



Association News

Quarterly Newsletter for the National Association of Certified Valuators and Analysts



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Outstanding Members—Second Quarter 2013



Russell T. Glazer,
CPA/ABV, CVA, MCBA,
ABAR, ASA, MBA

Russ Glazer is a Partner with Gettry Marcus CPA, P.C. and is a member of the firm's Business Valuation & Litigation Services Group. Russ manages and performs business valuation engagements related to estates and gifts; lost profits; commercial damages; shareholder dispute resolution; mergers and acquisitions; and marital dissolutions. Because of his knowledge and expertise in performing business valuations, he has rendered his services in litigation and forensic accounting matters and has been called upon to serve as an expert witness in court and as a professional consultant to clients. He enjoys working in the valuation profession and is energized by its very dynamic nature.

Russ has been a member of NACVA since 2003 when he earned the credential of Certified Valuation Analyst (CVA). He maintains an active membership in the organization and in 2012 was presented with the Jeffrey R. Salins Report Writing Award in acknowledgement of superior work in preparing a business valuation report and is a multiple recipient for NACVA's Instructor of Exceptional Distinction Award. He also served as a national instructor, lecturing on a variety of business valuation topics. His membership in NACVA is both beneficial and rewarding because it affords him the invaluable exchange of ideas and frequent interaction with his peers.

He is also a dedicated member of the Institute of Business Appraisers (IBA), where he is a national instructor and serves on both the Quality Review Committee and the Editorial Board of *Business Appraisal Practice*, the quarterly publication of the IBA. He has authored several articles that have appeared in peer-reviewed business valuation journals such as *Business Valuation Review*, *Valuation Strategies*, *Business Appraisal Practice*, and *The CPA Journal*, and is a contributing author for business valuation course materials.

Russ has been referred to as a "Renaissance Man" due to his varied talents and interests. He enjoys woodworking and other ligneous projects, and has built a 14-foot sailboat and an acoustic guitar; he plays roots music and fingerstyle blues, but he can't sing a lick. He is also an avid sailor and has circumnavigated Long Island, New York four times with his crew.

[Click here to learn more about Russ Glazer.](#)






Lorenzo Carver, MS, MBA, CVA, CPA is Founder and CEO of Liquid Scenarios, inventor of the Carver Import Algorithm, Search2Model, a patented valuation technology and author of *Venture Capital Valuation* published by John Wiley &



Lorenzo Carver,
MS, MBA, CVA, CPA

Sons. Lorenzo has a 20 year track record of helping millions of students and entrepreneurs understand how to measure and realize high-growth venture value. He is the author and sole developer of *BallPark Business Valuation*, the #1 selling, award winning small business valuation solution covered by *Business Week, Inc. Magazine, Entrepreneur, CPA Software News, Kim Commando* and *Business Journals* worldwide. He has authored over 120 written reports and more than 30,000 interactive models used by investors to value primary and secondary purchases of venture backed company securities. Carver's Liquid Scenarios technology has won numerous third-party certifications and awards, including being the first financial business intelligence solution in the world certified on Windows Server 2008, the first venture valuation solution for Smartphones and one of the first financial software solutions Certified by Intel.

- Founder Liquid Scenarios
- Inventor of Carver Import Algorithm
- Author of *Venture Capital Valuation* (John Wiley & Sons 2011)
- Prepared Hundreds of Private Company Valuations
- Developed & Coded Valuation Software Used On Over 10,000 Non-VC Backed Private Companies
- Designed Software (Patented - Liquid Scenarios) Used To Report Value On Over 2,500 Venture Capital Investments To Limited Partners In Accordance With Topic 820 (FAS157)
- First Private Company Valuation Done in 1993
- First Valuation of Exchange Traded Options Done In 1992 (Using Technical Analysis)
- NACVA Fundamentals, Techniques & Theory (FT&T) Instructor Team 2013

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