

**In re: the Marriage of:
CHRISTOPHER ROSS LARSON and JULIA LARSON CALHOUN**

17. Certainly a key witness at trial, if not *the* key witness, was Gregory Porter. He is the Certified Forensic Financial Analyst (a CFFA who is also a CPA with an MBA and a MS in Taxation) who provided the “tracing” analysis on behalf of Mr. Larson. In court, besides those letters, he tossed around many big numbers, most of them relating to Microsoft shares or to units of currency (dollars, pounds and Euros), but they also included the pretrial hours his team spent on their task (“1700”) and the number of pages of materials they reviewed (“several hundred thousand”). It must be stated without equivocation that the Court found Mr. Porter to be an exceedingly reliable witness. His quick mind and engaging presentation were simply a top layer resting upon a solid foundation of a daunting amount of thorough and conscientious work. When he says, as he did, that Mr. Larson maintained “a consistent pattern and practice of keeping his 56,600 shares, and what they grew into and were used for, separate from his later-acquired assets,” this carries great weight. This opinion was backed up by a financial records “E-exhibit” the likes of which the Court has not previously seen. Through its live links, documentation was a click away from any entry that demonstrated the source of any funds and the uses to which they were put. As Mr. Porter convincingly stated: “Everything was accounted for and nothing was left over.”