

# Insights

*Business Valuation, Forensic Analysis, and Financial Opinion Insights*



**THOUGHT LEADERSHIP IN VALUATION  
FOR FAIR VALUE MEASUREMENT PURPOSES**



Willamette Management Associates

Celebrating 50 Years of Thought Leadership



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# Insights

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*Insights* is intended to provide a thought leadership forum for issues related to the Willamette Management Associates business valuation, forensic analysis, and financial opinion services.

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We welcome reader comments, suggestions, and questions. We welcome reader recommendations with regard to thought leadership topics for future *Insights* issues. In particular, we welcome unsolicited manuscripts from legal counsel, accountants, bankers, and other thought leaders involved in the valuation and forensic services community. Please address your comments or suggestions to the editor.

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For 50 years, Willamette Management Associates analysts have applied their experience, creativity, and responsiveness to each client engagement. And, our analysts are continue to provide **thought leadership**—by delivering the highest level of professional service in every client engagement.

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