

Exhibit

3-A

## CURRICULUM VITAE

JONATHAN S. LENGEL, MAI  
Eagle, Colorado

### Education

B. S. Degree in Agriculture Industries Management, Colorado State University.

All courses requisite to obtain the MAI (Member of the Appraisal Institute) designation and a Real Estate Brokers License from the State of Colorado.

Numerous and continuing appraisal seminars.

### Memberships/Appointments

The Appraisal Institute (MAI), 1999-2000 Region II Committee Representative, Admissions Committee, Grievance Committee, past Candidates Coordinating Committee Board Liaison and Co-Chairman.

Eagle Valley Chamber of Commerce, Board of Directors 1994 through 1998 (President - 1997)

Vail - Eagle Valley Rotary Club 1996 - 1998

Western Eagle Valley Rotary Club 1998 - 2001 - Charter Member, Treasurer 1999, Board of Directors 2000 - 2001

Associate Member to the Eagle County Planning Commission March 1996 - September 1997

Advisory Council - Colorado State University Cooperative Extension, Eagle County 1997 - 2000

Eagle Flight Days Committee 1996 - 2000

Eagle River Foundation - Currently on Board of Directors

### Professional Experience

March, 1993 to present, President of J.S. Lengel and Associates, Inc., a general real estate appraisal company, making appraisals throughout Colorado, including Vail, Steamboat Springs, Snowmass, Crested Butte, Aspen, Avon, Winter Park, Leadville, Montrose, Silverthorne, Frisco, Buena Vista, Eagle, and Gypsum; and Garfield, Pitkin, Rio Blanco, Routt, Moffatt, Grand, Park, Summit, Lake, Montrose, San Miguel, Las Animas, Chaffee and Gunnison Counties and ranches in Colorado, New Mexico and Wyoming. In this capacity I have appraised numerous ranches and agricultural parcels throughout western Colorado; commercial, retail, industrial and development properties ranging in location from Aspen and the Roaring Fork Valley to Steamboat Springs and Craig and from Winter Park to Rifle; residential properties in the Eagle River Valley, Garfield County and Steamboat Springs.

May, 1986 to March, 1993, Associate Appraiser with Robert J. Mitchell, MAI, Greeley, Colorado. Assisted in and individually completed numerous appraisals involving farms, ranches (located throughout Colorado and in Wyoming, New Mexico and Nebraska), industrial complexes, office and retail centers, residences and vacant commercial, industrial and residential development land. During my tenure I was involved in all aspects, short of court testimony, of several partial acquisition appraisals. These appraisals involved rights-of-way and easements for natural gas, water and sewer pipelines; power lines; state and federal highways (for Colorado Department of Transportation and private property owners); airport expansions; railroads; a Vortac site and reservoirs.

Certified General Appraiser - State of Colorado, #CG01313125

Temporary Practice Permit - State of New Mexico, #TP-2633

Real Estate Broker - State of Colorado, #EI40000590

### Expert Witness Testimony and Depositions

Qualified as expert witness in United States Bankruptcy Court (January 1989); United States Tax Court (June 2009); Colorado District Courts: Garfield County (May 1996, November 2005, December 2005), Denver County (September 1997), Eagle County (October 1997, June 2002, April 2003, July 2007), Routt County (June 2008), Pitkin County (October 2008, September 2008), Mesa County (March 2009). Deposed as expert witness for case in United States Bankruptcy Court and cases in District Courts, to wit:

### Expert Witness Testimony

May 16, 1996: Garfield County District Court; Summit Lumber Company, Inc. v. Liljenberg, Neil Westberg, Gold Star Homes, Inc., and Brookhart's, Inc., Case No. 95CV30-A.

September 1997: Denver County District Court; East Lake Creek Ranch, LLP on its own behalf and on behalf of the tax payers and Richard B. Scudder v. Robert Brotman, State Board of Land Commissioners and State of Colorado, Case No. 97CV2586.

October 28, 1997: Eagle County District Court: Donald Wurtsmith v. Wurtsmith Land & Cattle Company, Inc., Case No. 96CV240.

June 3, 2002: Eagle County District Court; Holy Cross Electric Association, Inc., v. The Piney Valley Ranches Trust, et al. Case No. 99-CV-185

April 8, 2003: Eagle County District Court; Traer Creek Metropolitan District v. H. Grant Ritchey, et al. Case No. 01-CV-524

November 3, 2005: Garfield County District Court; City of Glenwood Springs v. Charles T. Collins; Janice S. Collins; and Georgia Chamberlain, Garfield County Treasurer. Case No. 05-CV-119.

December 21, 2005: Garfield County District Court; Kenneth Elder v. Janey Ruth Elder. Case No. 04 DR 315.

July 3, 2007: Eagle County District Court; Edward W. Nottingham, Jr. v. Marci Jaeger. Case No. 06-DR-56.

June 25, 2008: Routt County District Court; Peterson v. Woodchuck Ditch. Case No. 06 CV 104.

October 28, 2008: Pitkin County District Court; Jeffrey Soffer v. Kimberly Soffer. Case No.

March 19, 2009: Mesa County District Court; John Ricks Family Trust. Case No. 08 PR 399

June 25, 2009: United States Tax Court; Trout Ranch, LLC v. Commissioner of Internal Revenue. Docket No. 14374-08

September 22, 2009: Pitkin County District Court; Holmes v. Audrey Holmes. Case No.

#### **Depositions**

June 12, 1996: Deposition for Federal Bankruptcy Court; Harvey Sender, Trustee v. Mervyn L. Lapin, Red Mountain Ranch and John Doe. Case Number 92-25097 PAC.

April 18, 2002: Deposition for Eagle County District Court; Holy Cross Electric Association, Inc., v. The Piney Valley Ranches Trust, et al. Case No. 99-CV-185

February 13, 2003: Deposition for Eagle County District Court; Traer Creek Metropolitan District v. H. Grant Ritchey, et al. Case No. 01-CV-524

#### **Typical Clients**

##### **Other Appraisers:**

Valley National Bank, Denver, CO;  
Rocky Mountain Bank, Cheyenne, WY;  
Banc One, Colorado;  
Wallick and Volk, Colorado and Wyoming;  
Farmers Home Administration;  
First National Bank, Longmont, CO;  
Department of the Interior-Bureau of Land Management, Denver, CO;  
Yampa Valley Electric Association, Steamboat Springs, CO;  
WestStar Bank, Vail, CO;  
Alpine Bank, Eagle, CO;  
Montegra Capital Resources, Denver, CO;  
Eagle County Government, Eagle, CO;  
Bank of America, Dallas, TX;  
Upper Eagle Water and Sanitation District, Vail, CO;  
LaSalle Bank, Chicago, IL;  
Colorado Mountain College, Vail, CO;  
Routt County Government, Steamboat Springs, CO;  
Eagle Valley Land Trust, Eagle, CO;  
CenturyTel, Eagle, CO;  
American National Bank, Eagle, CO;  
Warner Enterprises, Eagle-Vail, CO;  
Union Pacific Railroad, Omaha, NE;  
Town of Silt, Silt, CO;  
Greg Norman (Great White Shark Ent.), FL;  
Jeffrey Soffer, FL;  
U.S. Bank, Denver, CO;

##### **Individuals:**

Attorneys;  
Wells Fargo Bank, Denver, CO;  
First Interstate Bank, Ft. Collins, CO;  
Arbitrator for the Weld and Garfield County Assessor's Offices, Greeley and Glenwood Springs, CO;  
Town of Eagle, Eagle, CO;  
State Board of Land Commissioners, Denver, CO;  
Town of Gypsum, Gypsum, CO;  
Colorado Department of Transportation;  
U.S. Bank, Minneapolis, MN;  
Yampa Valley Land Trust, Steamboat Springs, CO;  
First Bank, Minneapolis, MN;  
Rocky Mtn. Elk Foundation, Denver, CO;  
George Gillette (Booth Creek Management);  
Steadman-Hawkins Clinic, Vail, CO;  
Town of Frisco, Frisco, CO;  
Diamond Star Ranch, Inc., Eagle, CO;  
Vail Mountain School, Vail, CO;  
Hartsef Springs Ranch, Fairplay, CO;  
City of Glenwood Springs, Glenwood Springs, CO;  
Colorado Business Bank, Edwards, CO;  
Town of Vail, Vail, CO;  
Gorsuch Family, Vail, CO;  
Bank of the West, Denver, CO;  
Town of Hayden, Hayden, CO;