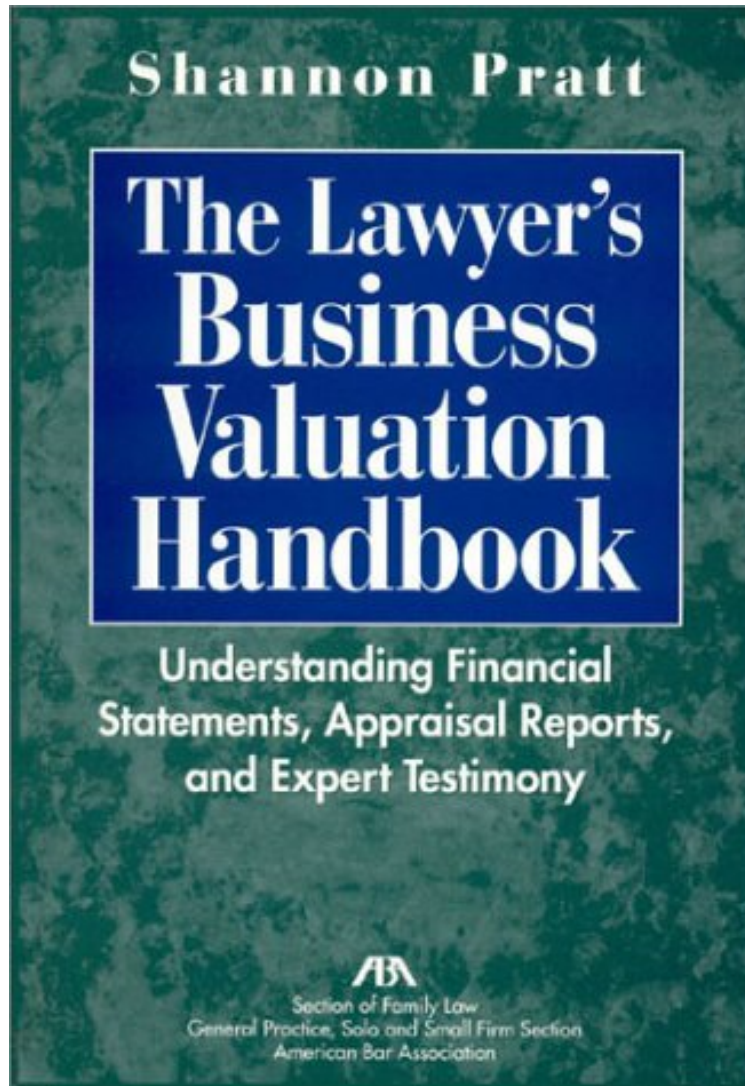


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This is a practical guide that will help lawyers and judges assess the qualifications of a business appraiser and the reliability of the information presented, and will enable them to work with valuation issues more efficiently and effectively.