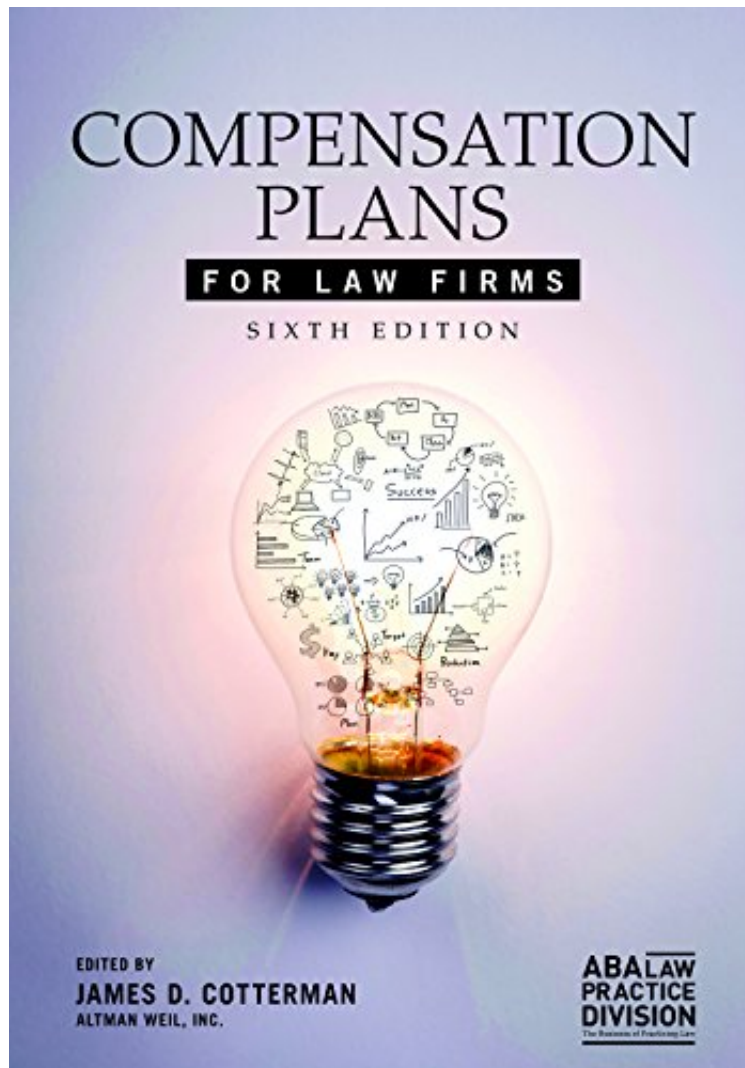


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About the Author James D. Cotterman is a principal with Altman Weil, Inc. He joined the firm in 1988 and advises clients on compensation, capital structure and other economic issues, governance, management and law firm merger assessments. Mr. Cotterman is a regular contributor to *The Altman Weil Report to Legal Management* and is the lead author of the ABA's monograph, *Compensation Plans for Law Firms*. He has been the supervising author for Matthew Bender's loose-leaf text *How To Manage Your Law Office* and a former member of the Board of Editors of *Accounting and Financial Planning for Law Firms*. His writings have appeared in *The American Lawyer*, *The National Law Journal*, *Law Practice Management*, *International Law Firm Management*, and other publications. Mr. Cotterman is a frequent speaker and lecturer including presentations for annual and regional conferences of the American Bar Association and the Association of Legal Administrators, as well as numerous state and local Bar and ALA meetings. Before joining the firm, Mr. Cotterman was manager of acquisitions for a public company in the health care industry, where he developed, evaluated, negotiated and integrated merger opportunities. Academic credentials include an undergraduate degree in Operations Management and an M.B.A. in Accounting, both from Syracuse University. Mr. Cotterman is licensed as a Certified Public Accountant in the Commonwealth of Pennsylvania, and is a member of the American and Pennsylvania Institutes of Certified Public Accountants.