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NACVA AND THE IBA'S 2010 ANNUAL CONSULTANTS' CONFERENCE *SESSION SUMMARY*
JUNE 2—5, 2010 THE FONTAINEBLEAU MIAMI BEACH MIAMI BEACH, FL USA

Track: IBA Symposium

Session Date / Time: Thursday, June 3, 2010 / 10:15am – 11:55am

Session Title: *Other Valuation Adjustments – What Should We Do With Them?*

Session Summary: Although we devote considerable attention to marketability adjustments, there are several other adjustments that may be appropriate to apply in a valuation engagement. This session will discuss the available data to support other adjustments, and how these adjustment their relationship to marketability. Other considerations will be explored including marketability and liquidity imbedded in some data.

CPE Hours / Fields of Study: Two (2) hours / Specialized Knowledge & Applications (SK&A)

Presenter Bio:



Gary R. Trugman, CPA/ABV, MCBA, ASA, MVS is the President of Trugman Valuation Associates Inc., a business valuation and economic damages firm with offices in Plantation, Fl. and Parsippany, NJ. He is a Certified Public Accountant, licensed in Florida, New Jersey and New York. He is designated as an Accredited Business Valuer by the American Institute of CPAs, a Master Certified Business Appraiser by The Institute of Business Appraisers and an Accredited Senior Appraiser by The American Society of Appraisers. Gary has a Masters Degree in Valuation Sciences from Lindenwood College. Gary serves on the ABV Examination Committee of the A.I.C.P.A and has served on numerous other committees with various organizations throughout his career. He has authored a textbook entitled *Understanding Business Valuation*, published by the AICPA, has coauthored several other textbooks and has authored articles in various publications. Mr. Trugman is on the faculty on the National Judicial College and has testified throughout the country in both Federal and state courts.