

## CURRICULUM VITAE

1/1/2023 (Date of Last Update)

**GARY R. SKOOG, PhD.**

### BUSINESS ADDRESSES

Legal Econometrics, Inc.  
324 Bay Tree Circle  
Vernon Hills, Illinois 60061  
(847) 729-6154 (voice)  
[www.legaleconometrics.com](http://www.legaleconometrics.com)

De Paul University  
Department of Economics  
1 E. Jackson Blvd., Room 6225  
Chicago, Illinois 60604

[gskoog@umich.edu](mailto:gskoog@umich.edu)

### EDUCATION

- 1976 University of Minnesota Ph.D., Economics  
Thesis: Two Essays in Time Series Analysis
- 1968 University of Michigan B.A., Mathematics  
(including actuarial science) and Economics – High Distinction and Phi Beta Kappa

### PROFESSIONAL SOCIETY MEMBERSHIPS AND AFFILIATIONS

President (2007-8), National Association of Forensic Economics (NAFE) and Charter Member; former Mid-West Vice President and Board of Directors Member, 2003-2005; Past President's Award Winner, 2010, for Outstanding Service to NAFE; Econometric Society; American Academy of Economic and Financial Experts (AAEFE);

### EXPERIENCE

- (Academic) 1989- Faculty member (adjunct), De Paul University.  
Courses Taught: Economics for Decision Making; Money, Banking, and Economic Activity; Statistical Forecasting and Applied Time Series and Forecasting (in the MA program in the Economics Department. Periods of most active teaching, 1989-2011; visiting professor in Bahrain, 2010).
- 1980-1985 Assistant Professor, University of Chicago, Department of Economics. Taught various Ph.D. economics courses and served on students' Ph.D. examining and thesis committees.
- 1976-1980 Assistant Professor, Graduate School of Business, University of

- Chicago. Taught business forecasting, and various econometrics courses, in both the Ph.D. and MBA Programs.
- 1976 Visiting Instructor, University of Wisconsin, Department of Economics. Taught graduate macroeconomic theory course.
- 1974-1975 University of Minnesota, Department of Economics. Taught in graduate microeconomic theory courses with Regents' Professor Leonid Hurwicz and Professor James Henderson  
Note: Professor Hurwicz Sims won the 2007 Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel (the Nobel Prize in economics).
- 1972-1973 University of Minnesota, Department of Economics. Taught in graduate macroeconomics theory courses with Professors Thomas Sargent, Christopher Sims and John Kareken.  
Note: Professor Sargent and Professor Sims both won the 2011 Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel (the Nobel Prize in economics).
- 1971-1972 University of Minnesota, Department of Economics. Taught in graduate microeconomics theory courses with Professors Edward Foster, Peter Clark and Leonid Hurwicz
- 1968-1971 University of Minnesota, Department of Economics. Taught principles of economics courses.

## **OTHER ACADEMIC ACTIVITIES**

Special Editor, with William Rogers, of "Data Points" section of *Journal of Legal Economics*, since April, 2013

Referee for the leading academic journals and organizations in economics, econometrics, and statistics, including: *Econometrica*; *Journal of Political Economy*; *Journal of Econometrics*; *International Economic Review*; *Journal of Business*; *Journal of the American Statistical Association*; *Journal of Legal Economics*; *Journal of Forensic Economics* and *Litigation Economics Review*.

Referee for book publishers, including Stanford University Press, Oxford University Press and Prentice Hall, Inc.

Referee for National Science Foundation.

## **NON-ACADEMIC EXPERIENCE**

1988- President, Legal Econometrics, Inc. (See Appendix 1)

1988-1995 Statistician and economist. Engaged in baseball salary arbitration preparation and consultation.

- 1985-1988 Vice President, R.C.F., Inc.  
Econometric methods and economics consulting.
- 1981- Economics consultant for attorneys; services included providing present value calculations, personal injury/wrongful death cases, copy infringement evaluation, and asset evaluations involving foreign denominated assets, and many others. Clients included I.R.S., large and small law firms as well as city, state and federal government entities; testified in various U.S. District Courts, State Courts and U.S. Tax Court.
- 1982-1987 Officer in Association of Personal Computer Users (APCU), a professional micro-computer group; University of Chicago I.B.M. PC User Group President, 1983-1985; APCU President, 1985-1987.
- 1984-1990 Co-chairman and Chairman, Committee on Computerization, Society of American Baseball Research – (SABR).
- 1977- Economics consultant – time series analysis, forensic economics, and forecasting.
- 1973-1976 Consultant, Federal Reserve Bank of Minneapolis.
- 1971 Assistant Economic Affairs Officer, United Nations Conference on Trade and Development (UNCTAD) Geneva, Switzerland (4 months).

## **PUBLICATIONS**

## **PUBLICATIONS**

"Worklife Expectancies Two Plus Years after the Start of the Covid-19 Pandemic," *Journal of Forensic Economics*, 30(1), 2022, p. 91-98, (with Kyrst V. Krueger and James E. Cieccka).

"Worklife Expectancies of Railroad Workers Based on the Twenty-Seventh Actuarial Valuation Using Competing Risks/Multiple Decrement Theory and the Markov Railroad Model" *Journal of Forensic Economics*, 29(1), 2020, p. 91-100, (with James E. Cieccka; appearing February, 2021).

"The Markov Model of Years to Final Separation from the Labor Force 2012-17: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors" by Gary R. Skoog, James E. Cieccka and Kurt V. Krueger, *Journal of Forensic Economics*, 28(1-2), p. 109 - 195.

"The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency,

Shape, Percentile Points, and Bootstrap Standard Errors" by Gary R. Skoog, James E. Ciecka and Kurt V. Krueger, *Journal of Forensic Economics*, 28(1-2), p. 15 - 108.

"Life Expectancies and Annuities: A Modern Look at an Old Fallacy" (with James E. Ciecka), 91:3, 163-170 (2018), , *Mathematics Magazine*

"Individual and Joint Life Annuities from 2014 Extended U.S. Life Tables," Gary R. Skoog (with Edward Foster), 2018. *Journal of Legal Economics* 24(1-2): pp. 107–114.

"Expected Labor Force Activity and Retirement Behavior by Age, Gender, and Labor Force History" 2017, (with James E. Ciecka), *Statistics and Public Policy* 4(1), 1-8, plus Appendix and Supplementary Material.

"Decompositions of 1 That Incorporate Growth" (with James E. Ciecka), *Journal of Legal Economics*, 22(1), October, 2015, p. 39-54.

"Transitions Into and Out of Disability," *Journal of Forensic Economics*, December 2015, Vol. 26, No. 1, pp. 17-51, (with Kurt V. Krueger), (appearing in print in early 2016, accessible electronically on the Journal of Forensic Economics web site for subscribers, at <http://www.journalofforensiceconomics.com/doi/pdf/10.5085/0898-5510-26.1.17>).

"Decompositions of 1 Related to Term Annuities, Whole Life annuities, and Temporary Life annuities" (with James E. Ciecka), *Journal of Legal Economics*, 21(2), April, 2015, p. 39-52.

"A Perpetuity, Life annuity, and Life Insurance Related to a Decomposition of 1" (with James E. Ciecka), *Journal of Legal Economics*, 21(1), October, 2014, p. 57 - 65.

*Worklife Expectancies of Railroad Workers Based on the Twenty-fifth Actuarial Valuation* (with James Ciecka), Washington, D.C., 2014: The Association of American Railroads, available at [https://www.aar.org/Documents/Operations/AAR Monograph 25th Valuation.pdf](https://www.aar.org/Documents/Operations/AAR%20Monograph%2025th%20Valuation.pdf) .

"Worklife Expectancy of Railroad Workers Based on the Twenty-Fifth Actuarial Valuation Using Both Competing Risks/Multiple Decrement Theory and the Markov Railroad Model" *Journal of Forensic Economics*, 25(2), 2014, p. 109 - 127, (with James E. Ciecka).

"An Autoregressive Model of Order Two for Worklife Expectancies and Other Labor Force Characteristics with an Application to Major League Baseball Hitters" (with James E. Ciecka), *Journal of Legal Economics*, 18(2), April, 2012, p. 47 - 78.

"Recursions in Forensic Economics" (with James E. Ciecka), *Journal of Legal Economics*, 18(2), April, 2012, p. 143 - 160.

"Probability Mass Functions in Forensic Economics" (with James E. Ciecka), *Journal of Legal Economics*, 18(1), October 2011, p. 95 - 107.

"The Markov Process Model of Labor Force Activity: Extended Tables of Central Tendency, Shape, Percentile Points, and Bootstrap Standard Errors" (with James E. Ciecka and Kurt V. Krueger), *Journal of Forensic Economics*, 22(2), August 2011, p. 165 - 229.

"Interchangeability of the median operator with the present value operator" (with James E. Ciecka), *Applied Economics Letters*, 2012, **19**, p. 477-481.

"A Markov Process Model of the Number of Years Spent in Major League Baseball" (with Anthony C. Krautmann, James E. Ciecka) in *Journal of Quantitative Analysis in Sports*, 6(4), August, 2010.

"Probability Mass Functions and Their Characteristics for Years in Retirement, and Years to Retirement Within the Markov Model" (with James Ciecka), *Demography*, 47(3), August, 2010, p. 609-628 and online supplement

"Present Value Recursions and Tables," with James E. Ciecka, *Journal of Forensic Economics*, 21(1), December 2009, p. 63 - 98. (appeared January, 2010).

"The Economics of Personal Injury and Wrongful Death Litigation: The State of Illinois," (with James E. Ciecka) *Journal of Forensic Economics*, 20(3), Fall 2007, p. 271-314. (appeared May, 2009).

"The Relation between Two Present Value Formulae," with James E. Ciecka and Gerald D. Martin, *Journal of Legal Economics*, Volume 15, No. 2, April, 2009, pp. 61-74.

"Comment on paper by Butt, Haberman, Verrall and Wass)", *Journal of the Royal Statistical Society*, 171(4), 2008 p. 802-803.

"Arithmetic Means, Geometric Means, Accumulation Function and Present Value Functions" (with James E. Ciecka), *The Earnings Analyst X*, 2008 p. 1-29.

"Allocation of Worklife Expectancy and the Analysis of Front and Uniform Loading with Nomograms," (with James Ciecka), *Journal of Forensic Economics*, 19(3), Fall 2006, p. 261-296. (appeared Sept, 2007).

"Worklife Expectancy Via Competing Risks/Multiple Decrement Theory with an Application to Railroad Workers," (with James Ciecka), *Journal of Forensic Economics*, 19(3), Fall 2006, p. 243-260. (appeared Sept, 2007).

*Worklife Expectancies of Railroad Workers Based on the Twenty-Third Actuarial Valuation* (with James Ciecka), Washington, D.C., 2007: The Association of American Railroads, available at <http://www.aar.org/pubcommon/documents/AARMonograph.pdf>.

"Full and Part Time Worklife Expectancy", (with James Ciecka and Kurt Krueger), *Journal of Forensic Economics* 19(1), Winter 2006, pp. 61-82.

“Markov Model Worklife Expectancies and Association of American Railroads Type Worklife Expectancies of Railroad Workers Based on the Twenty-Second Actuarial Valuation of the US Railroad Retirement Board” (with James E. Cieccka), *The Earnings Analyst VIII*, 2006 p. 13-25

“The Markov Assumption for Worklife Expectancy” (with Edward Foster), *Journal of Forensic Economics* 17(2), Spring/Summer 2004, pp. 167-183. (with the paper appearing in September, 2005)

“Reconsidering and Extending the Conventional/Demographic and LPE Models: The *LPd* and *LPi* Restricted Markov Models,” (with James Cieccka), *Journal of Forensic Economics* 17(1), Winter 2004, pp. 47-94. (with the paper appearing in June, 2005)

“Probability Mass Functions for Years to Final Separation from the Labor Force Induced By the Markov (Increment-Decrement) Model,” with James Cieccka, *Journal of Forensic Economics* 16(1), Winter 2003, pp. 51-86. (with the paper appearing in 2004).

“The New Gamboa Tables: A Critique,” with James Cieccka and James Rodgers, *Journal of Legal Economics*, Fall, 2002, pp. 61-86. (with the paper appearing in 2004).

“Parameter Uncertainty in the Estimation of the Markov Model of Labor Force Activity: Known Error Rates Satisfying Daubert” with James Cieccka; to appear in *Litigation Economics Review*, Vol. 6, No. 2, Winter, 2002, pp. 1-27. (with the paper appearing in December, 2004).

“The New Worklife Tables’ Critique: Rejoinder”, with David Toppino, *Journal of Forensic Economics* 15(1), Winter 2002, pp. 81-97. (with the paper appearing in July, 2003)

“The Magic Box: Logical Relations Among Present Value Variables” (with Gerald Martin), *The Earnings Analyst*, 2005, Volume VII, p. 1-14; a subset of this paper has appeared at paragraph 1260 of Martin, Gerald D., *Determining Economic Damages*, 2003, Costa Mesa, CA: James Publishing, Inc.

“Probability Mass Functions for Additional Years of Labor Market Activity Induced by the Markov (Increment-Decrement) Model”, with James Cieccka, *Economics Letters*, Vol. 77, No. 3, pp. 425-431.

“The Markov (Increment-Decrement) Model of Labor Force Activity: New Results Beyond Work-Life Expectancies,” with James Cieccka, *Journal of Legal Economics*, Volume 11, No. 1, Spring/Summer, 2001, pp. 1-21.

“The Markov (Increment-Decrement) Model of Labor Force Activity: Extended Tables of Central Tendency, Variation and Probability Intervals,” with James Cieccka, *Journal of Legal Economics*, Volume 11, No. 1, Spring/Summer, 2001, pp. 23-87.

“An Essay on the New Worklife Expectancy Tables and the Continuum of Disability Concept”, *Journal of Forensic Economics*, Vol. 14, No. 2, 2001, pp. 135-140, with James Cieccka

“Disability and the New Worklife Expectancy Tables from Vocational Econometrics, 1998: A Critical Analysis”, *Journal of Forensic Economics*, Vol. 12, No. 3, 1999, pp. 239-254 (with David C. Toppino).

“Worklife Expectancies of Railroad Workers”, *Journal of Forensic Economics*, Vol. 11, No. 3 1998, pp. 237-252 (with James Cieccka).

“Local Asymptotic Specification Error Analysis,” *Econometrica*, Vol. 52, No. 4 (July 1984), pp. 873-885. (with Nicholas Kiefer).

“Systematically Missing Data in Econometric Models: Some Identification Considerations,” *Staff Report No. 13*, Federal Reserve Bank of Minneapolis (November 1976).

“Causality Characterizations: Bivariate, Trivariate, And Multivariate Propositions,” *Staff Report No. 14*, Federal Reserve Bank of Minneapolis (November 1976).

“Measuring Runs Created: The Value Added Approach,” in *The Bill James Baseball Abstract*, New York: Ballantine Books, 1987, pp. 280-285.

#### CHAPTERS IN BOOKS

Skoog, Gary R., "Hedonic Valuation Issues," Chapter 14 in *Forensic Economics: Assessing Personal Damages in Civil Litigation*. NY: Palgrave Macmillan, 2016, pp. 221-244.

Skoog, Gary R. and James E. Cieccka, "Evolution of Worklife Expectancy Measurement," Chapter 4 in *Forensic Economics: Assessing Personal Damages in Civil Litigation*. NY: Palgrave Macmillan, 2016, pp. 33-56.

Skoog, Gary R., and James E. Cieccka. 2009. “Markov Work Life Table Research in the United States.” *Personal Injury and Wrongful Death Calculations: Transatlantic Dialogue*, Contemporary Studies in Economic and Financial Analysis, Volume 91, 135-158.

“Recent Developments in the Measurement of Labor Market Activity (with James E. Cieccka), Chapter 6 of *Developments in Litigation Economics*, Contemporary Studies in Economic and Financial Analysis, Volume 87, edited by Patrick A. Gaughan and Robert J. Thornton, Amsterdam, Holland: Elsevier, 2006, p. 119-157.

“The Markov Assumption for Worklife Expectancy (with Edward M. Foster), Chapter 12 of *Economic Foundations of Injury and Death Damages*, edited by Roger T. Kaufman, James D. Rodgers and Gerald D. Martin, Northampton, MA, USA: Edward Elger Publishing Limited, 2006 reprinted from the *Journal of Forensic Economics*, 17(2), 2004, Spring/Summer, p. 167-183.

“The Markov (Increment-Decrement) Model of Labor Force Activity (with James E. Cieccka), Chapter 13 of *Economic Foundations of Injury and Death Damages*, edited by Roger T. Kaufman, James D. Rodgers and Gerald D. Martin, Northampton, MA, USA: Edward Elger Publishing Limited, 2006 reprinted from the *Journal of Legal Economics*, 11(1), 2001, Spring/Summer, p. 1-21.

“The Net Discount Rate: Logical Relations Among Present Value Variables (with Gerald D. Martin), Chapter 33 of *Economic Foundations of Injury and Death Damages*, edited by Roger T.

Kaufman, James D. Rodgers and Gerald D. Martin, Northampton, MA, USA: Edward Elger Publishing Limited, 2006 reprinted from *The Earnings Analyst*, Volume VII, 2005.

## **INVITED ADDRESSES**

“Life Care Plans, Household Services, and Their Evaluation by Forensic Economists,” invited presentation to the International Symposium on Life Care Planning, sponsored by the Foundation for Life Care Planning Research and the International Academy of Life Care Planners Section of the International Association of Rehabilitation Professionals (IARP), 2009 Conference, Lincolnshire, Illinois

“Hedonic Damages,” American Rehabilitation Economics Association (AREA) 2009 Annual Spring Conference, Chicago, IL (opposing them, with Tom Ireland)

“Worklife Expectancies of Railroad Workers and Obtaining Set-Offs of RRB Disability Annuities,” invited presentation to the National Association of Railroad Trial Counsel, 2007 Fall Meeting, Austin, Texas, October 12, 2007

“LPE (Living, Participation, Employment) Models,” invited presentation to the American Association of Rehabilitation Economics (AREA) 2007 Annual Spring Conference, Pittsburgh, Pennsylvania

“Worklife Expectancies and Railroad Workers,” invited presentation to the National Association of Railroad Trial Counsel, Special Litigation Conference XVII, Whistler, British Columbia, Canada, February 8, 2007

“Worklife – Years of Activity and Expectancy: Extended Theory and Tables”, invited presentation to the International Association of Rehabilitation Professionals (IARP) 2004 Forensic Conference, San Antonio, Texas

“Tables (of Gamboa, VE and VEI) Attempting to Measure Disabled Worklife Expectancy”, invited presentation to the International Association of Rehabilitation Professionals (IARP) 2004 Forensic Conference, San Antonio, Texas

“The Allocation of Worklife Expectancy and the Analysis of Front and Uniform Loading” (with James Ciecka) invited presentation for Fall, 2004 AAEFE meetings in Nashville, Tennessee

“Recent Developments in Worklife Expectancy and Years to Final Separation” (with James Ciecka), invited presentation to American Rehabilitation Economics Association (AREA) 2004 Annual Spring Conference, Reno, NV

“Recent Developments in Worklife Expectancy” (with James Ciecka) invited presentation for Fall, 2003 AAEFE meetings in Santa Fe, New Mexico

The New Worklife Expectancy Tables invited presentation, American Rehabilitation Economics Association (AREA) 2001 Annual Spring Conference, Reno, NV

## **SELECTED UNPUBLISHED PAPERS PRESENTED AT MEETINGS**



“Worklife Expectancy Reductions for Medical Conditions,” paper presented at the January, 2012 NAFE sessions of the Allied Social Sciences Association meetings, San Francisco, CA (with James Cieccka and Robert Shavelle)

"A Note on Lost Pension Benefits and Household Services in Wrongful Death Cases: Some Useful Information Gleaned from Probability Mass Functions," paper presented at the June, 2010 Western Economics Association meetings, Portland, OR (with James E. Cieccka),

“Worklife in a Three State Markov Model with CPS Disability,” paper presented at the Autumn, 2006 Salt Lake City economics meetings, (with James Cieccka and Kurt Krueger)

“Worklife Expectancy: Theoretical Results”, paper presented at the 2002 American Economics Association meetings, Atlanta, GA

“State Aggregation in the Increment-Decrement Model: The General Conditions, With an Application to Disability”, paper presented to the Western Economics Association annual meetings, Seattle, 2002

## APPENDIX 1

Dr. Skoog and Legal Econometrics, Inc. have furnished litigation support services, expert witness, and/or non-testifying consulting services in the areas of:

- annuity evaluation
- anti-trust
- banking
- bankruptcy
- baseball salary arbitration
- breach of contract
- copyright damages
- cost analyses
- demand systems modeling and forecasting
- dissolution/divorce
- employment discrimination - liability determination
- employment discrimination - damages determination
- construction delay
- economic analysis of business opportunity
- electrical utility rate analysis
- environmental economics
- experimental design
- hospital and health costs analysis
- household services
- international asset valuation
- insurance defense
- lender liability
- loss of business opportunity
- lost profits forecasting
- Monte Carlo modeling
- patent damages
- personal injury
- product liability
- railroad lost wages and benefits
- real estate taxation damages - tax rates
  - under-represented to homeowners
- sample survey methodology
- statistical hypothesis and significance testing
- statistical analysis of marketing data
- structured settlements
- taxation
- tortious business interference
- valuation of business
- wrongful death
- wrongful termination of distributorships

## APPENDIX 2

### REPRESENTATIVE REFERENCES

McDermott, Will & Emery 227 W. Monroe Chicago, Illinois 60606-5096	Thomas C. Borders (312) 372-2000 taxation & general economics and statistics
Quarles and Brady, LLC 500 W. Madison St. Ste 3700 Chicago, Illinois 60611	John A. McDonald (312) 715-5010 employment law and general litigation
Fulbright & Jaworski 1301 McKinney, Suite 5100 Houston, Texas 77010-3095	Stephen C. Dillard (713) 651-5507 personal injury and structured settlements
U.S. Department of Justice Tax Division 555 4th Street N.W. Washington D.C. 20044	Attorney John A. DiCicco (202) 244-8817 taxation
Much Shelist Freed Denenberg Ament & Eiger 200 N. LaSalle Suite 210 Chicago, Illinois 60601	John Ward (312) 621-1699 general litigation antitrust and bankruptcy
Lewis and Roca Lawyers 40 North Central Avenue Phoenix, Arizona 85004-4429	George L. Paul (602) 262-5326 econometrics and statistics in business litigation
Welch, Wulff & Childers in Mid America Plaza 7101 Mercy Road Suite 201 Omaha, Nebraska 68106-2616	Thomas D. Wulff Tom White (402) 398-1762 business valuation

## APPENDIX 3

Representative clients have included:

### Government

United States Department of Justice  
United States Treasury  
Illinois Attorney General  
City of Chicago  
City of Evanston  
City of Rockford

### Law Firms - Defense

Abramson, Murtaugh & Coghlan  
Arnstein & Lehr  
Barker & Castro, LLC  
Bassford Remele (Minneapolis)  
Bollinger & Ruberry  
Cassiday, Schade  
Cisneros Clayson & Marias (Las Vegas)  
Claussen, Miller PC  
Cremer Spina  
Dowd & Dowd  
Durkin, McDonnell, Clifton & O'Donnell, PC  
Dykema Gossett, LLC  
Eichhorn & Eichhorn, LLP  
Flaherty, Jacobson & Youngerman, PC  
Fletcher & Sippel, LLC  
Flynn & Wirkus, PC (Boston)  
Fraterrigo, Beranek, Feiereisel & Kasbohm  
Freeborn & Peters  
French, Kezelis & Kominiarek  
Fulbright & Jaworski  
Fulcher Hagler (Georgia)  
Gallagher Sharp (Cleveland)  
Gardner & Rans  
Grant, Ross & Fanning  
Hanna, Campbell and Powell (Akron)  
Haynes, Studnicka, Kahan, O'Neill & Poulakidas  
Heyl, Royster, Voelker & Allen (Rockford, Peoria)  
Hinshaw & Culbertson, LLP  
Hopkins & Sutter  
Horvath & Lieber  
Hutchinson & Steffen (Las Vegas)  
Jerome McSherry & Associates  
Johnson & Bell, LTD  
Kralovec & Marquard, Chartered  
Kennedy & Associates, P.C.  
Kiesler & Berman  
Litchfield & Cavo, LLP  
Lord, Bissell and Brook  
Maisel & Associates  
MacCabe & McGuire  
McBride Baker & Coles  
McLennon and McFadden  
McDermott, Will & Emery  
McKenna Storer  
McKenna Long & Aldridge LLP  
Merlo Kanofsky & Gregg Ltd.  
Millberg, Gordon & Stewart, P.L.L.C (Raleigh)  
Mulherin, Rehfeldt & Varchetto, P.C.

Neal, Neal & Stewart (Flint)  
O'Hagan Spencer  
Patton & Ryan, LLC  
Porter, Wright, Morris & Arthur, LLP  
Pretzel & Stouffer  
Purcell & Wardrope  
Querrey & Harrow Ltd.  
Rogers, Mastrangelo, Carvalho & Mitchell (Las Vegas)  
Ryan, Ryan & Landa  
Schiller Osbourn & Barnes PLLC (Louisville)  
Scopelitis, Garvin, Light & Hanson  
SmithAmundsen, L.L.C.  
Sugarman, Rogers, Barshak & Cohen, P.C. (Boston)  
Sanchez & Daniels  
Schueller, Dallavo & Casieri  
Sonnenschein, Nath and Rosenthal  
Stellato & Schwartz  
Stuart & Branigin, LLP  
Swanson, Martin & Bell, LLP  
Thomason, Hendrix, Harvey, Johnson,  
Mitchell, Blanchard & Adams (Memphis)  
Ungaretti & Harris  
Walker & Williams (Belleville)  
Wilson, Elsner  
Winston & Strawn

Law Firms - Plaintiff

Andrew Kryder  
Allen N. Schwartz, Ltd.  
Arnold and Porter  
Balkin & Doran  
Baskin Server Berke & Weinstein  
Bellas-Wachowski  
Bob Zotti  
Brenner & Moltzen Ltd.  
Buckman & Roach  
Burke Burns & Pinelli, LTD  
Burke & O'Brien, PC  
Ciardelli & Cummings  
Cochran, Neufeld & Scheck, LLP  
Connolly, Ekl & Williams PC (Clarendon Hills)  
Cooney & Conway  
Curran and Clifford (Lake of the Ozarks)  
Dinizulu Law Group, LTD  
Dreyer, Foote, Streit, Furgason & Slocum  
Engelman & Smith (Skokie)  
Faklis & Tallis

Fishman & Fishman  
Friedman & Olson  
Gleason Law Group  
Harrington & Harrington LTD  
now Harrington Thompson Acker & Harrington  
Hogan Marren  
Hughes, Socol, Piers, Resnick, Dym, LTD.  
Horwitz, Horwitz & Associates, Ltd  
John B. Schwartz & Associates  
Kinnally Flaherty Krentz & Loran  
Koutsky, Boudreau, Lassen & Mason  
Law Offices of Christopher Graul  
Law Offices of Gregory A. Harris  
Lucas, Murphy & Kerwin now Law Offices of David H. Lucas  
Law Offices of Howard Burton Pittrack  
Law Offices of Kevin M. O'Brien  
Law Offices of Larry Karchmar, Ltd.  
Law Offices of Paul F. Peters  
Law Offices Of Peter V. Bustamante  
Law Offices of Norman Ruber  
Law Offices of Susan Bogart  
Lunz & Jersey  
Reed, Scoby & Trainor  
Ronald M. Gonsky, Ltd  
Ronaldson and Kuchler  
Stoller & Gartski  
The Chwala Group, LTD  
Tyler & Hughes PA (Aurora)

Plaintiff and Defense Firms Having Ceased Operations

Antonow & Fink  
Cassiday, Schade & Gloor  
Baker, Iverson, Carlson & Associates  
Keck, Mahin & Cate  
Harvitt & Gekas  
Hollander & Hollander  
Holstein, Mack & Klein  
Motherway and Glenn  
O'Hagan, Smith & Amundsen, L.L.C.

Testimony has been given in the following venues:

American Arbitration Association (Washington, D.C.)  
Federal District courts (Albuquerque, Chicago, Dallas, Hawaii, Pittsburgh,  
and Oklahoma City)  
U.S. Tax Court (Chicago)  
Bankruptcy Court (New Orleans)

Illinois Circuit Courts - Chicago and the outlying areas  
Other state courts: California, Florida, Indiana, Iowa, Missouri, Montana,  
Nebraska, Oklahoma, Texas, Wisconsin, Maryland  
Illinois administrative law proceedings

## ATTACHMENT B

### Trial/Arbitration Testimony During the Last 4 Complete Years 2019 – 2022

Fortner, Charles v. Waksmundzki, Tomasz et al.	D 22		
Midland State Bank v. Sinai Health System, et al.	P 21		D 22
Kroft, Cynthia et al. v. Viper Trans, Inc.	D 21	Chowdrey v. Valley Health System	
	D 19	Anderson, Cheryl v SSM Medical Group, et al.	D 21
Mask v Liberty Fruit		Celio, Vincent v. American Family Insurance	D 19
Blakely, John v. Optima, Inc.	P 18	Deisinger v Wisconsin Central	D 19

### Deposition Testimony During the Years 2019 – 2022

Buck, William v Linn-Mathes et al	22 D		
Schwartz, Sophie v. Wendeol Hill, et al	22 P		D 22
DeNoon, Lewis v. R.L. Beckham	22 D	Stubing, Grace v. Sports Imports, Inc.	
	22 D	McGee v. Bruns	D 22
Ganster v. WC		Daugherty & Bernandez v Las Vegas Boat Harbor	D 22
	22 D	Chappell, Austin v Eagle Express Lines	D 22
Blech, Tobias v NS		Bensen, George et al v UPS, et al	D 22
Nejjari, Sarah v. Flood, et al.	22 P		D 22
Solis, Cynthia for Claudia Solis v. Caballero-Armas	22 D	Schaver v Leopardo, <i>et al.</i>	
Boone, Elizabeth v Waste Management	22 P		22 D
Nutley, Damien v. One Hope United, et al.	21 D	McKeever, Mary v Uber Crull/Warren v. Ambulance Transportation	22 D
Pendelton, Chastity v. Renewable Energy	21 P		21 D
Fortner, Charles v. Waksmundzki, Tomasz et al.	21D	Williax, Jamie v. R.G. Berry et al.	21 D
James, Robert v Suburban Elevator	21 D	Carlini, Raymond v. Atlas Van Lines	21D
Winiecki, Steven v. Road Cargo Inc., et al.	21 D	McHugh, Matt v Suburban Elevator	21D
Moreno, Manuel v Midwest Generation, LLC et al	21 P	Hampton, Alan v. Dallas, Patricia	21D
Roots, Allison v Tau Kappa Epsilon	21D	Villagomez, Gerardo v DSI, Inc.	21D
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