

SELECTED VALUATION ASSIGNMENTS

<p>2015</p> <ul style="list-style-type: none"> Barbaroa Restaurant net asset valuation Hailey Coffee Company fair market asset valuation Idaho Waste Systems review appraisal Parklane Management Company estate tax valuation Southfield Dairy net equity value of partner interest Tri-County Supply fair market equity valuation <p>2014</p> <ul style="list-style-type: none"> Boise Therapeutic Massage fair market equity valuation Classic Interiors fair market asset valuation Dave Grant Hay value of minority Class B non voting stock Farmers Insurance arms-length sale valuation Ireland Bank real estate holding entity valuation King Machine non control interest valuation Valley Auto Body & Paint summary calculation <p>2013</p> <ul style="list-style-type: none"> Agri-Stor Company Northwest and related entities Alignment Specialists, Inc. Andrews Seed, Inc. Bauscher Investments CT Agland Properties The Ewing Company Real Estate Development Gym Outfitters Highland Valley LLLP Limited Family Partnership and Utility Holdings Large Paving and Asphalt Company and Real Estate Family Holding Company Family LLC Partnership Assets Sandpoint Airport Inverse Condemnation Review Appraisal Western Core Company Review Appraisal <p>2012</p> <ul style="list-style-type: none"> Artis Metals Building Maintenance Company High End Furniture Mfg & Sales Property Management Company Wood Windows, Inc. - Supplier Family Holding Company Barbaroa Restaurant Holdings of Revocable Trust Independent Title & Abstract Company Family Partnership Assets <p>2011</p> <ul style="list-style-type: none"> Century Partners Idaho Flying H Trailer Ranch - trailer park Family Trust Holdings Corporate Retirement Annuity Plan Point of Interest Data Provider Fee Ownership in Two Real Estate Parcels <p>2010</p> <ul style="list-style-type: none"> Airline Eqt & Support Manufacturer Western Waste Services - recycling/waste disposal Electrical Contractor General Contractor/Development Company Limited Family Partnership and Holdings General Contracting Company Gas Exploration - value of individual stockholders <p>2009</p> <ul style="list-style-type: none"> Arlo Lott Trucking - trucking firm D & B Supply - farm supplies 	<ul style="list-style-type: none"> Utility Holding Company Gas Research Companies Auto Dealership <p>2008</p> <ul style="list-style-type: none"> Real Estate Development Company - development Interpath Services - medical services company Property Management Services - condo rental/maintenance Food Products Manufacturer - specialty niche Valley Temp Services Upper Valley Chemical Ron Sharp Development/Management Flatbread Community Oven <p>2007</p> <ul style="list-style-type: none"> Bentley Door Company - garage doors Commercial Newspaper Service - newspaper printer Fearless Farris Stinker - C-store/gas chain G-V L.P. South Boise Child Care - child care facility SW Dental Associates - dental practice TKS, LLC - real estate development company <p>2006</p> <ul style="list-style-type: none"> Diamond View Assisted Living, LLC - assisted living center Idaho Agronomics, Inc. - agricultural/fertilizer bulk plant & retail Affinity, Inc. - mental health human services Family Trust - stock holdings <p>2005</p> <ul style="list-style-type: none"> Family Trust - stock holdings Mustard's Grill - hot dog kiosk Hydroblend, Inc. - food coating/processing Powder River Motors, Inc. - auto dealership The Mail Center, Inc. - mailbox/shipping Rocky Mountain Hardware, Inc. - door hardware mfg & dist The Masonry Center, Inc. - building material wholesaler Fearless Farris Stinker - gas and C-store Black Sands Resort - RV park <p>2004</p> <ul style="list-style-type: none"> Ranch & Restaurant - minority interest value SouceOne, Inc. - voice & data tech The Advocacy & Learning Associates - counseling Inspire Technologies, Inc. - semi-conductor mfg Family Trust - RE holding company <p>2003</p> <ul style="list-style-type: none"> Silver Creek Distillers - alcohol producer/distiller AChD v Gregerson - just compensation taking Heating & Cooling Company - service business AChD v. Oliver Investments - just compensation taking C-A-L Stores Companies, Inc. - retail stores Thomsen Golf - golf course <p>2002</p> <ul style="list-style-type: none"> Alta+Cast, LLC - healthcare connectivity software designer Group One, Inc. - residential real estate company Wilson-Bates Appliances / Furniture - furniture/appliance retailer The Farmhouse Collection, Inc. - high-end furniture mfg co Western Heating & Air Conditioning - contractor Intermountain Industries, Inc. - closely-held public utility <p>2001</p> <ul style="list-style-type: none"> Wade & Co., Inc. - RE holding company Lewis & Co., Inc. - RE holding company
---	---

ARTHUR BERRY & COMPANY

9095 S. Federal Way, Suite 204, Boise, Idaho 83716
 Tel 208-336-8000 Fax 208-345-0609

**This list is not complete due to client confidentiality*

View all listings at www.arthurberry.com

- Larson Trucking Co., Inc. – trucking company
 Win-Tech, Inc. – auto transmission
 Steve Smith Photography, Inc. – stock photographer
 Western Heating & A/C – HVAC contracting
 Snake River Motorsports – sport vehicles sales/service
 Lone Star Motorsports – sport vehicles sales/service
 Lone Star Properties, LLC – RE holding company
 Flying H Trailer Ranch, Inc. – RE partnership
- 2000** Williams' Ustick 80 interest – RE partnership
 Diamond Sports Inter-Tainment – entertainment production
 All Health Wellness Center – chiropractor/RE
 Neverstop Computing – software development
 The Farmhouse Collection, Inc. – furniture mfg/design
 Rhino Metals, Inc. – metal fabrication
 Skateworld – roller skating rink
 Garro Sheep Company, Inc. – sheep ranching
 Center for Human Growth – psychology/consulting
 Sturtevant's of Sun Valley – sporting goods
 Michel's Christiania – restaurant
 Buckhorn Electric, Inc. – electrical contracting
 Mobile Auto Doctor, Inc. – auto repair
 Shoreline Psychological Assoc – counseling service
 Thomas Family RE Investments – RE inv holding co
 Rocky Mountain Sash & Door – mfg/distr door hardware
- 1999** Wood Windows, Inc. – distributor
 Boise Industrial Foundation, Inc. – RE holding & development
 Dispute Resolution Management, Inc. – enviro consulting firm
 Steiger Construction – construction co
 L. B. Trucks – truck leasing corp
 Owens Chiropractic – chiropractic practice
 Papa Joe's Pizza – 3 location ptrship
 Rhapsody Manufacturing – perfume/lotion mfg
- 1998** Mega Car Wash – car wash
 Percussionaire, Inc. – drug development
 Joe Cenarrusa Corp & Holding Co – restaurant holding co
 Vista Medical Clinic – medical practice
 Western Trailer Co – truck/trailer fabrication
 Intermountain Industries, Inc. – holding co of Intmtn Gas, Boise
 SHRCO, Inc. – steel products mfg
 Business Psychology Associates – medical case management
 Idaho Fresh-Pak, Inc. – potato processing
- 1997** Quality Design Systems – software development
 Idaho Orthopaedic & Sports Clinic, PA – ortho surgeon
 Disaster Kleenup/Treasure Valley – disaster cleanup
 Paragon Commercial Group – comm RE/prop management
 Douglas Crandall Law Practice – law practice
 Haugebak Gravel Mine – gravel mine
 Thomsen Golf, Inc. – golf course
 McCall Brewing Company – microbrewery
 Life's Doors Hospice, Inc. – hospice service
 Powder River, Inc. – livestock gate/fence distribution
 Jack's Metalworks, Inc. – metal fabrication
- 1996** Daytona Beach Hilton – hotel minority interest
 Cooper Norman – CPA ptrship
 Mountain Fresh Produce – produce sales & distrib
- A Avenue Health Services – pharmacy
 Linella, Inc. & Bronco Motors, Inc. – auto dealerships
 Idaho Peterbilt, Inc. – new/used truck/trailer sales
- 1995** Hunziker Construction, Inc. – highway construction
 D.P.I. – fertilizer distributor/RE
 Melaleuca, Inc. – internat'l multilevel sales
 Eugene C. Thomas Family LP – utility family ptrship
 NEB-I RE Holdings/D&B Supply – 6 store retail chain
 Golden West Advertising – signage mfg
 Access Long Distance/Comstock – long distance carrier
 Nelson-Ball Paper Products, Inc. – 5 site paper products mfg
 Bill's Service Parts Co. – wholesale/retail auto parts
 Applied Process Controls – electronic warehouser
 Hitchrack C-Store/Motel – c-store & motel
 Vowels Logging, Inc. – logging company
- 1994** Parkinson Estate – securities holding
 Western Aircraft – aviation sales/repair/lease
 Consolidated Property Management – property management
 Fall Creek Company of Idaho, Inc. – marina/store & RE
 Mountain Home Development Co. – land development
 Valley Chemical, Inc. – fertilizer mfg
 American Bancorp DBA ABC Bank – multi site bank
 D & F Engineers – engineering
 E & R Transportation – trucking
- 1993** Bliss Valley Foods, Inc. – mushroom production/distribution
 Ripley Doorn, CPA – CPA Ptrship
 Funk Irrigation & Implement – irrigation dealer
 Howard Johnson Motor Inn – motel/RE
 Wild Waters – water recreation park
 Ocean View Resort – Oregon coast resort/hotel
 Intermountain Food Stores, Inc. – 6 store grocery chain
- 1992** Intermountain Industries, Inc. – natural gas distributor
 Clear Springs Trout – fish production/sales
 Continental Foods, Inc. – food distribution
 Security Title Co. of Idaho – title company
 Paul Chemical & Fertilizer – fertilizer/chemical sales
- 1991** Hong Kong Restaurant – restaurant
 Tapadera Restaurant & Motor Inn – motel
- 1990** Chateau Drug/PEK Corp – Sun Valley drug store