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Michael Gregory Consulting, LLC provides first rate work with least cost to clients by focusing on Alternative Dispute Resolution (ADR), risk management with the IRS, and value added services. Founded in September 2011, the firm has a focus in business valuation related to the review of expert reports and issue resolution. Mr. Gregory has 28 years of experience with the IRS of which, the last 11 were as a territory manager with responsibilities for up to 23 states. Mr. Gregory led teams on the discount for lack of marketability, 1120S valuations, reasonable compensation, penalties on appraisers, and others. Michael Gregory is an Accredited Senior Appraiser with the American Society of Appraisers, an Accredited Valuation Analyst<sup>®</sup> with the National Association of Certified Valuators and Analysts<sup>™</sup> (NACVA<sup>®</sup>), and a Qualified Mediator with the Minnesota Supreme Court. Mr. Gregory has a BS from Valparaiso University, a MS from the University of Wisconsin–Madison, and a MBA from DePaul University. Michael Gregory is the author of *How to Work with the IRS: Strategies for Attorneys, Accountants, and Appraisers*