carondelet Avenue

Clayton, Missouri 63105-1766

FACSIMILE TRANSMISSION COVER SHEET

TO:

[Redacted Name & Facsimile Number]

821-3310

Name & Facsimile Number

FROM:

[Redacted Name & Facsimile Number]

- 314/615-7868 Plaza Level
- 314/615-2689 2nd Floor
- 314/615-5640 3rd Floor Justice Center
- 314/615-8739 5th Floor

DATE:

5-19-2003

TOTAL PAGES:

10

(Including Cover Sheet)

SUBJECT:

*Neutral Qualification Form and
Supreme Court Rule, Local Court Rule
relating to ADR.*

IF YOU DO NOT RECEIVE ALL PAGES, PLEASE CALL:

314-615-9006

The information contained in this facsimile transmittal is intended for the use of the individual or entity to whom it is addressed. Dissemination, distribution, or copying of this information by other than the intended recipient is forbidden.

If you have received this transmission in error, please notify us immediately by telephone.

Thank you.

Applicant's Statement of Veracity and Understanding

Have you ever been the subject of disciplinary action by a professional organization, convicted of a crime or removed from a case for failure to disclose any interest or relationship likely to affect impartiality or which might create an appearance of partiality or bias? Yes No

If yes, please explain: _____

The information in this application, and any attachments thereto, is true and accurate to the best of my knowledge, information and belief. If there is any change in the information provided, I agree to promptly notify the American Arbitration Association (AAA). I also understand the following:

1. The American Arbitration Association may seek to verify the accuracy of the information provided by me in this application, and it is hereby authorized to do so. The review of my application, both prior to acceptance and during any subsequent review of my status on the Roster of Neutrals, may be done by AAA and may also be done by members of AAA's advisory committees.
2. Material inaccuracies in this information may result in my immediate dismissal from the Association's Roster of Neutrals.
3. If I am accepted to the AAA's Roster of Neutrals, I hereby agree to serve in accordance with all AAA-established procedures and the *Code of Ethics for Arbitrators in Commercial Disputes* and the *Model Standards of Conduct for Mediators*, in effect now and as they may be changed from time to time.
4. I understand that the composition of the Roster of Neutrals is in the complete discretion of the AAA, including the right to make additions, changes and deletions at any time. If I am accepted, my continuation on the Roster will be subject to standard review at two year intervals based on service need, qualifications and performance, and sooner if deemed appropriate by AAA. Neither acceptance to the roster nor appointment to cases shall make me an employee or agent of the AAA.
5. I recognize that neither my willingness to serve as a neutral nor acceptance on the AAA Roster of Neutrals obligates AAA to propose me for appointment as a neutral in any case, nor will I be under an obligation to accept appointments.
6. I understand that although AAA may serve in its administrative capacity to collect and disburse payments for compensation that may become due to me for services as a neutral in an AAA case, such compensation is the sole and direct obligation of the parties to the dispute, and AAA has no liability to me for payment.

Signed:  Dated: 05/27/03

AUTHOR CREDITS:

- "Business Appraisal Services - Expanding the Firm's Capabilities" - ASSET (MSCPA), December 1986 and January 1987.
- "Business Appraisal (Valuation) Services" - Management of an Accounting Practice Handbook, (American Institute of Certified Public Accountants), 1987 National Edition.
- "Educating Your Expert to be an Effective Witness" - Lawyers Weekly, Expert Witness Supplement, in Massachusetts, Missouri, Michigan, Rhode Island and Virginia, 1989.
- "Business Valuation for Attorneys" - The Advocate, Indiana Trial Lawyer Association, and Lawyers' Weekly, Expert Witness Supplement, (ibid.), 1991.
- "Valuation Discounts & Family Limited Partnerships" - Article in St. Louis Daily Record, 1/20/95.
- "Experts in England..." Article in St. Louis Daily Record, 6/14/96.
- "Academy of Experts sets high standards for members", Article in the St. Louis Countain, 1/20/98, the St. Louis Daily Record, 1/20/98 and The Courier Post, 1/20/98.
- "Business valuation discounts for FLPs and LLCs", Article in the St. Louis Daily Record, 2/4/98, the St. Louis Countain, 2/4/98, and The Courier Post, 2/4/98.
- "Valuation discounts for FLPs, LLCs and use of appraisers in transfer tax matters", Article in the St. Louis Daily Record, 2/24/98, the St. Louis Countain, 2/24/98, and The Courier Post, 2/24/98.
- "Academy of Experts publishes 'Expert's Declaration'..." Article in the St. Louis Daily Record, 3/12/98, St. Louis Countain, 3/12/98 and The Courier Post, 3/12/98.
- "Using a model form for an expert's report", Article in the St. Louis Daily Record, 4/15/98, St. Louis Countain, 4/15/98 and the Courier Post, 4/15/98.
- COMPANION to the PPC Guide to Business Valuations - 1996, 1997, 1998 Multiple template-based software (Excel 5.0 and 7.0, Lotus 4.0 and 5.0, Quattro Pro 5.0, and Lotus (DOS) 3.4
- Medical Management Advisor.com-Editorial Board Member and Contributing Expert on Business and Practice Valuation - related issues. Spring, 2003 - Present

Compensation Arrangements

Please list the range of compensation rates (per diem) you require for services rendered while on the AAA roster (these rates will be included in the biographies provided to the parties for the selection of a neutral);

- \$1500/day (1/2 day minimum) and \$195/hour for all hours over 8/day or 4 1/2 day.
- Expenses at actual • Full retainer required in advance, unless other arrangements agreed to in writing.

As you may know, the AAA handles a wide variety of claim sizes. Some disputes involve a relatively small amount of money. For these types of cases, are you willing to serve pro bono two (2) days per year?

- Yes
- No

Would you prefer that fees for services as a neutral be made payable to:

- Yourself (you would receive a 1099 under your Social Security number) SS# _____
- Your Firm (your firm would receive a 1099 under its Federal Tax ID number) ID# 43-1703068
The Ostermüller Group, L.L.C.

Availability of Service

Please indicate your availability for service:

Can you serve on consecutive days? Yes No If not, please describe your restrictions: _____

Can you serve on out-of-town cases? Yes No

Previous Service as an Independent Neutral

Number of cases served on in last three years 2-3

Type of Case: Arbitration Mediation Mini Trial Partnering Factfinding

Types of disputes handled Appointed/Approved by Opposing Parties in Litigation/Threatened Litigation
(Business Valuation/Appraisal)

Dispute Resolution Training

Indicate attendance at ADR training.

Type of Training 3 day Genl. Civil Mediation Training Number of Hours 21.9 MO MCLE hours
Sponsoring Organization MO Univ. Law School - Center for the Study of Dispute Resolution Including 1 Hr. Ethics
Address 105 Hulston Hall Columbia MO 65201
Date Attended/Completed June 4-6, 2003 (reg'n. made via web on 5/23/03)

Type of Training _____ Number of Hours _____

Sponsoring Organization _____

Address _____

Date Attended/Completed _____

Type of Training _____ Number of Hours _____

Sponsoring Organization _____

Address _____

Date Attended/Completed _____

Type of Training _____ Number of Hours _____

Sponsoring Organization _____

Address _____

Date Attended/Completed _____

Type of Training _____ Number of Hours _____

Sponsoring Organization _____

Address _____

Date Attended/Completed _____

Type of Training _____ Number of Hours _____

Sponsoring Organization _____

Address _____

Date Attended/Completed _____

Previous AAA Service *N/A*

If you have served previously for the American Arbitration Association, please list four references (attorneys/parties) who could be contacted about your performance as a neutral. If possible, please indicate the AAA case number.

Name _____ Firm/Business _____
Address _____
Telephone _____ AAA Case # _____
Parties' Names _____
Type of Case: Arbitration _____ Mediation _____ Mini Trial _____ Partnering _____ Factfinding _____

Name _____ Firm/Business _____
Address _____
Telephone _____ AAA Case # _____
Parties' Names _____
Type of Case: Arbitration _____ Mediation _____ Mini Trial _____ Partnering _____ Factfinding _____

Name _____ Firm/Business _____
Address _____
Telephone _____ AAA Case # _____
Parties' Names _____
Type of Case: Arbitration _____ Mediation _____ Mini Trial _____ Partnering _____ Factfinding _____

Name _____ Firm/Business _____
Address _____
Telephone _____ AAA Case # _____
Parties' Names _____
Type of Case: Arbitration _____ Mediation _____ Mini Trial _____ Partnering _____ Factfinding _____

Previous Service with other ADR Providers *N/A*

Please list all affiliations with other Alternative Dispute Resolution providers, if any.

Name of ADR Provider _____
Address _____
Number of cases served on in last three years _____
Types of disputes handled _____

Name of ADR Provider _____
Address _____
Number of cases served on in last three years _____
Types of disputes handled _____

Name of ADR Provider _____
Address _____
Number of cases served on in last three years _____
Types of disputes handled _____

All Applicants Should Complete the Remainder of this Application

SEMINARS/CPE/SYMPOSIUMS as Speaker/Course Author (Since 2000):

- 2000 BV Super Conference, (Nashville), (Speaker "Using the Guideline Method for Valuing Smaller Companies"), Sponsored by Tennessee Society of CPAs.
- 2000 AICPA National Business Valuation Conference, (Miami), (Speaker: "Practice Makes Perfect: Valuing Professional Practices"); (Speaker: "Report-Writing Critiques"), sponsored by AICPA
- 2001-Instructor- Federal Judicial Center (Washington, D.C.)/AICPA. Program in Business Valuation & Use of Experts by the Federal Judiciary. Videotaping for distribution to the U.S. Federal Judiciary and Class Presentation to the attending Federal Judiciary from the U.S. Tax, Claims, District and Bankruptcy courts.
- 2001- Financial Consulting Group, LLC- CPE Conference (New Orleans) (Discussion Leader –"Panel on Current Methodology/Best Practices for Determining Lack of Marketability Discounts" and Discussion Co-Leader-"Panel on Current Methodology/Best Practices for Using the Market Valuation Approach").
- 2002- Financial Consulting Group, LLC- CPE Conference/ FCG University (Atlanta) Using the Market Approach to Business Valuations.
- 2002- AICPA/FVG National Review and Questions Development Team for AICPA CPE Course on SFAS 141/142 – Valuation of Intangibles and related compliance with SFAS 141/142.

SOFTWARE PUBLISHED:

COMPANION to the PPC Guide to Business Valuations (designated as an Authoritative Publication by the ASA-BV Committee) – Originating author –1996, et seq. This software written to automate and document the BV process & related decision-making (templates in Excel, Lotus, Quattro Pro, and Lotus (DOS).

OTHER SEMINARS/CPE/SYMPOSIUMS ATTENDED as Non-Speaker (Since 1995):

- Seventh Annual Institute on Estate Planning, 1995 (St. Louis), sponsored by Probate & Trust Section of the Bar Association of Metro St. Louis
- 14th Annual Advanced Business Valuation Conference, 1995 (Boston), sponsored by ASA
- ASA International Appraisal Conference, 1995 (Denver), Business Education Sessions, sponsored by ASA
- Annual Experts in Litigation Conference, 1996 (Chicago), sponsored by Illinois CPA Society & Foundation, and the ABA
- ASA International Appraisal Conference, 1996 (Toronto), sponsored by ASA)
- 15th Annual Advanced Business Valuation Conference, 1996 (Memphis), sponsored by ASA
- 1996 AICPA National Business Valuation Conference, 1996 (Phoenix), sponsored by AICPA
- 16th Annual Advanced Business Valuation Conference, 1997 (San Francisco), sponsored by ASA
- 1997 AICPA National Business Valuation Conference, 1997 (San Diego), sponsored by AICPA
- ASA International Appraisal Conference, 1998 (Maui), sponsored by ASA
- 1998 AICPA National Business Valuation Conference, 1998 (Palm Beach), sponsored by AICPA
- 18th Annual Advanced Business Valuation Conference, 1999 (New Orleans), sponsored by ASA
- 1999 AICPA National Business Valuation Conference, (Las Vegas), sponsored by AICPA
- 2000 BV Software / Valuation Conference, (Denver), Sponsored by the Financial Consulting Group
- 2003 Financial Consulting Group, LLC- CPE Conference/ FCG University (Atlanta)

Dispute Resolution Experience

Total Number of cases as a(n):
 Arbitrator _____ Mediator ^(Informal) 2-3 Counsel _____ Party _____ Other _____
 Types of disputes handled Business Valuation-related Issues

Construction Professional Applicants Only *N/A*

Please mark the appropriate box which best describes your area of specialization.

- Architect
- Engineer
 - Chemical
 - Civil
 - Electrical
 - Environmental
 - Geotechnical & Foundation
 - Industrial
 - Mechanical
 - Nuclear
 - Structural
 - Other _____
- Designer
 - Interior
 - Industrial
 - Other _____
- General Contractor
- Builder/Developer
- Construction Manager
- Planner/Developer
- Owner/Representative
- Sub-/Specialty Contractor
 - Acoustical
 - Carpentry
 - Concrete
 - Curtain-Wall
 - Demolition
 - Drywall/Plastering
 - Electrical
 - Excavation
 - HVAC
 - Masonry
 - Painting/Finishing
 - Paving
 - Plumbing
 - Roofing
 - Steel, Ornamental
 - Steel, Structural
 - Sitework and Landscaping
 - Other
- Supplier/Manufacturer
- Land Surveyor
- Other _____

Primary Type of Construction

- Airports
- Bridges
- Dams
- High-Rise Dwellings
- Highways
- Hospitals and Nursing Homes
- Light Industrial
- Low-Rise Dwellings
- Office Buildings
- Power Plants
- Processing Plants
- Renovations
- Schools
- Sewers & Waterworks
- Shopping Centers
- Single-Family Dwellings
- Tunnels
- Other _____

My projects range in value from \$ _____ to \$ _____

Describe significant construction projects and activities in which you have been involved during the past five years.

Attorney Applicants Only *N/A*

If you are an attorney, please indicate the area(s) of law that make up your practice (e.g., contracts, employment, patents, etc.) and the percentage of your practice devoted to each subject area.

- | | | |
|---|--|--|
| <input type="checkbox"/> Administrative | <input type="checkbox"/> Corporate | <input type="checkbox"/> Medical Malpractice |
| <input type="checkbox"/> Admiralty | <input type="checkbox"/> Criminal | <input type="checkbox"/> Mineral, Oil & Gas |
| <input type="checkbox"/> Antitrust | <input type="checkbox"/> Debtor-Creditor | <input type="checkbox"/> Municipal |
| <input type="checkbox"/> Appellate | <input type="checkbox"/> Domestic Relations | <input type="checkbox"/> Negligence |
| <input type="checkbox"/> Banking | <input type="checkbox"/> Employment | <input type="checkbox"/> Patents |
| <input type="checkbox"/> Bankruptcy | <input type="checkbox"/> Environmental | <input type="checkbox"/> Product Liability |
| <input type="checkbox"/> Business Law | <input type="checkbox"/> Estates - Probate & Trust | <input type="checkbox"/> Public Utilities |
| <input type="checkbox"/> Civil Rights | <input type="checkbox"/> Family & Juvenile Law | <input type="checkbox"/> Real Property |
| <input type="checkbox"/> Collections | <input type="checkbox"/> General Practice | <input type="checkbox"/> Securities |
| <input type="checkbox"/> Commodities | <input type="checkbox"/> Government Contracts | <input type="checkbox"/> Taxation |
| <input type="checkbox"/> Computers | <input type="checkbox"/> Insurance | <input type="checkbox"/> Textiles |
| <input type="checkbox"/> Condemnation | <input type="checkbox"/> Intellectual Property | <input type="checkbox"/> Trademarks |
| <input type="checkbox"/> Construction | <input type="checkbox"/> International | <input type="checkbox"/> Workers' Compensation |
| <input type="checkbox"/> Copyrights | <input type="checkbox"/> Labor | <input type="checkbox"/> Zoning and Land Use |
| | <input type="checkbox"/> Landlord-Tenant | <input type="checkbox"/> Other _____ |

Construction Attorney Applicants Only *N/A*

If your practice in construction law is 50% or more, please complete I through IV.

- I. _____% of my practice is devoted to construction law matters. Of this,
- _____% representing owners/developers/public agencies
 - _____% representing architects/engineers/designers
 - _____% representing general contractors
 - _____% representing sub- and specialty contractors
 - _____% representing lenders
 - _____% representing suppliers/manufacturers
 - _____% representing sureties/insurers
 - _____% representing others (_____)

- II. My construction practice involves: public private projects:
- commercial heavy/highway industrial institutional
 - residential other (_____)

III. Projects range in value from \$_____ to \$_____

IV. Describe significant construction projects and activities in which you have been involved during the past five years:



*Reference for
Ralph Ostermiller
Application*

Thomas E. Hilton, MS, CPA/ABV, CVA

Personal Information:

Company Name: Anders, Minkler & Diehl LLP

Position: Partner

Birthday: March 18

Address: 705 Olive

10th Floor

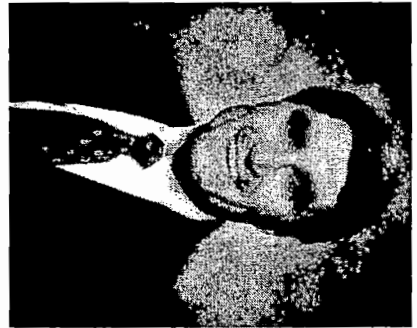
St. Louis MO 63101

Work Phone: 314-655-5500

Email: thilton@amdcpa.com

Web Site: <http://www.amdval.com>

Fax: 314-655-5501



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Tom is a resourceful problem solver and consultant to closely-held business owners and high net worth individuals. Sophisticated tax planning and consulting skills include merger and acquisition consulting, business succession planning, corporate expansion and financing, value creation, and strategic business planning. Valuation skills have been applied in a variety of tax and non-tax contexts to closely-held business interests in corporate or partnership solution, intangible assets and intellectual property in either a business or litigation context. He is currently serving as chair of the AICPA Business Valuation Subcommittee. Tom testifies frequently in federal or circuit court regarding matters of valuation or measurement of commercial damages.

Additional Information:

(Members only information, Public information)

Age Range: 36 to 50

Associations:

AICPA: Bus. Valuation Committee

AICPA: Member

Reference For
Ralph Osterweiller
Application

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Ron Seigneur, CVA, ABV

Personal Information:

Company Name: Seigneur & Company, P.C.

Position: President

Address: 300 Union Blvd., Suite 420
Lakewood CO 80228-6705




Work Phone: 303-980-1111

Email: ron@cpayvalue.com

Web Site: <http://www.cpayvalue.com>

Fax: 303-716-0474



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[Resume File](#)

Additional Information:

(Members only information, Public information)

Age Range: 36 to 50

Ron, an ABV/CPA and CVA, has 20 years experience working with complex valuation & litigation support matters. He is an adjunct professor at the University of Denver College of Law where he teaches financial, management and leadership courses. In addition, Ron has developed and taught advanced business valuation courses for the AICPA and NACVA and presently serves on the AICPA Business Valuations Subcommittee where his primary focus is the technical review of the new Foundations of Business Valuations curriculum and developing technology resources for ABV constituents. Ron was a legal administrator for a 50 attorney Denver firm and is nationally recognized for his work with professional service firms, particularly law firms, on valuation and practice management issues, including retreat facilitation, innovative compensation systems, mediation of shareholder disputes and start-up & break-up issues. He is supported in his firm by a staff of 6, including Brenda Clarke, CVA CPA who also focuses on a wide range of valuation and economic damages engagements. Visit the firm's web site at www.cpayvalue.com for more details on Ron's expertise and areas of practice.

March 28, 1997
Page 2

job to find out the true value and make an objective report to the Court. Frankly, that is the best litmus test I can think of for a business valuation expert.

Mr. Ostermueller demonstrated exemplary skills and qualifications in performing the valuation. He was thorough and diligent in his investigation of the industry; he far exceeded the normal due diligence requirements and went above and beyond regarding attention to detail and documentation of areas which assisted me in showing that the business owner was defrauding my client.

It is with pleasure I provide you with this letter of recommendation for Ralph Ostermueller. I will not hesitate to suggest to clients in the future they retain his services. I might add the professional qualifications and integrity to which he aspires set a very high standard, and it is unfortunate more people in his field hold themselves out as business experts and do not attempt to meet those standards. In this particular case, he put the expert for the business owner to shame, and demonstrated how a business valuation should be done by example of his own due diligence, attention to detail and adherence to his ethical principles.

As a practicing attorney since 1975, I have encountered hundreds of expert witnesses and have prepared thousands of cases for trial. I can tell you Ralph Ostermueller is at the top of my list regarding his credentials, professionalism and integrity.

I am currently a member of the American Academy of Matrimonial Lawyers; and past President of the Missouri Chapter of same; and devote all of my time exclusively to the practice of matrimonial law. I am also chairperson of the Family Law Section of The Missouri Bar, and have been its chair for the past three (3) years. If you have any questions about any other detail of Ralph Ostermueller's credentials, please feel free to contact me at any time.

Sincerely yours,

A large black rectangular redaction box covering the signature area.

By:
James T. Cook

JTC:jj
bcc: R. Ostermueller ✓

BERKOWITZ & COOK

ATTORNEYS AT LAW
SUITE 150
4420 MADISON AVENUE
KANSAS CITY, MISSOURI 64111

GAIL BERKOWITZ
JAMES T. COOK
DAVID K. MATTESON*
* ADMITTED IN MISSOURI & KANSAS

AREA CODE 816
TELEPHONE 753-5000
FAX 753-3641

March 28, 1997

ASSOCIATION OF CERTIFIED
FRAUD EXAMINERS
716 WEST AVENUE
AUSTIN TX 78701

Re: Ralph Ostermueller

Dear Sir/Madam:

I am writing to you regarding Ralph Ostermueller, who just finished an engagement on behalf of one of my clients. Mr. Ostermueller was retained to investigate and value assets, liabilities and fair market value of four (4) separate business entities operated by the Husband. I represented the Wife, and Husband controlled all of the business assets and entities.

The task Mr. Ostermueller faced was monumental as it required extensive forensic accounting; creative discovery and advice to me as the attorney; and sound business judgment as it related to an analysis of personal and business tax returns, particularly with reference to decisions by the business owner to file on a cash versus accrual basis of accounting.

It was Mr. Ostermueller who first discovered errors and possible fraud on the part of the business owner. After Mr. Ostermueller's initial analysis and expert opinion to me, I was able to convince the Court to order an independent, special procedures audit which enabled me to obtain even more information about the manner in which the business owner was conducting his business to the detriment of his wife.

We obtained an excellent result by settlement in this case, and I can tell you Ralph Ostermueller's expertise and work product contributed greatly to my ability to effect such a settlement.

In dealing with Mr. Ostermueller, I found him to be of extremely high character. He demonstrated integrity and a dedication to the ethics and cannons of his profession which are exemplary. It was my observation and impression in working with him and watching him testify and perform his duties as a valuation expert that he placed his duty to the Court first. As he articulated, his client was not the person who paid his bill, but was, in fact, the Court. He indicated to the business owner that he did not really care whether the business was worth \$.25 or \$25,000.00, but that it was his

Subject Matter Expertise

Expertise/Experience in the Business Valuation Profession

- Practicing Business Valuer/Testifier-Expert Witness/Consultant in M & A (Merger/Acquisition & Buy/Sell of privately-held businesses) since 1981. Previous informal mediation-type assignments in Business Valuation-related matters.
- Achieved Business Valuation Designations from:
 - American Society of Appraisers (ASA)-Accredited Senior Appraiser – Business Valuations and Intangibles – 1989, plus 2 recertifications since then, through 2004)
 - American Institute of Certified Public Accountants (AICPA) – Accredited Business Valuer – 1998 (1st year offered), then reaccredited through 2004)
 - Institute of Business Appraisers – (CBA – Certified Business Appraiser – 1998)
- Instructor in Business Valuation Certification Programs for:
 - American Society of Appraisers
 - American Institute of Certified Public Accountants
- Guest Lecturer on Business Valuation for:
 - MO University (CPA/Legal CPE Programs)
 - St. Louis University (Graduate Programs)
 - Lindenwood University (Graduate Programs)
 - Various professional organizations and firms (In-house CPE and Event Speaker)
- International Practising Expert Nomination/Designation:
 - Academy of Experts (London, U.K. – 1994)
- Testifying Expert at Court:
 - U.S. Federal District Court
 - Canadian Supreme Courts
 - U.S. Probate Court
 - Various U.S. State Courts

Please list three references from your field of expertise. All information must be included for the application to be processed.

Name of Reference Thomas E. Hilton M.S.C.P.A./A.B.V. C.V.A. Position Partner
Firm/Business Anders, Munkler & Diehl, L.L.P.
Address 705 Olive 10th Floor
City/State/Zip St. Louis, Mo. 63101 Telephone 314-655-5500

Indicate nature of your relationship with this reference: Tom is currently Chair of the AICPA's Business Valuation Subcommittee. I served on that Subcommittee with him and he is, with me, a member of the nationwide B.V. group Financial Consulting Group, LLC FCG.

Name of Reference Ron Seigneur, C.V.A., C.P.A./A.B.V. Position President
Firm/Business Seigneur & Company, P.C.
Address 300 Union Blvd. Suite 420
City/State/Zip Lakewood (Denver), CO 80228-6705 Telephone 303-980-1111

Indicate nature of your relationship with this reference: Ron & I served together on the AICPA's BV Subcommittee & are both members of FCG & have both been presenters @ AICPA & FCG national conferences & value Law Practices

Name of Reference James F. Cook Attny Position Partner/Attorney
Firm/Business Berkowitz & Cook ATTORNEYS AT LAW
Address 4420 Madison Ave.
City/State/Zip Kansas City, MO 64111 Telephone 816-753-5000

Indicate nature of your relationship with this reference: I have previously served as an expert witness in matters where Mr. Cook represented clients. SEE His Previous Letter of Recommendation attached.

Professional Affiliations

Please list all memberships in applicable professional organizations including Bar Associations and other ADR providers.

Organization American Society of Appraisers
 City/State Washington D.C.
 Years of service (13+) (A.S.A. - BV in 8/89)
 Offices held Business Valuation Committee's
Sub Committees on Education, Public Relations
Member - Int'l. Bd. of Examiners
Instructor - BV courses

Organization Mo. Society of CPAs
 City/State St. Louis MO
 Years of service (22+) (CPA-MO in '70)
 Offices held State Chrm. - B.V./Litig.
Support Committee (3+yrs) & P.R. Comm. (3+yrs)
Member - B.V./Litig. Support Comm. - 5+yrs.
Instructor - CPE Courses

Organization Institute of Business Appraisers
 City/State Plantation FL
 Years of service "98 - '02 (C.B.A. in '98)
 Offices held Mentor - Various CBA Candidates
Reviewer - Reports

Organization American Institute of C.P.A.s
 City/State N.Y. N.Y.
 Years of service (22+) (C.P.A. in '70; A.B.V. in '98)
 Offices held Business Valuation Sub Committee
Chairman - Members' Benefits Sub Committee
Instructor - B.V. Certification & Other Courses
Exam Comm. - ABV - SFAs 141/142 CPE Tech. Re

Organization Assn. of Certified Fraud Examiners
 City/State Austin TX
 Years of service (6+) (C.F.E. in '97)
 Offices held Member

Organization Academy of Experts
 City/State London, U.K.
 Years of service (9+)
 Offices held Member - U.S. - Practising Expert
Financial Consulting Group, L.L.C. - Nat'l.
org'n. of 70 B.V. CPA Firms practicing BV's
Litig. Support

Employment History

Please include the name of immediate supervisor. If none, please indicate.

Current Employer Financial Valuation Group, L.L.C. ^(St. Louis) Telephone 314-965-5921
 Nature of Business Business Valuations Litigation Support Related M&A/Advisory Services
 Dates of Employment "82 - Present Name of Supervisor Terry Allen, CPA/ASA (Des Moines/Ia.)
 Title/Responsibilities Managing Director

(Current) Firm/Business The Ostermiller Group, L.L.C. Telephone 314-965-5921
 Nature of Business Business Valuations Litigation Support Related M&A/Advisory Services
 Dates of Employment "95 - Present Name of Supervisor Self
 Title/Responsibilities Managing Member

Firm/Business Ostermiller's Associates P.C. Telephone 314-965-5921
 Nature of Business - Same as Above + Some Acctg./Taxes/Audit
 Dates of Employment "82 - '94 Name of Supervisor Self
 Title/Responsibilities Pres.

Firm/Business Venture Resources Group (Boston, MA) Telephone N/A
 Nature of Business Franchisor - VR Business Brokers & Mergers/Acqn./Finance Services
 Dates of Employment 1981 - 82 Name of Supervisor (Deceased)
 Title/Responsibilities Mgr. of M&A Services (Midwest) & St. Louis Franchisee

Firm/Business Grant Thornton International Telephone N/A ^{St. Louis} (Office Closed)
 Nature of Business C.P.A.'s Mgmt. Consultants
 Dates of Employment "76 - '81 Name of Supervisor S. Enger/R. Floin
 Title/Responsibilities Pr. Manager/Director - Mgmt. Advisory Services Dept.
(Non-partner) Consl't. - Human Resources (comp'n./Gov't. Operations)

Prev. to Above: Banking/HealthCare-Const'n./2 nat'l. CPA/Mgmt. Consl'tg. Firms

American Arbitration Association Roster Application

Should any section have insufficient space for a complete response, please continue on a separate sheet.

General Profile

Name Ralph Edward Ostermüller Year of Birth 1940

Title Preference: Mr. Mrs. Ms. Miss Judge Prof. Dr. Other _____

Citizenship USA Foreign Languages (fluent only) _____

Firm/Business The Ostermüller Group LLC Position/Title Managing Member

Business Address 1286.5 Crab Thicket Lane

City Des Peres State MO Zip+4 63131-2122

Telephone 314-965-5921 Facsimile 314-821-3310 E-mail ralph@ostermuller.com

Residence Same as Business

City Same as Business State MO Zip+4 63131-2122

Telephone 314-821-2348 Facsimile 314-821-3310 E-mail _____

Preferred mailing address: Business Residence

Firm's Tax ID # 43 1703068 Social Security # 494 42 0330

Academic Achievement

Academic Degrees - Please list all academic degrees as indicated.

Institution Attended St. Louis University

Address St. Louis, MO Field of Study Commerce (M.A. + M.Economics)

Dates Attended 9/58 - 6/62 Degree Received BS in Commerce (M. Philosophy)

Institution Attended _____

Address _____ Field of Study _____

Dates Attended _____ Degree Received _____

Institution Attended _____

Address _____ Field of Study _____

Dates Attended _____ Degree Received _____

Professional Licenses

Please list all professional licenses or registrations. All information must be complete:

Type of license Certified Public Accountant Type of license _____

State & Date MO Aug. 3, 1970 State & Date _____

License # 3362 License # _____

Type of license _____ Type of license _____

State & Date _____ State & Date _____

License # _____ License # _____

Roster Application

Introduction

The criteria for admittance to the American Arbitration Association Roster of Neutrals will differ for specific industries. The strength of the American Arbitration Association lies in the quality of our panel. Therefore, our goal is to provide users with the very best neutrals available. With that in mind, please be sure to fill out the application carefully and complete all pages.

Thank you for your interest in the American Arbitration Association.



American Arbitration Association
Dispute Resolution Services Worldwide



American Arbitration Association

Dispute Resolution Services Worldwide

Arbitrator I

PLEASE NOTE THIS IS A 2 DAY CLASS

Mr. Ralph Ostermueller
The Ostermueller Group LLC
12865 Crab Thicket Lane
Des Peres, MO 63131

Ph: 314.965.5921
Fx: 314.821.3310

E-mail: _____

September	<input type="checkbox"/> ARBONE5104 Chicago, IL	09/18/03	-9/19/03
October	<input type="checkbox"/> ARBONE3004 Atlanta, GA	10/16/03	-10/17/03
November	<input type="checkbox"/> ARBONE7702 Denver, CO	11/04/03	-11/5/03
December	<input type="checkbox"/> ARBONE7103 Dallas, TX	12/02/03	-12/3/03

Continuing Education

This class has been approved for Continuing Education Credits.

Please mark the above class you will be attending

Limited Enrollment:

To ensure quality instruction, enrollment is limited. Therefore, please register as soon as possible.

Pre Training Exercise

Interactive CD-Rom training exercise completed prior to the scheduled training date.

Registration Fee: \$600.00

Includes Manual, Materials, Breakfast and Lunch

Please note this is a 2 day Class

Day 1

Cancellation Policy:

If cancellation is not received five (5) days prior to the program date, registration fees are non-refundable

- 9:00 **Welcome and Introductions**
- 10:15 **Ethics & Disclosure**
- 12:00 **Lunch Provided**
- 1:45 **Arbitrator's Role & Authority**
- 2:00 **AAA Case management**
- 3:30 **Pre-Hearing Management**
- 5:00 **Adjourn**

Payment Information

Visa, MasterCard or American Express only.

Day 2

Check #: _____ is enclosed.

Card #: _____

- 9:00 **Rules & Procedures**
- 10:15 **Evidentiary Hearing**
- 12:00 **Lunch Provided**
- 1:30 **Award Writing**
- 3:30 **Question & Answer**
- 4:00 **Adjourn**

Expiration: _____

Signature: _____

Register by fax or mail to:
American Arbitration Association
3200 N. Central Ave., #2100
Phoenix, AZ 85012
ph: 602.734.9322
fx: 602.279.3077

Attn: Carol Redman



American Arbitration Association
Dispute Resolution Services Worldwide

Department of Neutrals' Services
Harry Kaminsky
National Vice President

Office of Neutrals' Education

3200 North Central Avenue, Suite 2100

Phoenix, AZ 85012-2441

telephone: 602 734 9300, facsimile: 602 279 3077

www.adr.org

June 6, 2003

Ralph E. Ostermueller
The Ostermueller Group Llc
12865 Crab Thicket Lane
Des Peres, MO 63131

Dear Mr. Ostermueller:

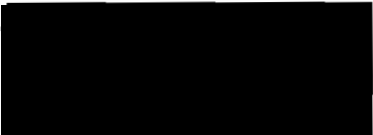
On behalf of the Office of Neutrals' Education, congratulations on your appointment to the AAA's National Roster of Neutrals.

As you are aware, you are required to complete the AAA's *Arbitrator I: Fundamentals of the Arbitration Process and an Introduction to Case Management Techniques* training program prior to being listed on cases administered by the Association. We have scheduled in various locations Arbitrator I programs and encourage you to enroll early using the attached registration form. We expect these classes to fill quickly, so please register as soon as possible.

Should you have any questions regarding this mandatory training program or other questions relating to ongoing mandatory training requirements, please feel free to contact either your regional office or the Office of Neutrals' Education.

Again, congratulations. I look forward to seeing you at a future training program.

S/


Harry Kaminsky