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DEPARTMENT OF WATER RESOURCES

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BEFORE THE DEPARTMENT OF WATER RESOURCES

OF THE STATE OF IDAHO

IN THE MATTER OF THE PETITION DELIVERY CALL OF RANGEN, INC.'S WATER RIGHT NOS. 36-02551 & 36-7694 Docket No. CM-DC-2011-004

RANGEN, INC.'S ADDENDUM TO EXPERT WITNESS DISCLOSURE

COMES NOW, Rangen, Inc. ("Rangen" or "Petitioner"), by and through its counsel of record, and submits this Addendum to Expert Witness Disclosure in accordance with Director Spackman's Order entered on September 20, 2012. Rangen reserves the right to call the following economists at the hearing of this matter:

Craig Clarke Greg Green GEC Group 12000 New Hope Road Star, ID 83669 (208) 286-0166

Copies of Mr. Clarke and Mr. Green's Curriculum Vitaes are attached hereto.

DATED this 25 day of September, 2012.

BRODY LAW OFFICE, PLLC

Robyn M/Brody

CERTIFICATE OF SERVICE

The undersigned, a resident attorney of the State of Idaho, hereby certifies that on the 25 day of September, 2012 she caused a true and correct copy of the foregoing document to be served upon the following by the indicated method:

Original	Hand Dalivari
Original:	Hand Delivery
Director Gary Spackman	U.S. Mail
Idaho Department of Water Resources	Facsimile
P.O. Box 83720	Federal Express
Boise, ID 83720-0098	E-Mail
Deborah.Gibson@idwr.idaho.gov	
Garrick Baxter	Hand Delivery
Chris Bromley	U.S. Mail
Idaho Department of Water Resources	Facsimile
P.O. Box 83720	Federal Express
Boise, Idaho 83720-0098	E-Mail
garrick.baxter@idwr.idaho.gov	
chris.bromley@idwr.idaho.gov	
Randall C. Budge	Hand Delivery
Candice M. McHugh	U.S. Mail
Thomas J. Budge	Facsimile
RACINE, OLSON, NYE, BUDGE &	Federal Express
BAILEY, CHARTERED	E-Mail 🖫
P.O. Box 1391	
101 South Capitol Blvd, Ste 300	
Boise, ID 83704-1391	
Fax: 208-433-0167	
rcb@racinelaw.net	

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tjb@racinelaw.net	
Sarah Klahn Mitra Pemberton WHITE & JANKOWSKI Kittredge Building, 511 16th Street, Suite 500 Denver, CO 80202 sarahk@white-jankowski.com mitrap@white-jankowski.com	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail
Dean Tranmer City of Pocatello P.O. Box 4169 Pocatello, ID 83201 dtranmer@pocatello.us	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail
John K. Simpson Travis L. Thompson Paul L. Arrington Barker Rosholt & Simpson, L.L.P. 195 River Vista Place, Suite 204 Twin Falls, ID 83301-3029 Facsimile: (208) 735-2444 tlt@idahowaters.com jks@idahowaters.com	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail
C. Thomas Arkoosh Capitol Law Group PO Box 2598 Boise, ID 83701 Facsimile: (208) 424-8874 tarkoosh@capitollawgroup.net	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail
W. Kent Fletcher Fletcher Law Office P.O. Box 248 Burley, ID 83318 wkf@pmt.org	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail
Jerry R. Rigby Hyrum Erickson Robert H. Wood Rigby, Andrus & Rigby, Chartered 25 North Second East Rexburg, ID 83440 jrigby@rex-law.com herickson@rex-law.com rwood@rex-law.com	Hand Delivery U.S. Mail Facsimile Federal Express E-Mail



NAME:

Craig Clarke, CPA, CFE

EXPERTISE:

Accounting, Forensic Accounting, Financial Fraud

Investigation, Crop Loss

EDUCATION:

Idaho State University *BBA*, *Accounting* Pocatello, ID 1981

THE GEC GROUP SELECTED EXPERIENCE:

Crop Loss Consulting

Economic Damages – Contract Dispute: Performed forensic analysis of large mint farming operation to assess the validity of farming practices and the capital expenditures claimed under a multi-year farm lease contract. Analyzed numerous capital expenditures over the life of lease.

Lost Profits – Off-Label Chemical Spray Drift: Reconstructed historical crop revenues, harvested acres and farming practices through an examination of 1.6 million documents and numerous meetings with farmers and crop buyers to determine the lost crop income of over 100 farming operations associated with the drift of herbicide sprayed on adjoining Bureau of Land Management sites. Farming entities ranged from sole-proprietor farms to large-scale corporate operations and included numerous crop types and varieties.

Lost Profits – Lender Liability: Analyzed the productivity and profitability of defendant's farming operation. Calculated lost profits to be associated with allegations of lender liability.

Lost Profits – Insurance Bad Faith: Calculated lost profits to custom farming operation due to insurance claim dispute.

CURRICULUM VITAE Craig Clarke Page 2 of 6

THE GEC GROUP SELECTED EXPERIENCE: (continued)

Lost Profits – Product Liability: Calculated lost profits to a feed manufacturer due to a tainted ingredient from a supplier.

Lost Profits – Lender Liability: Calculated lost profits to a cattle and farming operation due to the actions of a lender.

Disproving Damages – Herbicide Misapplication: Successful attack on damage report by plaintiff's expert. Helped reduce damage award by over 90 percent.

Disproving Damages – Herbicide Misapplication: Prepared loss analysis for misapplication of herbicides in response to plaintiff's expert report. Successfully proved dramatic decrease in economic damage based upon an analysis of the diminished domestic market for plaintiff's allegedly damaged crop given the marked increase in international processing and importing of the crop.

Forensic Accounting

Causation and Lost Profits – Unfair Competition: Reconstructed financial statements of automotive jobbers to determine and assess disparate cost and pricing structures and to calculate damages in price discrimination lawsuit filed under the Robinson-Patman Act.

Valuation Services

Personal Injury Lawsuit: Calculated the economic loss to a farmer who was injured in an automobile crash. Determined value of lost earning stream generated by farming operation.

Medical Malpractice Lawsuit: Determined the economic loss to a farmer associated with alleged medical malpractice. Determined imputed economic loss by reconstructing and quantifying financial transactions related to the farming operation.

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THE GEC GROUP SELECTED EXPERIENCE: (continued)

Economic Damages: Quantifying

Personal Injury Lawsuit: Determined the economic loss to teaching assistant injured in an elevator accident for purposes of disproving claimed damages.

Wrongful Termination Lawsuit: Determined the economic loss to a paramedic in a wrongful termination lawsuit.

Personal Injury Lawsuit: Calculated the economic loss to a factory worker who was injured while at work.

PROFESSIONAL ASSOCIATIONS:

Association of Certified Fraud Examiners

Idaho Society of Certified Public Accountants

PUBLICATIONS:

With Cache Miller and Cornelius Hofman, "Interstate Earnings: An Analysis of Earnings from Idaho to Illinois" Illinois Economics Association Annual Meeting in Chicago, IL (2005).

With Cache Miller and Cornelius Hofman, "Productivity and Expected Yields: A Look at the Midwest Farmer" Illinois Economics Association Annual Meeting in Chicago, IL (2005).

LECTURES:

Econometrics

Idaho State University Department of Economics

Pocatello, ID

Game Theory

Idaho State University Department of Economics

Pocatello, ID

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LECTURES:

(continued)

Economic Issues

Idaho State University Department of Economics

Pocatello, ID

"Human Capital: Education, Wage Growth, Unemployment and

Earnings"

Roosevelt University Department of Economics

Chicago, IL

EMPLOYMENT:

Diversified Business Consulting, Inc.

President

2004 to present

Provide a broad range of forensic accounting, fraud examination and valuation services to businesses, governments, law firms, and individuals. Services include: crop loss analysis reconstruction of accounting transactions and financial statements, internal control reviews, business economic loss, pre-trial investigations, fraud damage calculations, hidden assets searches, contract fraud analyses.

H.J. Heinz & Company 1983 – 2004

Business Unit Manager/Factory Controller

Operations management responsibility for multiple high speed production lines as well as Factory Controller for factory with a budget greater than \$100,000,000.

Manager of Purchasing Administration – Ore-Ida Foods
Purchasing administration for both Ore-Ida and Weight
Watchers. Forecasted and budgeted over \$200,000,000 of
ingredient and packaging costs as well as maintained purchasing
controls for these areas.

CURRICULUM VITAE Craig Clarke Page 5 of 6

EMPLOYMENT:

(continued)

Manager of Logistics Planning and Control – Ore-Ida Foods, Inc.

Forecasted and controlled Ore-Ida and Weight Watchers distribution and storage costs, including all freight to customers and warehouses, shuttle costs and all related distribution costs.

Operations Manager – Weight Watchers Food Company Coordinated all facets of the operations and manufacturing groups, including: cost improvement projects, capital project control, factory profitability, and liaison between the factories and other departments in the company. Involved in some of the most ambitions cost improvements projects and activities in the history of the company. Managed a project that saved the company \$750,000 annually on a capital investment of only \$26,000.

Financial Accounting

Various financial and accounting positions with Weight Watchers Food Company as well as with Ore-Ida Food including: financial analyst, consolidation accountant and general accountant.

Terteling Marketing, Inc. *Corporate Controller* 1981 – 1983

Forecasted budgets and cash flows. Prepared financial statements and tax returns and performed financial analyses for investment projects. Responsible for all financial reporting activities of the company, as well as for other properties it managed. Set up the entire accounting system from purchasing hardware and software to designing financial statement formats.

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EMPLOYMENT:

(continued)

Touche Ross and Company

Staff Accountant 1980 – 1981

Worked in the audit and tax departments. Conducted audits of and provided consulting services to numerous profit and nonprofit organizations including Albertson's Corp., Boise School District, Western Equipment Company and numerous healthcare facilities.

HONORS AND AWARDS:

Dean's List 1978 – 1980 Idaho State University

Recognized for passing CPA exam on first sitting

Touche Ross and Company

CERTIFICATIONS:

Certified Public Accountant - Idaho

Certified Public Accountant – Illinois

Certified Fraud Examiner



NAME:

Gregory Green, PhD

EXPERTISE:

Economics and Mathematical Modeling

EDUCATION:

Temple University *PhD, Economics* Philadelphia, PA 1997

Idaho State University *BA*, *Economics* Pocatello, ID 1990

THE GEC GROUP SELECTED EXPERIENCE:

Wrongful Death / Lost Wages

Wrongful Death: Performed analysis and summarized in report form lost wages, lost fringe benefits, and lost household services, net of expected personal consumption.

Lost Wages: Performed analysis and summarized in report form lost wages, mitigating wages, and lost fringe benefits following injury or wrongful termination.

Life Care Plans

Evaluation of life care plans, which are analyzed and reduced to their present value and summarized in report form. CURRICULUM VITAE Gregory Green Page 2 of 7

SELECTED EXPERIENCE: (continued)

Antitrust / Anticompetitive / Valuation Analyses

Market Structure and Valuation Analyses - Surgical Center:
Performed a market structure analysis of a nonprofit surgical center wanting to convert to a for-profit status. In this analysis a game theoretic model was constructed to predict changes in local hospital pricing strategies and to show the resulting economic impact to consumers. Concluded that the firm's conversion to a for-profit status would enhance local competition and benefit consumers.

Market Structure and Valuation Analyses - Merger of Farm Equipment Part Manufacturers: Determined and modeled the structure of competition within a specific manufacturing industry. Performed a numerical analysis using producer and end-user data to test the theoretical model and to measure the economic impact on other firms and consumers if the merger were consummated.

Royalty Rate Calculation: Estimated a reasonable royalty rate in a patent infringement case. Calculated the present value of economic damages.

Mathematical Modeling / Damage Causation Analysis

Causation and Lost Profits - Price Discrimination Litigation (Robinson-Patman Act): Developed mathematical models to analyze over two million commercial transactions to detect wholesale pricing patterns between different firms being supplied parts by the same wholesaler. Analyzed wholesale price differences between the stores to determine that significant and measurable price discrimination was taking place. Also modeled retail customers and performed a time series analysis of retail customer volumes across the different stores.

CURRICULUM VITAE Gregory Green Page 3 of 7

SELECTED EXPERIENCE:

(continued)

Mathematical Modeling / Damage Calculation

Lost Profits - Crop Loss Litigation: Developed mathematical models to analyze the cost structure and financial productivity of a large group of farms in Idaho vis-à-vis a control group of farms to detect abnormal shifts in operating costs and to quantify lost profits due to alleged crop damage.

Mathematical Modeling / Fraud Detection

Fraud Detection - Physician Practices: Developed mathematical models to analyze and to detect abnormal patterns in over 1.5 million insurance claim submissions. Using the mathematical models, each claim submitted can be automatically and consistently processed and scored, and based on the model score, health care providers that misrepresent their services to a patient can be detected and isolated. Furthermore, the mathematical model had the added benefits of (1) reducing the daily volume of claims that must be manually analyzed by an insurance company's staff and (2) speeding up the payout of claims to legitimate customers.

Economic Impact Study

Public Utility Price Increase Exemption Request - Manufacturing Company: Measured the regional economic impact of a local division of a national manufacturing company. Conducted market research and calculated county, county-group and regional employment and income multipliers.

PROFESSIONAL ASSOCIATIONS:

National Association of Forensic Economists

SERVICE ACTIVITIES:

Charman Humanities and Social Science Research Committee.

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SERVICE ACTIVITIES: (continued)

Book Review, "Microeconomics," second edition, Besanko, John Wiley and Sons, 2004.

Test Bank Review, "Economics," fourth edition, John Taylor, Houghton Mifflin, 2003.

Book Review, "Macroeconomics," John Taylor, Houghton Mifflin, 2001.

Book Review, "International Economics," James Gerber, Addison Wesley, 2000-2001.

Book Review, "Strategy and Choice: An Introduction to Game Theory," Robert McCain, South-Western, 2001.

Idaho Personal Income Forecasts for State Tax Commission and Idaho Economics Estimates Commission, annually 1997-2002.

Testimony on General Fund Revenue Projections to State Legislature, annually 1998-2003.

Vice Chair Faculty Research Committee, academic years 2003-2006.

Vice Chair, Humanities and Social Science Research Committee, 2004-2006.

Outstanding Student Selection Committee, 2005.

Chairman, Undergraduate Research Committee, academic year 2002 – 2003.

Undergraduate Research Committee, 1999 - 2003.

Research Coordinating Council, academic year 2002-2003.

Faculty Research Committee, 2001 - 2006.

Humanities and Social Sciences Research Committee, 1997-2000; 2003-2006, 2007-present..

CURRICULUM VITAE Gregory Green Page 5 of 7

SERVICE ACTIVITIES: (continued)

Economics Club Faculty Advisor, 2000-2002.

Department Promotion and Tenure Committee, Fall 1997, Fall 2000 and Fall 2002.

Discussant at Western Economic Association Meetings, 1998-2001.

PUBLICATIONS / PRESENTATIONS:

"Pareto Improvements To Free Trade In An Infinitely Repeated Dynamic Game," *International Business & Economic Research Journal*, 6 (2007) 1-13.

"Weakly-Renegotiation-Proof Trade Strategies," A Colloquium presentation Weber State University, Ogden Utah, December 2007.

"The Mathematics of Weakly-Renegotiation-Proof Trade Strategies," Idaho State University Department of Mathematics Colloquium, November 2007

"Antitrust?" A presentation to the faculty of Temple University, November 2006.

"Strategic Trade: Weighted Payoff Functions and Diverse Trade Patterns," *International Business & Economic Research Journal* 2 (2003): 37-46.

"Pareto Improvements to Free Trade in an Infinitely Repeated Dynamic Game," Midwestern Economics Association, Bloomington, Indiana, October 2003.

"Strategic Trade: Weighted Payoff Functions and Diverse Trade Patterns," International Applied Business Research Conference, Acapulco Mexico, March 2003.

"Strategic Trade in a Repeated Game," International Atlantic Association Meetings, Philadelphia, October 2001.

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PUBLICATIONS / PRESENTATIONS: (continued)

"Strategic Trade in a Repeated Game," Western Economic Association International, San Francisco, July 2001.

"Strategic Trade: When the Government Type Matters," Western Economic Association International, Vancouver, July 2000.

"Kuhn-Tucker and Strategic Trade: Some Overlooked Analysis," Economic Association International, San Diego, July 1999.

"A Dynamic Policy Approach to Intra-Industry Trade," Western Economic Association International, Lake Tahoe, July 1998.

"A Kuhn-Tucker Approach to Static Intra-Industry Trade," faculty seminar, Temple University, Fall 1996.

EMPLOYMENT:

Idaho State University Associate Professor of Economics 2003 to present

Idaho State University Assistant Professor of Economics 1997 – 2003

TEACHING EXPERIENCE:

Mathematical Economics
Managerial Economics
Money and Banking
Economic Issues
Game Theory

Intermediate Macroeconomics
Intermediate Microeconomics
Macroeconomic Principles

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TEACHING EXPERIENCE:

(continued)

Microeconomic Principles

International Trade

International Trade and Finance

College Algebra and Trigonometry

AWARDS, FELLOWSHIPS GRANTS: Sabbatical leave academic year 2006 – 2007

Most Influential Teacher Award Idaho State University

2003

Department Research Grant Temple University 1996

Norman and Ruth Sun Award Temple University 1994

Research Assistant Temple University 1994

Teaching Assistant Economics Department, Temple University 1991 – 1995

Teaching Assistant
Math Department, Idaho State University
1990 – 1991

Economics Scholarship Idaho State University 1989 – 1990