

DISTRICT COURT BOULDER COUNTY, COLORADO 20th Judicial District Court Boulder County Justice Center 1777 Sixth Street Boulder, Colorado, 80302 303-441-3750	DATE FILED July 17, 2023 4:30 PM FILING ID: 5E574FCC1A11C CASE NUMBER: 2022DR30458
In re the Marriage of: Petitioner: CHARLES BELL and Co-Petitioner: ALYSON BELL	COURT USE ONLY
Carol Glassman Carol Glassman, P.C. 1790 38 th Street, Suite 300 Boulder, Colorado 80301 Telephone: 303-442-1403 E-Mail: carol@carolglassman.com Attorney Registration No. 11321 Nelissa Milfeld Milfeld Law LLC 1650 38 th Street, Suite 302E Boulder, CO 80301 Telephone: 303-990-1953 Email: milfeldlaw@gmail.com Attorney Registration No. 40753	Case Number: 2022DR30458 Division: 12
CO-PETITIONER'S REBUTTAL WITNESS DISCLOSURE FOR PERMANENT ORDERS TRAILING DOCKET FOR WEEK COMMENCING AUGUST 21, 2023	

COMES NOW Co-Petitioner, Alyson Bell, by and through her attorneys, Carol Glassman, Carol Glassman, P.C. and Nelissa Milfeld, Milfeld Law LLC, and pursuant to C.R.C.P. 16.2(g)(5) submits the following rebuttal witness to testify at the hearing on Permanent Orders scheduled on the trailing docket for the week commencing August 21, 2023.

1. Jay Freedberg, CPA/ABV/CFF, CVA, Six Consulting, 275 Century Circle, Suite 200, Louisville, CO 80027 (303) 652-5027. Mr. Freedberg was retained by Co-Petitioner as a sole valuation and accounting expert to perform an analysis of Charles Bell's ownership interest in Tool Studios, LLC and Charles Bell's income and Alyson Bell's income from 2018-2022.

Mr. Freedberg's opinions consistent with his reports are based upon the Parties' income tax filings, Tool Studios, LLC Form 1041 tax returns, the income analysis prepared by joint expert, Jeremy Harkness, CPA, and the business valuation of Tool Studios, LLC by joint expert, Jeremy Harkness, CPA.

Mr. Freedberg's rebuttal opinions will include the value of Charles Bell's 100% ownership interest in Tool Studios, LLC based upon a weighted average of 5 years. Mr. Freedberg's rebuttal opinions of each parties' income is based upon his calculations in accordance with the Colorado Revised Statutes definitions of income based upon a 4-year analysis (excluding 2020) and a 5-year analysis of 2018-2022 (appropriately weighted for Mr. Bell).

Mr. Freedberg's rebuttal expert reports and qualifications, including a list of all publications authored by the witness in the preceding ten years and any other cases in which the witness has testified as an expert in trial or by deposition within the last four years are being electronically served to Petitioner under separate filing contemporaneously with this filing.

Dated: July 17, 2023.

Respectfully submitted,

CAROL GLASSMAN, P.C.

/s/Carol Glassman

Carol Glassman, No. 11321

CERTIFICATE OF SERVICE

I hereby certify that on the 17th day of July, 2023, a true and correct copy of the foregoing document was filed electronically with the Court and electronically served by Colorado Courts E-Filing and addressed to:

Kathryn J. Goff
katie@goff-law.com

/s/ Michele LaPlume
Michele LaPlume

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