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## **CURRICULUM VITÆ**

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# Applicant: Christopher Rees

## Work History

### BRIEF

START	END	EMPLOYER NAME	# PERSONNEL SUPERVISED
01-21-1976	PRESENT	Pangnostics Systems	43
12-27-1978	09-16-2001	Congregation of the Most Holy Redeemer	17
09-24-1973	05-31-1990	City and County of Denver	105
09-15-1969	09-23-1973	Colorado Commission on Higher Education	9

THANK YOU! Thank you for taking your valuable time to take a gander at your applicant's *curriculum vitae*. Thank you in advance for the time you will invest in getting acquainted with a multi-tasking, multi-talented individual!

- More than just an accountant
- More than just a tax representative
- More than just a programmer
- All these functions and many more!

Your applicant is a talented and enthusiastic Manager with strong, broad-based technical and strategic skills developed in the Information Technology, Finance, Appraisal, Tax and Accounting disciplines. These skills are complemented by his proven ability to communicate and build relationships at all levels. He has created, led and motivated technical and multidisciplinary teams in an exceptionally wide variety of commercial, government and non-profit environments. He is experienced in the implementation of internet technologies, with a track record of class-leading customer service and cost performance.

He has been helping organizations like yours meet their goals through innovative teamwork for over 33 years. He helps find real solutions that work with the people and resources available.

He's interested in helping organizations gain new perspectives on their industries, set inspired goals, and develop better processes. He's energized by environments where fast pace, complexity and conflicting priorities are the norm. Innovation and creativity thrive when organizations explore multiple paths and apply the skills and knowledge of the whole team.

He likes to work with organizations to invent new ways to overcome obstacles, eliminate confusion and focus on communicating effectively - resulting in new strategies, positive change, and growth. He helps organizations identify common ground, isolate issues, see more paths to success, and focus on workable solutions — always with the needs of the customer in full view.

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## **Work History**

By facilitating effective communications, a fearless exchange of ideas, and ready access to information, he leads teams in ways that inspire participation, increase productivity, and promote positive change. He helps groups identify outmoded thinking, see resources in new places, and he strengthens their ability to produce excellent results.

He has worked with organizations ranging from research teams developing state of the art technology, to non-profit organizations needing to rethink their image and mission. He has worked as a business development manager, a team leader, a director of operations, and CEO/managing partner for small technology-oriented companies — not to mention as an entrepreneur in his own right. He has extensive management experience, combined with a strong technology background and broad, yet comprehensive, expertise in an astounding variety of commercial, government and non-profit fields.

Your applicant has spent loads of time through the years keeping current with the latest trends and technologies through continuing professional education and formal courses of study at the nation's top universities. He has mastered them. You can benefit from having him aboard.

## **DUTIES**

- 1.0 With minimal (and generally, no) administrative direction, support, and supervision your applicant expertly and with no error (other than the most negligible, inconsequential or trivial) can direct, manage, supervise, exercise, and perform:
  - 1.1 the determination and appropriate application of Generally Accepted Accounting Principles (GAAP), procedures, theories, and methods to the financial and related operations of an enterprise
  - 1.2 appraisals and conduct independent reviews of appraisals made by staff, government agencies (federal, state and local) or independent fee appraisers and assure that a competent and fair estimate of value has been developed
  - 1.3 the function of executive level business manager for multiple funds, organizations, programs, projects and operations
  - 1.4 the highest executive level of responsibility (crossing divisional and organizational lines and affecting major aspects of the activities and functions of every such unit) for long range, broad based program(s) areas, where such responsibility necessarily requires a high degree of independent prerogative, personal discretion and freedom of movement
  - 1.5 the most advanced professional and technical work associated with bridging the requirements of a user problem with the capabilities of an information system
  - 1.6 creation and management of data base systems; maintaining the data dictionary(-ies) and repository(-ies) while providing technical expertise in application development within the data base environment; managing a multi-user data base environment to provide sharing and control of information enterprise-wide
- 2.0 Competently execute the duties and responsibilities of a judicially admitted and qualified expert witness in proceedings before:

# **Applicant: Christopher Rees**

## **Work History**

### **DUTIES**

- 2.1 United States Supreme Court
- 2.2 federal and state Courts of Appeal
- 2.3 federal, state, and local District Courts (and equivalents)
- 2.4 Internal Revenue Service and Federal Tax Courts
- 2.5 state and local Boards of Equalization and Boards of Assessment Appeals
- 2.6 Immigration and Naturalization Service
- 2.7 MANY OTHERS
- 3.0 Design, implement, control, and manage Information Technologies, e.g.:
  - 3.1 extensible multi-tier Enterprise Resource Planning (ERP) and accounting database systems
  - 3.2 Customer Relationship Management (CRM) database systems
  - 3.3 Internet and related types of "new media"
  - 3.4 MANY OTHERS
- 4.0 Instigate, initiate, plan, perform, supervise, monitor, and evaluate highly responsible and complex administrative and analytical studies (encompassing and utilizing the principles and techniques of financial analysis, feasibility analysis, sensitivity analysis and testing, and operations research) involving the financial performance, operations, and information technologies requirements of the full gamut of industrial, commercial, agricultural, governmental, and non-profit accounting classes.
- 5.0 Direct, manage, supervise, and perform the auditing, analysis, and evaluation of:
  - 5.1 enterprise missions, goals and objectives
  - 5.2 program efficiency and effectiveness
  - 5.3 conformance with Best Management Practices (BMP)
- 6.0 Recommend, implement, monitor, and evaluate improvements in enterprise internal control systems and procedures.
- 7.0 Exercise primary and executive level responsibility for managing, controlling, budgeting, allotting, supervising and planning.
- 8.0 Successfully navigate and resolve conflicts arising from competing or conflicting interests:
  - 8.1 internal to the enterprise (such as budgeting and allotting scarce resources like personnel, furnishings, and equipment)
  - 8.2 external to it (such as various state or local legislative and executive agencies, and federal agencies exercising prerogatives related to the financial affairs of the enterprise)
- 9.0 Exercise clear-cut and ultimate responsibility for assuring that the enterprise is in compliance with its own charter, general laws, ordinances, rules, and regulations related to the management and operations of the enterprise.
- 10.0 Exercise special expertise in the application of the maze of laws and regulations (growing in number every day) relating to the financial responsibilities of the enterprise.
- 11.0 Demonstrate a formidable knowledge and understanding of the roles and relationships of enterprise stakeholders.
- 12.0 Exercise problem solving, facilitative, and communication skills:
  - 12.1 bring competing interests to happy and timely resolution
  - 12.2 explain, advocate, synthesize and express facts and ideas in a convincing

# **Applicant: Christopher Rees**

## **Work History**

### **DUTIES**

manner

- 12.3 negotiate with individuals and groups, internally and externally
- 13.0 Provide employees with leadership, supervision, and oversight with a view to attaining the enterprise mission and excellent customer satisfaction.
- 14.0 Design, implement, integrate, monitor, and evaluate strategies that maximize employee potential and foster high work standards.
- 15.0 Know in what circumstances it is, and is not, appropriate to share oversight and leadership responsibilities for the integration of functions to achieve the enterprise mission.

# **Applicant: Christopher Rees**

## **Work History**

EMPLOYER        Self-employed as Pangnostics Systems

START            01-21-1976  
END              PRESENT

LEFT BECAUSE   Not Applicable

NUMBER OF      7 staff  
EMPLOYEES      2 attorneys  
SUPERVISED

See also these subsidiaries: Cold Comfort Farm and Security Pacific, Inc.

Pangnostics Systems was initiated by your applicant as a consultancy fostering Best Management Practices for small- to medium-sized businesses. Individual persons, small towns and local government entities in the states of Colorado and California, and non-profits were also served. Clients are to be found in Singapore, Saudi Arabia, Virgin Islands, Guam, Mexico, other foreign countries, and in thirteen states.

Pangnostics Systems is a firm also engaged in intensive and extensive software and systems consulting, programming, and analysis for serious business and government applications. Your applicant produces high-level expert statistical and database program analysis with proven expertise in multivariate analysis, sampling and experimental design, simulation and modeling, operations research, accounting, finance, real property and personal property valuation and appraisal, quality assurance and income and property taxation matters. Your applicant is a court qualified expert competent in all the above matters, as so held by the United States Supreme Court, United States Court of Appeals in the Fifth Judicial District, United States Denver District Court, Colorado state courts at all levels, California Franchise Tax Board, Internal Revenue Service, Federal Tax Court, Colorado Board of Assessment Appeals, various Colorado County Boards of Equalization and the Colorado Highway Commission. Lead administrative and management expertise has been demonstrated in planning, designing, coding, implementing, training and product documentation for relational, flat, hierarchical and mixed structure databases for interactive networked applications on heterogeneous hardware and operating system platforms. Extensive hands-on expertise has been proven in hardware and software problem determination and crisis resolution. In short, your applicant's history proves flexibility and adaptability in the face of rapidly changing technologies and development environments. Moreover, your applicant is a seasoned and expert tax audit preparer and presenter (IRS CAFR 9005-67022R and California FTB P35897).

As a business consultant, your applicant assists his many clients to develop and implement the unique organizational vision and mission that integrates their corporate program goals, priorities, and values. As business consultant and entrepreneur in his own right, your applicant shares in a major way the responsibility for leading business leaders, and exercises considerable influence on their corporate policies and cultures.

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## Work History

Within Pangnostics Systems itself, he provides his employees with leadership, supervision, and oversight with a view to attaining the corporate mission: to foster Best Management Practices for small- to medium-sized businesses. This entails overseeing the production and presentation of product to clients; resolving internal and external conflicts in a positive and timely manner; exercising responsibility for designing and implementing strategies that maximize employee potential and foster high work standards; exercising responsibility for assuring that Pangnostics Systems and its clients are in compliance with myriad laws and regulations related to the management of their respective enterprises; and assisting clients in working with the regulators, stockholders, boards of directors and other stakeholders of the enterprise; and often acting as the clients' representative.

Your applicant has demonstrated a formidable knowledge and understanding of the roles and relationships of enterprise stakeholders, whether that enterprise be a small government unit, a small or medium sized business, a private person, or an organization as large as the former Security Pacific Corporation or the City and County of Denver. The applicant has a proven and long-running track record for exercising problem solving skills, facilitative skills, and communication skills with the ability to bring competing interests to happy resolution; the ability to explain, advocate, synthesize and express facts and ideas in a convincing manner; and the ability to negotiate with individuals and groups, internally and externally.

The result of all of this is that NOT ONE client of Pangnostics Systems ever suffered financial loss due to any act for which your applicant was responsible.

Of over one thousand satisfied clients since 1990, a VERY small excerpt follows:

Hensel Phelps Environmental Ecology & Environment, Inc.	Colorado Environmental Services, Inc.	Walsh Environmental, Inc.
Seawest Acceptance, Inc.	The Seniors' Resource Center	Clearwater SCI, Inc.
St. William Church	Our Lady of Grace Church	Santa Sophia Academy
Winslow Enterprises, Inc.	US Post Office, Hudson 80642	Santa Sophia Church
Town of Hudson, Colorado	City and County of Denver CO	St. Nicholas Church
Heartland Transport, Inc.	Oak Tree Hardwood, Inc.	Mendez Trucking, Inc.
St. Peter Church	Weld Four Square Church	Delgado Trucking, Inc.
Data Strategy, Inc.	Software Productions, Inc.	Merino Diesel, Inc.
Barrón Oilfield Services, Inc.	Marie Carpenter, Inc.	Creager, Inc.
Exxon Oilfield Services, Inc.	Redemptorist Fathers	City of El Cajon CA
New Vista Ministries, Inc.	Schmidt Transportation, Inc.	Bethlehem Center
Martin Farms, Inc.	Arendt Farms, Inc.	Bethlehem Fathers
A-1 Auto Electric, Inc.	Brown Brothers, Inc.	Schopenhauer Farms, Inc.
Class Act Educational, Inc.	Postal Diversified, Inc.	Cold Comfort Farm, LP
Vivián Martinez, Esquire	Paul Cabeza de Vaca, Esquire	Overcash Farms, Inc.
Mendez Trucking, Inc.	Torres Construction, Inc.	Ortega Brothers Diesel, Inc.
Barry Roseman, Esquire	Marc Makowitz, Esquire	Michael Gilbert, Esquire
MW Ranch, Inc.	Ortega Realtors, Inc.	Garrett Sheldon, Esquire
Peña Bros. Construction, Inc.	Arellano Productions, Inc.	Cruz Office Products, Inc.
		Alamo Apartments, LP

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## **Work History**

EMPLOYER      Pangnostics Systems  
                    Cold Comfort Farm, General Partnership

START            04-21-1978  
END              12-18-1991

LEFT BECAUSE   Operations ceased when the farm was sold.

NUMBER OF      7 farmhands  
EMPLOYEES  
SUPERVISED

This General Partnership was subsidiary to Pangnostics Systems.

Cold Comfort Farm, a General Partnership, was involved in producing fresh fruit and vegetables for the Denver wholesale and gourmet markets. A specialty was the production of snow peas. There were also livestock and orchard operations. The farm was located ten miles northeast of Hudson, Colorado in Weld County.



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## **Work History**

EMPLOYER      Pangnostics Systems  
                  Under contract to Security Pacific Corporation  
                  Information Services Systems  
                  10089 Willow Creek Road  
                  San Diego CA 92131  
                  Phone: (619) 578-6150

POSITION      Senior Analyst — Financial Services Systems

SUPERVISOR    Janet LeClainche    phone: (619) 530-9769

START            06-01-1990  
END              09-06-1990

LEFT BECAUSE   Contract ended

NUMBER OF      37 staff programmers and programmer analysts  
EMPLOYEES       5 staff clerks  
SUPERVISED    1 staff clerk stenographer

This contract was subsidiary to Pangnostics Systems.

Security Pacific Information Services Corporation provided data processing support for the thirteen subsidiaries of Security Pacific Corporation that form the Financial Services System. Offices worldwide were linked by dedicated telecommunications lines connecting IBM 8100 minicomputers to the company's IBM 3090 mainframe computer in Denver, Colorado. Online interactive applications for the 8100 clients were developed using CSP/AD/AE. Data captured at the client sites were updated at the host site to DL/I data segments. Conversion to DB2 throughout the system was in progress. Data archived at the host in Denver was accessible through IMS, CICS and SQL.

Your applicant was brought in to initiate and supervise the work on various problems thought, by management, to be intractable. Many of the process change requests were fourteen and more months old. Most of the process corrections were in the revolving charge account and open-ended loan systems. Shortly after successfully supervising the completion of these critical "old" requests, he undertook and also successfully supervised to completion the detail design for a new subsystem, acquired by Bank of America, Wells Fargo and Norwest Mortgage that will enable branch offices to control locally the waiver or reduction of future interest from problem accounts.

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## Work History

EMPLOYER Congregation of the Most Holy Redeemer (Congregatio Sanctissimi Redemptoris, or C. Ss. R.), often simply Redemptorists

Redemptorists of the Denver Province  
2130 East 14<sup>th</sup> Avenue  
\*\* OR \*\* P. O. Box 300399  
Denver CO 80203-0399  
Phone: (303) 370-0035

POSITION Comptroller and Director of Information Technologies, then Postulant, then Novice

START 12-27-1978  
END 09-16-2001

LEFT BECAUSE Expelled for publishing "The Enneagram and Catholic Personalism" in the April issue of Homiletic and Pastoral Review (Ignatius Press). You may now read this article at <http://www.catholic.net/rcc/Periodicals/Homiletic/2001-04/TOC.html>. Your applicant continued work with the staff of Fort Lupton Tri-Parish Administration / St. William Catholic Church long enough to complete the last projects on which he had been working: financial control systems and supporting Information Technology systems for the management of the construction of a new parish church and the related pledge and budget campaigns.

NUMBER OF EMPLOYEES SUPERVISED 17

Your applicant's work with the Redemptorists of the Denver Province may be divided into two phases:

Phase I from 12-27-1978 to 09-16-2001 when your applicant served as Comptroller and Director of Information Technologies  
Phase II from 01-01-1998 to 03-13-2001 when your applicant served as Postulant, then Novice

Supervisors you may contact:

Phase I	12-27-1978 to 01-08-1984	Father John Bliss (deceased) <i>Requiescat in pace.</i>
	01-09-1984 to 06-08-1994	Father John Morton Holy Name Church 3014 North 45 <sup>th</sup> Street

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## **Work History**

		Omaha NE 68104 (402) 451-6623
	06-09-1994 to 06-10-1996	Father Gary Ziuraitis St. Alphonsus "Rock" Church 1118 North Grand Boulevard Saint Louis MO 63106 (314) 533-3503
	06-11-1996 to 09-16-2001	Father Gregorio Mirto Fort Lupton Tri-Parish Central Administration 1025 Fulton Avenue Fort Lupton CO 80621 (303) 857-6643
Phase II	01-01-1998 to 07-26-2000	Father Joseph Nolen Director of Postulants Saint John Neumann House 3737 Washington Boulevard St. Louis MO 63108 (314) 531-2777
	07-27-2000 to 03-13-2001	Father Joseph Hurley Director of Novices North American Novitiate P.O. Box 6 (1111 Milwaukee Avenue) Glenview, IL 60025 (847) 724-0425

### **PHASE I:**

This position represents a single controller and reporting entity responsible for the compliance and reporting requirements of three other entities (St. William Catholic Church, St. Nicholas Church and Our Lady of Grace Catholic Church), with a total employment of seventeen persons. Each entity, in turn, manifested its own peculiar fiscal reporting requirements, possessing as each did its own particular set of multiple funds, organizations and charts of accounts. An additional level of complexity is introduced by multiple FEIN's, SEIN's, unemployment, workers' compensation, Medicare and FICA, PUC, pension, deferred compensation, EIC and benefits contractors and carriers (e. g., consider merely the daunting task of health insurance issues alone). Your applicant exercised sole comptroller and Information Technology responsibilities with minimal (and often no) administrative direction and supervision.

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## **Work History**

Information Technology responsibilities were not restricted merely to the Department of Finance. Indeed, systems were developed covering the full range of parochial services including, but not exclusively limited to: religious education, the annual parish bazaar, administration, Time-Talent-Treasure programs, ecumenical activities, and many, many others.

This position entailed the supervision, initiation and instigation, planning, performance and evaluation of the widest possible variety of highly responsible and complex administrative and analytical studies involving the operations of the full gamut of non-profit classes. Auditing duties included thorough analysis and evaluation of missions, goals and objectives; program efficiency and effectiveness; conformance with best management practices and evaluation of parochial departments, and recommending improvements in their internal control systems and procedures. Your applicant also exercised primary and executive level responsibility for managing, controlling, budgeting, supervising and planning for every parochial functional area.

This position often exercised your applicant's ability to successfully navigate and resolve conflicts arising from competing interests that were both internal to the parochial administration (such as budgeting scarce resources among the more than 29 parochial agencies) and external to it (the Archdiocese of Denver, the Redemptorist Provincial Office, various state legislative and executive agencies, and federal agencies exercising prerogatives directly related to the financial affairs of the Fort Lupton Tri-Parish Central Administration). As recent events on the national scene amply demonstrate, the day-to-day expert application of GAAP is voided of meaning if there is not also someone who has a clear-cut and ultimate responsibility for assuring that an agency is in compliance with laws and regulations related to the management of the agency. Your applicant was that person. Your applicant exercised special expertise in the application of the maze of laws and regulations relating to the financial responsibilities of the Fort Lupton Tri-Parish Central Administration.

Your applicant did not restrict his activities to merely the administration of the financial and Information Technologies concerns of the three parishes. He also served as a scoutmaster, youth leader, youth counselor, Olympics and Odyssey of the Mind (both as moderator and local director), religious educator, cantor, lector, organist, sacristan, Bible instructor, hospital chaplain, retreat director, extraordinary minister of the Holy Eucharist, catechist, planner, and minister to senior citizens, mentally ill, mentally impaired, sick and hospitalized, homebound and shut-ins, lapsed Christians, and young or recently married couples. Your applicant founded the adult education ministry. At various times, he served as the director of each of these ministries.

### PHASE II:

The stated mission of the Redemptorists is to serve the most abandoned poor. Your applicant won the highest possible recommendation of the Director of Postulants.

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### **Work History**

Your applicant entered St. John Neumann House (St. Louis, MO) of the Redemptorist Fathers, with a view to becoming a Catholic priest. Two and half years of study were required at Saint Louis University as part of the academic and spiritual formation program. During this time, your applicant successfully completed all of the undergraduate level training required by the United States Catholic Conference/National Council of Catholic Bishops.

Tutor: mathematics, physics, business, computer science, philosophy and Catholic studies. Youth counselor at St. Alphonsus Liguori (The Rock) Church (St. Louis, MO). Chaplain at St. Mary's Hospital (Clayton, MO). Continued consultancy with the Redemptorists and a number of other non-profits. Consultant with Life Directions, Incorporated (Chicago, IL).

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## **Work History**

EMPLOYER Office of the Auditor  
City and County of Denver  
C/O Career Service Authority  
110 16<sup>th</sup> Street  
Denver CO 80202  
Phone: (303) 640-2151

POSITION Deputy Auditor — Financial Management and Control

SUPERVISORS Auditor Mike R. Licht (now retired), phone: (303) 494-8456  
Auditor Wellington Webb (now Mayor), phone: (303) 297-2721

START 09-24-1973  
END 05-31-1990

LEFT BECAUSE An unsurpassed opportunity arose to expand Pangnostics Systems into Southern California

NUMBER OF 79 staff  
EMPLOYEES 21 outside (non-City employee) contractors  
SUPERVISED 5 attorneys

An extensive range of services is provided by the City and County of Denver. These include the public school system; public safety (police, fire and building inspection); highway, bridge and street construction and maintenance; health and welfare services; culture, parks and recreation; planning and zoning; general administration; and the City's international airport. The City and County of Denver also provides water and sewer services for its citizens and for all the neighboring municipalities on the front range of eastern Colorado. The Auditor's Office is a fiscal control agency independent of the Mayor, City Council and Denver Public Schools. The Auditor is an elected official; the City Charter makes it clear that the Office of the Auditor is to serve as a check and balance on the activities of the other Charter agencies.

Your applicant exercised signature authority over all city contracts and payment warrants.

Your applicant exercised primary day-to-day responsibility for the application of Generally Accepted Accounting Principles (GAAP) to all aspects of the financial administration of the City and County of Denver, overseeing \$1.3 billion of general fixed assets, a \$325 million annual budget for general government, and a \$257 million annual budget for the Denver Public Schools. This entailed the ability to successfully navigate and resolve conflicts arising from competing interests that were both internal to the City and County of Denver (such as budgeting scarce resources among the more than 127 city agencies) and external to it (various state legislative and executive agencies, and federal agencies exercising prerogatives directly related to the city's financial affairs). As recent events on the national scene amply demonstrate, the day-to-day expert application of GAAP is voided of meaning if there is not also someone who has a clear-cut and ultimate responsibility for assuring that

# **Applicant: Christopher Rees**

## **Work History**

an agency is in compliance with laws and regulations related to the management of the agency. Your applicant exercised special expertise in the application of the maze of laws and regulations relating to the financial responsibilities of the Office of the Auditor.

Your applicant provided day-to-day leadership, supervision, and oversight for the eight functional sections of the Auditor's office and their supervisors: contract compliance, payroll, voucher control, information services, labor law compliance, audit and accounting, administration and law. This necessarily entailed being willing and able to share oversight and leadership responsibilities for the integration of agency functions to achieve the mission of the Office of the Auditor. As the recommendation letter from the Auditor states, he also frequently delegated your applicant as his liaison with neighborhood, local, state and federal agencies, your applicant acting as his trusted representative.

The previous achievements of your applicant amply demonstrate that past auditors and other city officials were able to rely on him for the performance of extraordinary special assignments that required a high degree of authority and coordination, often far above and beyond the normal call of duty.

Your applicant also exercised responsibility for managing, controlling, budgeting, supervising and planning for the following functional areas. These are listed only by way of example, and not intended to be an extant list of all the areas in which the applicant worked during the seventeen years he spent with the City and County of Denver:

Budget and appropriation	Real property valuation	Liability Accounting
Accounts payable	Personal property valuation	Motor vehicle:
Accounts receivable	Assessment and taxation	Registration system
General Ledger	Construction cost manuals	Renewal system
Cost accounting	Warrant tracking	3Com-3LAN installation
Voucher control	Fiscal early warning system	System 38 conversion
Voucher tracking	Financial management	4331 to 9377 conversion
Payroll and benefits	Public policy analysis	Police Pension Plan
Risk management	Legislative analysis	Fire Pension Plan
Asset management	Inventory management	Career Service employee
Bank reconciliation	Fixed assets accounting	pension plan
Airport cost study	Trust funds accounting	Civil Service pension plans
Convention center cost study	Human resource management	Public Schools pension plan
Balance sheets production	Comprehensive annual	Construction accounting
Liaison with state legislature	financial reports (CAFR)	Special fund accounting
Cash control and accounting	Liaison with US Government	Enterprise fund accounting
Labor code compliance and	Sales ratio analysis	County courts accounting
standards enforcement	Contractor compliance and	Health and Hospitals
Economic and financial	standards enforcement	accounting systems
results forecasting	Depreciation measurement	Job cost and cost tracking
Pollster	Poll analyst	Canvasser

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## Work History

EMPLOYER Colorado Commission on Higher Education  
Colorado State University  
Statistics Department  
Fort Collins CO 80523  
Phone: (970) 491-1181

POSITION Statistical Programmer Analyst

SUPERVISOR Franklin Graybill

START 09-08-1972  
END 09-23-1973

LEFT BECAUSE Superior written offer of employment from the City and County of Denver

NUMBER OF 1 graduate research assistant  
EMPLOYEES 1 staff clerk  
SUPERVISED

The Statistics Department held a contract to develop algorithms for implementation on Hewlett-Packard's (at the time) innovative line of scientific calculators. The applicant worked on this project while also performing programming assignments for members of the faculty. His responsibilities included conducting computer labs for students in the Business, Mathematics, and Natural Sciences schools.

He developed, wrote and implemented, using Fortran and Job Control Language for file control, a multiple regression analysis system for use by the Statistics and other Departments at Colorado State University. This was not a simple multiple linear regression program, but employed a variety of different linear and nonlinear models for simulation procedures developed for use at Colorado's premier university statistics department.

He taught three courses: ST 201, Biostatistics; ST 205, Economic Statistics 1; ST 206, Economic Statistics 2. He wrote and published through the university press "Data and Their Analysis Pertinent to Preëmergence Damping Off Caused by Rhizoctinia in Radish Seedlings" (198 pages).



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## Work History

EMPLOYER Colorado Commission on Higher Education  
Metropolitan State College  
Business Office  
1006 11<sup>th</sup> Street, Box 16  
Denver CO 80204  
Phone: (303) 556-2400

POSITION Programmer Analyst

SUPERVISOR Joseph M. Connors

START 09-15-1969  
END 08-30-1972

LEFT BECAUSE Graduation, and a superior written offer of employment from Colorado State University

NUMBER OF 5 staff programmers  
EMPLOYEES 2 staff clerks  
SUPERVISED 2 business interns

Your applicant performed routine programming assignments. Such assignments included biweekly payrolls, serving as computer operator, grade mailings, student fee and tuition accounting, billing, transcript production, invoice and purchase order tracking and accounts payable. He also conducted computer labs for business and science students.

Developed, wrote and implemented a machine language code program that calculated relocatable addresses for compiled programs for the Business Department. Unlike the IBM line of mainframes, the Control Data Corporation series 6400 assembler worked with hard-coded (i. e., real instead of virtual) memory addresses. So, a programmer knew there was a good chance of a memory overflow every time he compiled. Thus, a great deal of time was spent redesigning the program into smaller programs that could be executed one at a time in sequence. This, in turn, was extremely tedious and time-consuming for the computer operator. Those were the days when data and programs were punched onto eighty column cards. Frequently the same data cards had to be re-read seven and more times for each execution of a task like payroll because the payroll "system" itself was comprised of seven and more programs -- so there was a natural need to replace frequently the worn cards, to boot. The machine code program the applicant wrote made real "paging" possible for the first time on the CDC 6400, a computer for which paging was supposed to be impossible!!

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## Work History

Other special knowledge and skills: below are listed the technical details of the computer systems with which your applicant is expert.

CPU	IBM 30XX, 43XX, 937X, 81XX, and 3X; 3Com-3LAN; Intel 80X86(88) PC's; Intel Pentium series chips; Motorola 680XX micros (Apple); various networks, including Ethernet; IBM AS/400
OS — JCL	MVS/TSO; DOS/VSE; VM/SP; DPPX; MS-DOS; AppleDOS; OS/2; MS Windows; VAX/VMS; SCO Unix; MS Xenix
ENVIRONMENT	CMS/CP; ICCF; DTMS; ISPF; CICS, including BMS and table related macros; IMS; Panvalet; TCP/IP
DEVELOPMENT	Among many others: HTML Level 4 (including Internet Explorer and Netscape extensions); JAVA; CGI/Perl; Microsoft WEFT; Cobol; Fortran; Basic; CICS/VS; 80X86(88) Assembler; C; CSP; Easytrieve; SPSS; SAS; GDDM; QMF; Natural; Paradox, including PAL and ObjectPAL; Clipper; FoxBASE; Oracle; Revelation; DB2; SQL/DS; DL/I; Dbase; CASE products of different kinds; IMS CSP; QMF/SQL; Dbase IV; MS Access; MS Excel; QuattroPro; Lotus 1-2-3; REXX; Object Vision; C++; Visual Basic; BMDP; GAUSS; Btrieve; RPG II/III/IV/LE
A/M SYSTEMS	VTAM; VSAM; BTAM; BDAM; SAM; QSAM; ISAM; SAM
OTHER	Among many others: T <sup>3</sup> ; AmiPro; WordPerfect; MS Word; Adobe Acrobat; Adobe Photo Deluxe; Adobe Photo Shop; PageMaker; Ventura Publisher; Omni Page Deluxe; Eudora Pro; Flash Point Camera Access; HP Photosmart; IMSI Form Tool Express; MS Binder; MS Money; MS Picture It; MS Powerpoint; MS Press; MS Publisher; Minolta Dimage V; Olympus Camedia; MS Outlook; Parsons Technology Interest Vision; Parsons Technologies Professional Tax Preparation Software; Intuit TurboTax; Quick Books Pro; Quicken; HowardSoft Tax Preparer; Quick Time Imaging Software; Versacheck; SigmaPro; Harvard Graphics; Frame Maker; StatGraphics; Mathematica; DACEasy Accounting; Peachtree; not to mention, of course, Pangnostics Systems

Your applicant also has proficiency in several foreign languages:

SPANISH	Bilingual
LATIN	Fluently reads, writes and speaks
GERMAN	Reads, writes and speaks if he has a dictionary handy
GREEK	Fluent with New Testament dialects
HEBREW	A source of amusement to his Jewish Studies and Old Testament professors

# Applicant: Christopher Rees

## Work History

<b>EDUCATION SYNOPSIS</b>					
SCHOOL NAME	PHONE	SEMESTER HOURS	GPA/4.00	YEAR	DIPLOMA/DEGREE
South (Denver) High School	(303) 777-4421	310	3.66	1969	High School Diploma
			ACT	1968	Composite, 97%
			Rank	1969	57 <sup>th</sup> in a class of 780
Advanced Placement College Level Credit		10	4.00	1969	Latin
Metropolitan State College	(303) 556-2400	123	3.35	1972	B. S., Mathematical Statistics
			GRE	1972	Mathematics, 96%
			Rank	1972	43 <sup>rd</sup> in a class of 1,128
Colorado State University	(970) 491-1181	14	3.63	1972	
Saint Louis University	(314) 977-2269	48	3.94	2000	
CUMULATIVE POST HIGH SCHOOL CREDIT:		195	3.55	2000	
More than 100 Continuing Professional Education courses					

### Education and Certifications

- 2001 **Nevada Law Foundation.** The People's Law School.
- American Academy of Estate Planning Attorneys.** Estate Planning Seminar.
- Redemptorist Fathers.** Novitiate studies at Glenview, Illinois.
- 2000 **Saint Louis University.** Summary of courses in philosophy and letters. GPA 3.94/4.00, 48 total semester hours.
- Saint Louis University.** Courses in philosophy and letters. 12 semester hours.
- Redemptorist Fathers.** Novitiate studies at Glenview, Illinois. Postulant studies at St. Louis, Missouri.
- 1999 **Saint Louis University.** Courses in philosophy and letters. 24 semester hours.
- Redemptorist Fathers.** Postulant studies at St. Louis, Missouri.
- 1998 **Saint Louis University.** Courses in philosophy and letters. 12 semester hours.
- Redemptorist Fathers.** Postulant studies at St. Louis, Missouri.
- Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.

# Applicant: Christopher Rees

## Work History

### Education and Certifications

- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1997 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1996 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1995 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1994 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1993 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1992 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.

# Applicant: Christopher Rees

## Work History

### Education and Certifications

- California Franchise Tax Board.** California Tax Practitioner License Number P35897 renewed.
- Curtis Publications, Inc.** Advanced Income Tax Preparation Course. Required continuing professional education to maintain a practice in the state of California.
- 1991 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- H & R Block.** Income Tax Preparation Course. Required by the California Franchise Tax Board in order to practice in the State of California.
- California Franchise Tax Board.** California Tax Practitioner License Number P35897 awarded.
- 1990 **Internal Revenue Service.** Conference for Government Unit Liaisons.
- Internal Revenue Service.** Computer Authorization File Record (CAFR) 9005-67022R awarded.
- Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- 1989 **Internal Revenue Service.** Conference for Government Unit Liaisons.
- Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- 1988 **Internal Revenue Service.** Conference for Government Unit Liaisons.
- Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- International Business Machines, Inc.** Cross System Product: Code and Application Development.
- Microsoft, Inc.** Windows for Applications Developers: Advanced Topics Seminar.
- 1987 **Internal Revenue Service.** Magnetic and Electronic Media Reporting Requirements for Large Employers, Part II.
- Microsoft, Inc.** Windows for Applications Developers.
- Borland International, Inc.** Paradox Database Application Development.
- International Business Machines, Inc.** SQL/DS Solutions.

# Applicant: Christopher Rees

## Work History

### Education and Certifications

- International Business Machines, Inc.** MVS/TSO: Job Control Language and File Management Considerations.
- 1986 **Internal Revenue Service.** Annual Seminar for Tax Practitioners.
- Internal Revenue Service.** Magnetic and Electronic Media Reporting Requirements for Large Employers, Part I.
- Internal Revenue Service.** Conference for Government Unit Liaisons.
- International Business Machines, Inc.** DB2 Code, Applications and Considerations.
- Microsoft, Inc.** Introduction to Windows for Applications Developers.
- 1985 **Internal Revenue Service.** Conference for Government Unit Liaisons.
- 1984 **Pansophic, Inc.** Advanced Topics in File and Code Management.
- 1983 **Lotus Development, Inc.** Easy Steps to Spreadsheet Applications using Lotus 1-2-3.
- 1982 **SPSS, Inc.** Statistical Package for the Social Sciences: Application Development.
- SAS Institute.** Using SAS: Problems and Solutions.
- Pansophic, Inc.** DOS AMIGOS.
- 1981 **International Business Machines, Inc.** Report Program Generator (RPG) Code and Application Development.
- Pansophic, Inc.** Panvalet, Job Control, and Program Maintenance.
- Pansophic, Inc.** EasyTrieve and Application Development.
- 1980 **International Business Machines, Inc.** System 36/38: Operations and Architecture.
- International Business Machines, Inc.** System 360/370 Operations, Architecture and Job Control Language.
- 1979 **National Association of Review Appraisers.** Designation awarded, Certified Review Appraiser (CRA).

# Applicant: Christopher Rees

## Work History

### Education and Certifications

**International Business Machines, Inc.** System 8100 and Remote Job Entry to a Hosting Mainframe Computer.

**National Safety Council.** Key Man Development Program.

1978 **Society of Real Estate Appraisers.** Course 201, Income Property Valuation. Offered through the University of Denver Center for Continuing Professional Education.

1977 **International Association of Assessing Officers.** Presented to packed audiences five seminars on statistical audit and quality control techniques, "Assessment Quality Control Statistics," 43<sup>rd</sup> International Joint Conference on Assessment Administration of the International Association of Assessing Officers, Society of Real Estate Appraisers and American Institute of Real Estate Appraisers in Portland, Oregon.

**Society of Real Estate Appraisers.** Course 101, Single Family Residential. Offered through the University of Denver Center for Continuing Professional Education.

**International Association of Assessing Officers.** Course 3, Advanced Topics in Property Valuation. Offered through the University of Colorado Center for Business Education.

**Colorado Division of Property Taxation.** Course 3, Advanced Income Property Appraisal. Offered through the University of Colorado Center for Business Education.

**Colorado Division of Property Taxation.** Course 4, Special Appraisal Problems. Offered through the University of Colorado Center for Business Education.

1976 **International Association of Assessing Officers.** Course 1, Single Family Residential. Offered through the University of Colorado Center for Business Education.

**International Association of Assessing Officers.** Course 2, Income Property Valuation. Offered through the University of Colorado Center for Business Education.

**Colorado Division of Property Taxation.** Course 2, Income Property Appraisal. Offered through the University of Colorado Center for Business Education.

**Emily Griffith Opportunity School.** Real Estate Appraisal Course 4, Advanced Analysis and Appraisal of Income Producing Real Property. Offered through the Denver Public Schools Adult Education Program.

# Applicant: Christopher Rees

## Work History

### Education and Certifications

1975 **Colorado Division of Property Taxation.** Course 1, Introduction to Property Appraisal. Offered through the University of Colorado Center for Business Education.

**Emily Griffith Opportunity School.** Real Estate Appraisal Course 2, The Appraisal of Residential Real Property. Offered through the Denver Public Schools Adult Education Program.

**Emily Griffith Opportunity School.** Real Estate Appraisal Course 3, The Appraisal of Income Producing Real Property. Offered through the Denver Public Schools Adult Education Program.

1974 **Emily Griffith Opportunity School.** Real Estate Appraisal Course 1, Introduction to Appraising Real Property. Offered through the Denver Public Schools Adult Education Program.

1973 **City and County of Denver Career Service Authority.** Key Man Development Program.

**Colorado Department of Highways, Highway Patrol Division.** Defensive Driving Course (no, not court-ordered!! — but a course required by the Career Service Authority for all persons who drive a motor vehicle for the City and County of Denver).

1972 **Metropolitan State College.** Bachelor of Science awarded. Major in Mathematical Statistics. Minors in physics, psychology, education, and urban studies (emphasis in Hispanic studies). GPA 3.35/4.00, 123 semester hours.

Completed the Graduate Record Examination (GRE).

**Colorado State University.** Graduate level courses in statistics. GPA 3.63/4.00, 14 semester hours. NOTE: Two courses were in Analysis of Environmental Impact and Statistical Hydrology.

Taught three courses: ST 201, Biostatistics; ST 205, Economic Statistics 1; ST 206, Economic Statistics 2.

1969 **South (Denver) High School.** Graduation, diploma awarded. GPA 3.66/4.00, rank 57<sup>th</sup> in a class of 780.

Advanced Placement College Level credit awarded for studies in Latin.

Completed the American College Testing Examination (ACT). Composite of 97%.



# Applicant: Christopher Rees

## Work History

A Partial List of Papers and Publications

### 2001 **Redemptorist Fathers.**

"Holy Hour Meditation: Incarnational Theology and Eastern Models of Spirituality" (24 pages).

"The Enneagram and Catholic Personalism" (32 pages) published in the April issue of Homiletic and Pastoral Review (Ignatius Press). You may now read this article at <http://www.catholic.net/rcc/Periodicals/Homiletic/2001-04/TOC.html>.

### 2000 **Redemptorist Fathers.**

"Summer Highlight: Moral Theology Workshop" (12 pages), published in Redemptorist West Word, Majella/Seelos Edition, Winter 2000.

"Pyrrhic Victory: The Disputation at Pleissenburg Castle" (39 pages).

"Some Comments on Apologetics" (59 pages).

"Desire (Orexia) in Gregory of Nyssa and Augustine" (27 pages).

"The Principle of Collaboration and the Lay Collaborators' Workshop" (14 pages).

"Reflections on Four Months in the Redemptorist Novitiate" (32 pages).

"Homily on the Lectionary Gospel Readings, Cycle B, the 25<sup>th</sup>, 26<sup>th</sup>, and 27<sup>th</sup> Sundays in Ordinary Time" (6 pages).

"'Concupiscence' in Augustine" (62 pages).

"Dancing with Death: The Tyranny of Scientistic Mechanical Reductionism in Sub-Saharan Africa" (35 pages).

"'Subsidiarity' in 'Quadregesimo Anno' and 'Economic Justice for All'" (15 pages).

"'Rerum Novarum' and the Argument Favoring Private Ownership of Property" (10 pages).

"The Catholic Social Tradition" (57 pages).

"Some Comments on Spinoza and Rationalism" (11 pages).

### 1999 **Redemptorist Fathers.**

"St. Thomas Aquinas on Universals" (18 pages).

# **Applicant: Christopher Rees**

## **Work History**

### A Partial List of Papers and Publications

"'Ethics' of Peter Abelard" (11 pages).

"'On Free Choice of the Will' by St. Augustine" (11 pages).

"'Isagoge' by Porphyry and the 'Second Commentary on Porphyry's Isagoge' by Boëthius" (12 pages).

"Aquinas' 'Treatise on Happiness (ST, I-II, Q. 1 - 17)'" (16 pages).

"Transfiguration" (22 pages).

"What Is Your Philosophy of Being?" (12 pages).

"Does God Exist?" (7 pages).

"How Are Science, Philosophy and Theology Related?" (8 pages).

"Is the Human Soul Immortal?" (9 pages).

"What Is Philosophy?" (7 pages).

"The Tel Dan Inscription Is Very Important for Biblical Studies: Minimalism vs. Maximalism" (40 pages).

"The Aristotelian Charge That Plato Wrongly Separated the Universal" (27 pages).

"On Aristotle's 'Posterior Analytics'" (37 pages).

"On Plato's Forms" (17 pages).

"On Plato's 'Theætetus' 151d - 187a" (24 pages).

"Some Questions on Plato's 'Meno'" (6 pages).

"Some Questions on Plato's 'Phædo'" (6 pages).

"The Relationship Between Christ's Divinity and Humanity in Orthodox Thought" (3 pages).

"The Icon Debate: Personal Reflections" (3 pages).

"A Reflection on Some Remarks by Vigen Guroian" (6 pages).

# Applicant: Christopher Rees

## Work History

A Partial List of Papers and Publications

"Another Reflection on Some Remarks by Vigen Guroian in Chapter 3 of His Book 'Incarnate Love'" (6 pages).

"The Prophets: A Synthesis" (121 pages).

"Personalism and the Prophets" (27 pages).

"Christian Morality: A Synthesis" (152 pages).

### 1998 **Redemptorist Fathers.**

Developed and wrote the website found at <http://www.redemptorists-denver.org/vocations>.

"The Argument from Desire" (23 pages).

"Serendipity" (27 pages).

"Philosophy of Natural Science: A Synthesis" (198 pages).

"What Is the Old Testament Concept of Sin?" (15 pages).

"Old Testament: A Synthesis" (117 pages).

"Doretokos: A Surprising Socratic Dialogue" (32 pages).

### 1997 **Pangnostics Systems.**

Eighth Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### 1996 **Pangnostics Systems.**

Seventh Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### 1995 **Pangnostics Systems.**

Sixth Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### 1994 **Pangnostics Systems.**

"Some Comments on the Upcoming Cairo Women's Conference" (9 pages) published

# **Applicant: Christopher Rees**

## **Work History**

A Partial List of Papers and Publications

by the Los Angeles Times, San Diego Union-Tribune, and Southern Cross newspapers in Southern California.

"Who Controls the Birthrate?" (8 pages).

"The Santa Sophía Parish Yellow Pages, Fifth Edition" (110 pages).

Fifth Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### **1993 Pagnostics Systems.**

"The Santa Sophía Parish Yellow Pages, Fourth Edition" (96 pages).

Fourth Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### **1992 Pagnostics Systems.**

"Autobiographical Sketch" (40 pages).

"The Santa Sophía Parish Yellow Pages, Third Edition" (88 pages).

Third Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### **1991 Pagnostics Systems.**

"The Santa Sophía Parish Yellow Pages, Second Edition" (86 pages).

Second Volume, "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### **1990 Pagnostics Systems.**

Initiated "The Santa Sophía Parish Yellow Pages" (78 pages), a directory of Who's Who and organizations of the parish.

Initiated "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients.

### **1989 City and County of Denver.**

"Auditor's Computing Systems: Global Mission and Support" (248 pages).

# **Applicant: Christopher Rees**

## **Work History**

A Partial List of Papers and Publications

1986 **City and County of Denver.**

"New Denver Airport Cost Study" (547 pages).

**Pangnostics Systems.**

"A petition to amend the Colorado Constitution . . ." to "put the brakes on" rapidly escalating real property and business personal property taxes (17 pages).

1985 **City and County of Denver.**

"Colorado Convention Center Cost Study" (388 pages).

1984 **City and County of Denver.**

"Report and Comments on the Winter, 1984 Conference of the Colorado Association of Tax Appraisers" (34 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

1983 **City and County of Denver.**

"Report and Comments on the Winter, 1983 Conference of the Colorado Association of Tax Appraisers" (38 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

1982 **City and County of Denver.**

"Procedures for the Valuation of Business Personal Property" (198 pages).

"Report and Comments on the Winter, 1982 Conference of the Colorado Association of Tax Appraisers" (25 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

1981 **City and County of Denver.**

"A Formulaic Solution to the Problem of Funding Future Liabilities Accruing to Local Government Police and Fire Pension Plans" (54 pages).

"Report and Comments on the Winter, 1981 Conference of the Colorado Association of Tax Appraisers" (20 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

1980 **City and County of Denver.**

# **Applicant: Christopher Rees**

## **Work History**

### A Partial List of Papers and Publications

"Unbiased Estimators of Expected Value of Population Counts in the City and County of Denver" (119 pages).

"Reasoned Arguments and Their Statistical Sources Supporting the Conclusion that Denver's Population Has Been Underestimated by the Bureau of the Census" (28 pages).

"Report and Comments on the Winter, 1980 Conference of the Colorado Association of Tax Appraisers" (37 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

"Economic Trends — Real Property in Denver County, Colorado, 1975-1979" (86 pages).

**1979 City and County of Denver.**

"Condominium Costs and Market Valuation Manual" (213 pages).

"Report and Comments on the Winter, 1979 Conference of the Colorado Association of Tax Appraisers" (26 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

**1978 City and County of Denver.**

"Multi-Family Residential, Commercial and Industrial Constuction Costs Manual" (278 pages).

"Single Family Residential Valuation Manual" (223 pages).

"Report and Comments on the Winter, 1978 Conference of the Colorado Association of Tax Appraisers" (30 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

**1977 City and County of Denver.**

"Seminar on Statistical Quality Control Procedures for Assessors" (121 pages), published by International Association of Assessing Officers, for the 43<sup>rd</sup> International Joint Conference on Assessment Administration of the International Association of Assessing Officers, Society of Real Estate Appraisers and American Institute of Real Estate Appraisers held at Portland, Oregon. Consisted principally in Fortran, Cobol, Basic and programmable calculator program code implementing the topics of the seminars.

# **Applicant: Christopher Rees**

## **Work History**

### A Partial List of Papers and Publications

"Address to the Colorado Association of Tax Appraisers on December 16, 1977" (28 pages), published by Colorado Association of Tax Appraisers.

"Report and Comments on the Winter, 1977 Conference of the Colorado Association of Tax Appraisers" (21 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

#### **Pangnostics Systems.**

"Techniques of Least Squares Estimation Applied to the Prediction of the Expected Value of Sales Ratio With Rejoinders and Comments" (223 pages), published by the International Association of Assessing Officers, for the 43<sup>rd</sup> International Joint Conference on Assessment Administration of the International Association of Assessing Officers, Society of Real Estate Appraisers and American Institute of Real Estate Appraisers held at Portland, Oregon. Also published by the International Association of Assessing Officers in their periodical publications International Assessor and Assessors Journal.

#### 1976 **City and County of Denver.**

"Urban Land Valuation Manual" (456 pages).

"Report and Comments on the Winter, 1976 Conference of the Colorado Association of Tax Appraisers" (27 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

"Report to the Chief Appraiser of Denver County on the Computation of Assessment Ratios" (27 pages).

#### 1975 **City and County of Denver.**

"The Impact of Recent Legislation on Assessment Procedures in the State of Colorado" (115 pages), published by Colorado Association of Tax Appraisers in their periodical CATALOGUE.

"Report and Comments on the Winter, 1975 Conference of the Colorado Association of Tax Appraisers" (35 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

"Economic Statistics for Appraisers" (181 pages).

#### 1974 **City and County of Denver.**

"Data and Their Analysis Pertinent to Describing the Statistical Relationship Between

# **Applicant: Christopher Rees**

## **Work History**

### A Partial List of Papers and Publications

the Price of Vacant Urban Land and the Price of Improvements Subsequent to Construction" (179 pages).

"Data and Their Analysis Pertinent to Describing the Statistical Relationship Between Parcel Depth, Frontage and Assemblage and Sale Price of Developed Urban Land" (127 pages).

"Report and Comments on the Winter, 1974 Conference of the Colorado Association of Tax Appraisers" (28 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

#### **1973 City and County of Denver.**

"Data and Their Analysis Pertinent to Describing the Statistical Relationship Between Parcel Size and Sale Price of Raw Undeveloped Land" (114 pages).

"Report and Comments on the Winter, 1973 Conference of the Colorado Association of Tax Appraisers" (32 pages), published by the Colorado Association of Tax Appraisers in their periodical CATALOGUE.

#### **1972 Colorado State University.**

"Preemergence Damping Off Caused by Rhizoctinia in Radish Seedlings" (198 pages).



# Applicant: Christopher Rees

## Work History

### A Few Brief Snippets of Previous Achievements

2001 **Redemptorist Fathers.** You know the pitch: hire us to manage the construction of your new church and we'll deliver a turn-key package to monitor and evaluate the performance of your contractors and pledges. Only, it never happens that way, and this time was no exception. The "little" omission didn't become obvious until the pledges started rolling in. NO PROBLEM! Your applicant designed and implemented a cost tracking system that not only compares the daily payment requests against the contractor's bid and degree of completion of the contractor's work, but also compares them with the projected allotment based on the adopted construction budget. Not just that, the system can go on line with Boeckh and Marshall-Swift to determine how "fair" are adjustments made "on the fly" compared with local market averages. Your applicant also delivered a full-featured pledge tracking and collections system.

Chaplain at St. Mary's Hospital (Clayton, MO).

Tutor: mathematics, physics, business, computer science, philosophy and Catholic studies.

Redemptorist Novice at Glenview, IL.

Expelled from the Redemptorists for publishing "The Enneagram and Catholic Personalism" in the April issue of Homiletic and Pastoral Review (Ignatius Press). You may now read this article at <http://www.catholic.net/rcc/Periodicals/Homiletic/2001-04/TOC.html>.

Youth counselor.

Continued consultancy with the non-profit described at 1997 below, as well as prepared income tax returns for several corporate and personal clients.

2000 **Redemptorist Fathers.** Chaplain at St. Mary's Hospital (Clayton, MO).

Tutor: mathematics, physics, business, computer science, philosophy and Catholic studies.

Youth counselor.

Continued consultancy with the non-profit described at 1997 below, as well as prepared income tax returns for several corporate and personal clients.

Consulted with the Provincial Comptroller, directing him (in the future) on how to avoid penalties and interest by filing required payroll tax reports in a timely fashion with IRS and the various state and city revenue departments. Wrote a program that

# Applicant: Christopher Rees

## Work History

### A Few Brief Snippets of Previous Achievements

would “pop up” beginning two weeks before each filing deadline. Showed him how to access the web site for the Internal Revenue Service for up-to-the-minute filing information.

Published “Summer Highlight: Moral Theology Workshop” (12 pages), Redemptorist WestWord, Majella/Seelos Edition, Winter 2000.

1999 **Redemptorist Fathers.** Chaplain at St. Mary’s Hospital (Clayton, MO).

Tutor: mathematics, physics, business, computer science, philosophy and Catholic studies.

Youth counselor.

Continued consultancy with the non-profit described at 1997 below, as well as prepared income tax returns for several corporate and personal clients.

Solved another telecommunications problem for a non-profit. Wrote a program allowing the secretary, from her home and without an Internet Service Provider such as AOL, to access directly via telephone dial-up the office computer twenty-seven miles away. This allowed her to stay at home to take care of her two young children while still completing her work on-line and in real time. Six daily 54 mile commutes were reduced to one trip every week. It also saved the secretary the cost of paying an ISP, which on her limited salary was unaffordable.

1998 **Redemptorist Fathers.** Developed and wrote the website found at <http://www.redemptorists-denver.org/vocations>.

Entered St. John Neumann House (St. Louis, MO) of the Redemptorist Fathers, with a view to becoming a Catholic priest.

Tutor: mathematics, physics, business, computer science, philosophy and Catholic studies.

Youth counselor at St. Alphonsus Liguori (The Rock) Church (St. Louis, MO).

Chaplain at St. Mary’s Hospital (Clayton, MO).

Continued consultancy with the non-profit described at 1997 below, as well as prepared income tax returns for several corporate and personal clients.

1997 **Pangnostics Systems.** Single-handedly prepared the hugely successful IPO for a long-standing client (the recreational cattle drive company used in the filming of the popular Billy Crystal movies “City Slickers” and “City Slickers 2: Curly’s Gold”). In

# Applicant: Christopher Rees

## Work History

### A Few Brief Snippets of Previous Achievements

large part this involved creating an inventory of assets and their valuations, including income producing agricultural, commercial and residential real property, raw unimproved land, improved vacant land, livestock, personal property and other chattels, USDA Forest Service and USDI Bureau of Land Management leases, water rights, mineral rights and cinematic facilities, among many other things.

Adapted previously written programs for the use of a non-profit for the purpose of construction cost tracking for a new facility. Included were modules to track pledges of donors and to allocate personnel costs for each cost account by cost center. Bid comparisons with a standard model developed from Marshall & Swift cost sources were incorporated online in real time, greatly enhancing the ability to determine the "fair and just" costs of "on-the-fly" modifications to the original construction plans.

Called as an expert witness to testify before the Arapahoe County (Colorado) District Court in the case of two brothers who were the heirs of a distinguished Colorado family famous for donating to the United States Government the land that became Mesa Verde National Park. One brother had brought suit against the other brother, who was your applicant's client. After presentation and admission of exhibits, your applicant testified for about twenty minutes before the judge interrupted his testimony to ask opposing counsel, "Were you provided this information prior to filing this lawsuit?" Opposing counsel responded in the affirmative. The judge immediately dismissed the lawsuit with prejudice, and fined opposing counsel \$25,000 for bringing a frivolous lawsuit before the court!!

Wrote a program allowing direct access via ordinary telephone line to a major publisher without an intermediary Internet Service Provider.

- 1996 **Pangnostics Systems.** Prevailed, at audit before the IRS in the Laguna Niguel District, in the contention that your applicant's appraisal of a client's entire business operation was a more reliable indication of its value than the appraisal performed by a large nationally-known consultant contracted by IRS. Included in the valuation was raw unimproved land, improved urban land that was vacant, industrial and commercial improvements, inventories and other fixed assets. The value of the capitalized net income stream was far higher than IRS expectations. This was ironic in that IRS had the income tax returns for your applicant's client, and these reflected a net income stream commensurate with the depreciable basis of the client's improvements.

A referred client called your applicant in a panic. He had just been to see the Big Tax Company (but he would soon become an ex-"Block"head). The client - a "contractor" - had failed to pay federal and state estimated income taxes, and likewise failed to pay his Social Security Self-Employment taxes. The Big Tax Company now said he OWED more than \$22,000 plus penalties, plus interest - all due and payable within the next twelve hours!! In fifteen minutes, your applicant prepared his new client's

# Applicant: Christopher Rees

## Work History

### A Few Brief Snippets of Previous Achievements

federal and state tax returns, calmly attaching one photo and a terse one sentence explanation to each return. Within three weeks, your applicant's new client ACTUALLY received more than \$5,600 REFUND from the feds and a little more than \$2,100 REFUND from the state. If you are surprised and baffled by this story, perhaps you urgently need to HIRE YOUR APPLICANT. What your applicant KNOWS can be a WINDFALL to contractors - but a DEATHTRAP to the finances of the people who hire them.

Adapted and integrated with ongoing data processing operations, for Colorado's largest oilfield service corporation, the payroll system he had previously developed.

- 1995 **Pangnostics Systems.** Completed the programming necessary to incorporate earlier appeal decisions on the circumstances permitting the use of a computer-generated log book for motor vehicles. The new system was integrated with the cost management software previously developed for Microsoft Windows® by your applicant.

Completed programming a system under Microsoft Windows® to automate the production of appraisals for income tax audits, administrative appeals, and court cases meeting all the statutory and regulatory requirements. Interfaces with Marshall & Swift cost data and for the processing of data from local boards of realtors were incorporated, as well. The system was integrated with the asset management software previously developed for Microsoft Windows® by your applicant.

Prevailed, on appeal before the IRS in the Ogden District, in the contention that a client's former tax preparer had erred in taxing her tax-exempt Railroad Retirement widow's benefits for fifteen years. The appeals officer also found that the IRS auditor had improperly applied the rule that refunds could only be given if filed for within three years of the statutory filing date of the return, so the widow was entitled to refunds for all fifteen years in which the former tax preparer had erroneously assessed her.

\*\*\*\*\* NOTE \*\*\*\*\* IRS computer systems are neither devised nor intended to identify when a tax has been paid that should not have been paid. They ARE pretty good at identifying income on which tax should have been paid, but was not reported by the taxpayers.

- 1994 **Pangnostics Systems.** Prevailed, on appeal before the IRS in the Ogden District, in the contention that even though the client owned a fleet of vehicles, the fact that each was under separate contract to different firms eliminated the onerous burden of fleet accounting ordinarily required by IRS regulations and permitted easier

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separate mileage deduction at the standard mileage rate for each vehicle.

Adapted and integrated previously developed software to the needs of a non-profit with multiple organization and fund levels.

Wrote "Some Comments on the Upcoming Cairo Women's Conference" (9 pages) published by the Los Angeles Time, San Diego Union-Tribune, and Southern Cross newspapers in Southern California.

Initiated and wrote "The Santa Sophía Parish Yellow Pages, Fifth Edition" (110 pages), a directory of Who's Who and organizations of the parish.

Secretary of the Casa de Oro Christian Business Network. In this peak year, your applicant's last in Southern California, the organization had 127 member businesses in the Casa de Oro and Spring Valley areas.

1993 **Pangnostics Systems.** Prevailed, at audit before the IRS in the Laguna Niguel District, in the contention that a mileage log tied directly to a client's business-related receipts was one-hundred percent sure proof of the mileage claimed for deduction. Clear to your applicant, but not initially to the auditor at IRS, was that in order to be at a place of business to get a receipt, the taxpayer had to travel there! At issue, of course, was the computer-generated logbook produced for the client by your applicant.

Prevailed, on appeal before the IRS in the Ogden District, in the contention that an appraisal for a trust client prepared by your applicant utilizing the three classic approaches to value produced a more reliable basis for depreciation than an in-house "rule-of-thumb" estimate prepared by the auditor.

Initiated and wrote "The Santa Sophía Parish Yellow Pages, Fourth Edition" (96 pages), a directory of Who's Who and organizations of the parish.

Secretary of the Casa de Oro Christian Business Network.

1992 **Pangnostics Systems.** Front-ended loan processing and collections systems onto a Borland Paradox For Windows® database engine for a major San Diego-Los Angeles financial institution. Included was an online interactive loan calculator implementing the recently passed legislation in the Rees-Levering Act. Five statutorily permitted techniques for recovering the total interest contracted by a creditor were included, and presented in a series of GUI windows online and in real time. Print-outs could be produced with the entire contract for signature and notarization on-the-spot, subject to prior credit approval. It revolutionized the way this financial institution was doing business at its branch offices, making it possible to initiate and conclude contract transactions without having to go physically through

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the main office in Carlsbad, California.

Prevailed a second time, at audit before the Ogden District of the Internal Revenue Service, in a complicated case involving the same clients who were audited in 1988: an owner-operator transport business operation, rental properties, and major postal contractor business. At issue were the continuing massive net operating losses. Evidently the IRS has grown tired of auditing these poor people – they have not been audited ever since.

Initiated and wrote "The Santa Sophía Parish Yellow Pages, Third Edition" (88 pages), a directory of Who's Who and organizations of the parish.

Secretary of the Casa de Oro Christian Business Network.

1991 **Pangnostics Systems.** Front-ended the financial data base he developed in earlier years onto a Borland Paradox For Windows® database engine.

Wrote and implemented code to directly export Borland files to tax preparation software.

Front-ended the Post Office Management System (Hudson, Colorado 80642) he developed (and described below in 1987) onto a Borland Paradox For Windows® database engine.

Initiated and wrote "The Santa Sophía Parish Yellow Pages, Second Edition" (86 pages), a directory of Who's Who and organizations of the parish.

Secretary of the Casa de Oro Christian Business Network.

In the course of a client's audit, your applicant discovered that there was a great inadequacy in the training of IRS auditors of the Laguna Niguel District in the use of Marshall & Swift, Boeckh, and other construction cost sources. The underestimation of costs was systematic, purposeful on the part of many auditors, and in direct contravention of the directions for use published by the major construction cost sources. The District Director concurred in your applicant's assessment of the situation and promised immediate remedy in the case of the client in question, as well as a District-wide review of the practices of IRS employees to ensure the published instructions would be meticulously carried out in the future.

\*\*\*\*\* NOTE \*\*\*\*\* A favorite ploy of IRS auditors at the time was to assert that a newly constructed industrial improvement constituted an "overimprovement" for the industrial neighborhood – and a logical consequence was the assertion that an auditor-contrived "market value" of the improvements should serve as the basis of

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depreciation.

1990 **Security Pacific.** The applicant went to work for Security Pacific Corporation. Various problems deemed intractable by management were assigned to him, stemming from process change requests that were fourteen and more months old. Most of the process corrections were in the revolving charge account and open-ended loan systems. Shortly after successfully completing these critical "old" requests, he undertook and also successfully completed the detail design for a new subsystem that would enable branch offices to control locally the waiver or reduction of future interest from problem accounts. These systems have been acquired by Bank of America, Wells Fargo, and Norwest Mortgage upon the bankruptcy on September 4, 1990 of Security Pacific Financial Services Systems, Incorporated.

**Pangnostics Systems.** Adapted to the PC and Microsoft Windows® the payroll system he developed in earlier years for use in his private consulting practice.

\*\*\*\*\* NOTE \*\*\*\*\* Your applicant observes, with some amusement, that other accounting software (e. g., Quickbooks® and Peachtree®, the two leading accounting software systems) require payment of separate fees and maintenance of separate file structures (i. e., directory structures) for each company the accountant works for. The applicant's systems for the mainframe, mini and PC from the very beginning were structured for any number of companies, with any number of subsidiaries, with any number of departments, with any number of sections, with any number of funds, with any number of accounts – WOW!!!

Initiated and wrote "The Santa Sophia Parish Yellow Pages" (78 pages), a directory of Who's Who and organizations of the parish.

Founded, and elected first president, of the Casa de Oro Christian Business Network, offering a program of support and mentoring for unemployed persons entering the world of self-employment. At its peak in 1994, 127 people had become members.

Initiated "The Camper Letter: News You Can Use for Your Business" published quarterly for your applicant's consultancy clients. Publishing was discontinued in 1998.

1989 **City and County of Denver.** He supervised the development of programs to support processing, through the City's financial system, all the different payroll records required to distribute social security refunds to qualified current and retired City employees, estates of deceased City employees. He initiated, supervised and completed as well an interface to the payroll system to permit former City employees to identify themselves for payment. For years the Internal Revenue

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Service had overcharged City employees for social security. The Auditor's Office successfully sued the IRS for the money and won the suit at all levels of appeal, including the United States Supreme Court. This necessitated the creation of the software interfaces described above.

- 1988 **City and County of Denver.** He supervised the migration from the Auditor's old IBM 4331 system to a new IBM 9370 system.

The applicant supervised the creation of programs to load the appropriation and general ledgers to SQL files. He supervised the creation of a number of programs utilizing his skills in SQL and CSP to access the loaded files for the purpose of demonstrating to users the techniques for writing their own customized reports, generating graphs and writing queries.

He supervised the writing of a set of programs to convert the old accounting system's records to that which is used in the creation of the Comprehensive Annual Financial Report. Formerly done by manual printed reports, this greatly reduced the amount of processing required by the outside auditors, Arthur Andersen.

He directed and supervised the creation of a program for the use of the Section Manager in his calculations of the resource requirements for SQL data areas. This program was made publicly available in a PC version and in a mainframe version. Again, this represented a "home-grown" version of the later Microsoft Windows® graphical user interface.

**Pangnostics Systems.** Prevailed, at audit before the Ogden District of the Internal Revenue Service, in a complicated case involving an owner-operator transport business operation, rental properties, and major postal contractor business.

- 1987 **City and County of Denver.** He supervised, directed and implemented the City's first-ever magnetic media reporting system for transmitting data to the Internal Revenue Service and the Colorado Department of Revenue.

Supervised, initiated and completed a relational data base system for personal computers featuring a fund-organization-account structure and subsystems for human resource management and cost allocation accounting. This represented a "home-grown" version of the later Microsoft Windows® graphical user interface.

The Auditor's Office installed its new 3Com-3LAN. One of the applicant's first assignments was to create a program that would fix a bug in the printer access system. This he accomplished in less than fifteen minutes, making him an instant hit with the 105 members of the staff.

**Pangnostics Systems.** Wrote a Post Office Management System for the Hudson,



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Colorado 80642 Post Office. Besides routine cash and other financial management features, there is a database for managing delivery addresses, not only in-town but also for the sizeable rural mail delivery routes. Among many useful capabilities, the system allows this remote Colorado town's post office to maintain its change-of-address and forwarding information. It also enabled the first-ever detail level descriptions of the rural routes. This in turn greatly refined the bidding process for contract delivery services.

- 1986 **City and County of Denver.** He supervised the writing of programs, as requested by the Census Bureau's Local Governments Office, to transmit on magnetic media the City's salient financial business. Given the City's FMIS multiple coding levels, this was not a minor undertaking.

He produced the Auditor's "New Denver Airport Cost Study." His estimate for actual construction costs came in at \$3.3 billion, greatly exceeding the mayor's consultants' estimate of \$1.8 billion. By the end of construction in 1993, his estimate was fully vindicated: the final cost was in fact close to \$3.7 billion. Most of the difference between his study and the actual cost arose because of the effect of inflation on construction costs, and a "bug" that arose in the baggage handling system.

**Pangnostics Systems.** Wrote and implemented a system on the PC for public (and later, private) entities requiring fund raising and separate funding source accounting. It included reporting on magnetic and hardcopy media for the Federal Election Commission and Colorado Secretary of State. This represented a "home-grown" version of the later Microsoft Windows® graphical user interface.

He cosponsored a petition to amend the Colorado Constitution to include a "braking clause" on rapidly escalating real property and business personal property taxes.

- 1985 **City and County of Denver.** He supervised the development of statistical tests based on five distinct families of differential equations to determine the efficacy of a new "budget over-expenditure early warning system" for the City and County of Denver Auditor's Office.

He produced the Auditor's "Colorado Convention Center Cost Study," the first convention center site study that used historical data and cost estimate reliability analysis. Eventually, of three sites analyzed, the voters of the City selected the present site, which was the one the applicant showed to be the most cost effective. Moreover, because of the applicant's study, it was the only site officially supported by the Auditor's Office.

- 1984 **City and County of Denver.** He supervised the planning, development, programming, implementation and user training of the new property valuation systems for the Department of Revenue. He brought to bear his training in

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statistics, programming, real property appraisal and business personal property appraisal to complete this major project on time and well under budget.

- 1983 **City and County of Denver.** He supervised the planning, development, programming, implementation and user training for software he wrote for audit reporting for the top administrative officials of Motor Vehicle Division and Assessment Division of the Department of Revenue.

He supervised planning, implementation and support for the new IBM System 38 and revenue department management software for the Department of Revenue, including the conversion of numerous data file and Cobol and Fortran modules from the mainframe.

- 1982 **City and County of Denver.** The applicant supervised and coordinated the development of new software for audit reporting for the top administrative officials of Motor Vehicle Division and Assessment Division.

Supervised, initiated and completed compilation of "Procedures for the Valuation of Business Personal Property" (198 pages) incorporating changes in Colorado Revised Statutes having an impact on the assessment of taxable personal property.

Supervised the design, writing and implementation of programs for the appraisal and assessment of the entire personal property tax roll of the City and County of Denver, a process formerly accomplished in its entirety by hand. The new system of programs implemented automated valuation procedures for 37,129 business personal property schedules.

- 1981 **City and County of Denver.** The State Legislature overhauled the method of funding the pension plans of the State's local police and firefighters. Bond ratings of local government units throughout the state were in jeopardy. The City's own bond rating company, Merrill-Lynch, had no method of determining long term liabilities created under the State plan. The City's consultants, Arthur Andersen, had no "cookbook" approach for solving the complicated system of non-linear equations, either. Literally the day of the fateful City Council meeting with state auditors, the Manager of Revenue presented the applicant with the problem. By midafternoon, the applicant was presenting the correct solution to the equations to the Manager of Revenue and representatives of Arthur Andersen. All parties present expressed shock and astonishment at the solution and its ease of implementation. "The Rees Solution" (formally: "A Formulaic Solution to the Problem of Funding Future Liabilities Accruing to Local Government Police and Fire Pension Plans") (54 pages) is still used by the City and County of Denver and other Colorado local government units annually to appropriate money necessary to fund their long-term pension liabilities.

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Supervised the design, coding and implementation of mainframe computer valuation systems for the City and County of Denver, Assessment Division. This entailed incorporation of cost, market and income approaches to the valuation of real property for 167,336 parcels. It implemented state-of-the-art quality control techniques envisioned and described in earlier technical papers written by the applicant. At the time, the City and County of Denver was the ONLY local government entity in Colorado whose assessment and valuation systems were fully automated. Multiple regression techniques were used for the first time in the systematic development of all three approaches to value, not just in the market approach.

1980 **City and County of Denver.** The City and County of Denver successfully sued the United States Bureau of the Census. At stake was \$285 million of state and federal block grants to the City and County of Denver over the next decade. The applicant's expert testimony before the Denver U. S. District Court swayed the court to the City's position that Denver's population had been undercounted by the Bureau. The City's suit was the only one in the nation that the United States Supreme Court held to have been determined solely on the scientific and statistical technical merits. It let stand your applicant's population estimate of 509,000 residents.

1979 **City and County of Denver.** He supervised, initiated and completed the first-ever "Condominium Costs and Market Valuation Manual" (213 pages) for implementation and use by the various agencies of the City and County of Denver.

He supervised, initiated and completed programming for the IBM mainframe systems that automated the valuation (by the three classic approaches) of urban land and all classes of improvements of and to land (i. e., single-family and multi-family residential, commercial, office, retail, and industrial). Meeting some inter-office resistance, a number of agencies "tested" the new software for some time before finally coming to welcome the utility of the newest computer technologies.

1978 **City and County of Denver.** Working in close personal collaboration with employees of Marshall & Swift, Incorporated and of Boeckh Valuation Services, Incorporated, he supervised, initiated and completed the first-ever "Multi-Family Residential, Commercial and Industrial Constuction Costs Manual" (278 pages) for implementation and use by the various agencies of the City and County of Denver.

He supervised, initiated and completed the overhaul of the "Single Family Residential Valuation Manual" (223 pages) for implementation and use by the various agencies of the City and County of Denver.

**Cold Comfort Farm, LP.** Formed Cold Comfort Farm, Limited Partnership, involved in producing fresh fruit and vegetables for the Denver wholesale and gourmet markets. A specialty was the production of snow peas. The farm was located ten

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miles northeast of Hudson, Colorado in Weld County. Operations ceased in 1991 when the farm was sold.

1977 **City and County of Denver.** The International Association of Assessing Officers invited the applicant to address the 43<sup>rd</sup> International Joint Conference on Assessment Administration of the International Association of Assessing Officers, Society of Real Estate Appraisers and American Institute of Real Estate Appraisers in Portland, Oregon. He presented to packed audiences five seminars on statistical audit and quality control techniques. The Association published the paper described below (176 pages) for distribution to Conference attendees, as well as in their two periodical publications, International Assessor and Assessors Journal. He also published at that time program code in Fortran, Cobol and Basic with a view to implementation on mainframe computers. Included was code for the Hewlett-Packard and Texas Instruments lines of programmable calculators.

**Pangnostics Systems.** He supervised, initiated and completed the "bible" on statistical audit and quality control techniques in appraisal and assessment administration, "Techniques of Least Squares Estimation Applied to the Prediction of the Expected Value of Sales Ratio With Rejoinders and Comments" (223 pages). Dr. Earl Haas of the Department of Mathematics at Metropolitan State College and Drs. Nelson and Peter Boese of Boese and Company Appraisers, Incorporated were among the distinguished scholars included in the Rejoinders and Comments Section of the paper.

1976 **City and County of Denver.** Supervised the development and implementation of the first-ever "Urban Land Valuation Manual" (456 pages) for use by the various agencies of the City and County of Denver.

Supervised the analysis, development, coding and implementation on the IBM mainframe computer of the first-ever system for systematically examining the relationship between age, construction cost and replacement cost of all classes of real property, leading to the development of statistically valid measures of age and function related obsolescence of all the major classes of improved real property.

**Pangnostics Systems.** Formed Pangnostics Systems, a consultancy fostering Best Management Practices for small- to medium-sized businesses. Individual taxpayers, small towns and local government entities in the State of Colorado, and non-profits were also served. From the start, advocacy of clients before the Internal Revenue Service was a specialty.

1975 **City and County of Denver.** Supervised, initiated and completed a computer program coded in Fortran for implementation on IBM System 360/370 mainframe computers with Job Control Language for file management of the results of earlier statistical studies he completed pertinent to the valuation of real property. This was

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the first mass-valuation system ever implemented in the State of Colorado.

- 1974 **City and County of Denver.** Supervised, initiated and completed a report (179 pages) "Data and Their Analysis Pertinent to Describing the Statistical Relationship Between the Price of Vacant Urban Land and the Price of Improvements Subsequent to Construction." This became part of the land valuation manual for the Assessment Division, City and County of Denver, relating sales prices, Census data, and improved property transactions.

Supervised, initiated and completed a report (127 pages) "Data and Their Analysis Pertinent to Describing the Statistical Relationship Between Parcel Depth, Frontage and Assemblage and Sale Price of Developed Urban Land." This became part of the land valuation manual for not only the City and County of Denver, but for the Division of Property Taxation, Department of Local Affairs of the State of Colorado.

- 1973 **City and County of Denver.** Supervised, initiated and completed a report (114 pages) "Data and Their Analysis Pertinent to Describing the Statistical Relationship Between Parcel Size and Sale Price of Raw Undeveloped Land." This became part of the land valuation manual for the Assessment Division, Department of Revenue, City and County of Denver. Published by the Denver Assessment Division, the report drew the attention of the Colorado Highway Department. On frequent occasions until 1990 the Colorado Highway Department called upon the applicant's expertise to testify as an expert witness in highway right-of-way condemnation court cases.

- 1972 **Colorado State University.** Developed, wrote and implemented, using Fortran and Job Control Language for file control, a multiple regression analysis system for use by the Statistics and other Departments at Colorado State University. This was not a simple multiple linear regression program, but employed a variety of different linear and nonlinear models for simulation procedures developed for use at Colorado's premier university statistics department.

Developed program code for statistics functions on the Hewlett-Packard line of programmable calculators.

Taught three courses: ST 201, Biostatistics; ST 205, Economic Statistics 1; ST 206, Economic Statistics 2.

Wrote and published through the university press "Data and Their Analysis Pertinent to Preëmergence Damping Off Caused by Rhizoctinia in Radish Seedlings" (198 pages).

- 1970 **Metropolitan State College.** Developed, wrote and implemented a machine language code program that calculated relocatable addresses for compiled programs for the Business Department. Unlike the IBM line of mainframes, the Control Data

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Corporation series 6400 assembler worked with hard-coded (i. e., real instead of virtual) memory addresses. So, a programmer knew there was a good chance of a memory overflow every time he compiled. Thus, a great deal of time was spent redesigning the program into smaller programs that could be executed one at a time in sequence. This, in turn, was extremely tedious and time-consuming for the computer operator. Those were the days when data and programs were punched onto eighty column cards. Frequently the same data cards had to be re-read seven and more times for each execution of a task like payroll because the payroll "system" itself was comprised of seven and more programs -- so there was a natural need to replace frequently the worn cards, to boot. The machine code program the applicant wrote made real "paging" possible for the first time on the CDC 6400, a computer for which paging was supposed to be impossible!!