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Peter Agrapides is a principal with Western Valuation Advisors where his practice focuses primarily on valuations for gift and estate tax reporting, litigation support, financial reporting, and buy-sell agreements. These engagements have ranged from the valuation of small, family owned businesses, to companies with over one billion dollars in revenue.

Mr. Agrapides has extensive knowledge of valuation related judicial case law. He produces a regular column in *The Value Examiner*[®], a national professional development journal published bi-monthly by the National Association of Certified Valuators and Analysts[™] (NACVA[®]). His column highlights both federal and state-level court opinions. Mr. Agrapides also produces a monthly column that appears in the NACVA *QuickRead*[™] and KeyValueData[®], *Case Law Monitor*. He is a frequent lecturer on the subject of judicial perspectives and trends in the valuation profession.

Mr. Agrapides received his BA in Economics from the University of Utah, and MBA from the Gore School of Business at Westminster College in Salt Lake City, Utah. He holds the Certified Valuation Analyst® designation from the NACVA. Mr. Agrapides was elected to serve on NACVA's Valuation Credentialing Board in 2010 and is a member of the *Current Update in Valuations* instructor team. He was named NACVA's Outstanding Member in November 2010.