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**Russell T. Glazer** is a Partner with Gettry Marcus Stern & Lehrer, CPA, P.C. and is a member of the firm's Business Valuation & Litigation Support Group. The group, one of the largest in the New York metropolitan area, has eight credentialed business valuation professionals and a team of forensic accountants. Mr. Glazer is a Certified Public Accountant, Certified Valuation Analyst, Master Certified Business Appraiser, is Accredited in Business Valuation and is an Accredited Senior Appraiser of the American Society of Appraisers.

Mr. Glazer's business valuation engagements are in the areas of estate and gift valuation; lost profits; commercial damages; shareholder dispute resolution; mergers and acquisitions; and marital dissolution. He has been called upon to serve as an expert witness and consultant because of his knowledge and expertise in performing business valuations.

Mr. Glazer is a national instructor for both the Institute of Business Appraisers (IBA) and the National Association of Certified Valuation Analysts (NACVA), lecturing on a variety of business valuation topics, and received IBA's *Instructor of Great Distinction Award* twice and NACVA's *Instructor of Exceptional Distinction Award*. He has also authored several articles that have appeared in peer-reviewed business valuation publications, and is a contributing author for business valuation courses. In addition, he has developed and delivered a number of presentations to CPA Societies and business valuation professionals around the country. He is a recipient of the Jeffrey R. Salins Award for report writing excellence, and received the award for the best article to appear in *Business Appraisal Practice*, the Institute of Business Appraisers' quarterly publication. He serves on the Qualifications Review Committee of the Institute of Business Appraisers, and is on the Editorial Board of Business Appraisal Practice, the quarterly publication of the IBA. Additionally, Mr. Glazer served as an instructor of business valuation topics for the New York State Society of CPAs (NYSSCPA).

Mr. Glazer graduated Hofstra University with a Master's of Business Administration in Management. He keeps abreast of changing developments through his active membership in several organizations, including the Institute of Business Appraisers, American Society of Appraisers and National Association of Certified Valuation Analysts.