

## Experience

Carla Glass is a managing director in the Valuation and Litigation Support Services group. Ms. Glass has more than 25 years of experience in the valuation of businesses, partnerships, debt, derivative securities, intellectual property, and other intangible assets in a wide range of industries. She has performed valuations of business interests for a variety of purposes including, but not limited to, gift and estate tax, financial reporting, employee stock ownership plans, corporate and partnership reorganizations, minority shareholder rights, bankruptcy proceedings, merger and acquisition analysis, and litigation.

Ms. Glass served as Chair of the Business Valuation Committee of the American Society of Appraisers (ASA) and Chair of the Appraisal Standards Board of The Appraisal Foundation, which is the board that promulgates the Uniform Standards of Professional Appraisal Practice (USPAP). She is a Fellow in the ASA College of Fellows (FASA), the ASA's highest mark of achievement and recognition. She was also one of eight valuation professionals who served on the Valuation Resource Group of the Financial Accounting Standards Board.

Ms. Glass has created and taught Principles of Valuation courses for the American Society of Appraisers. She is a frequent speaker on topics in business valuation to appraisal, legal, accounting, and other professional groups. During her time as Chair of the ASA's Education Committee, she headed the development, teaching, and grading of courses, seminars, and examinations for the society.

## Expert Testimony Experience

Ms. Glass has been qualified as an expert witness in Federal District Courts and the District Court of the State of Wyoming, as well as in arbitration proceedings.

## Professional Designations

**FASA** Accredited Senior Appraiser, Fellow (Business Valuation Discipline)  
Designated by the American Society of Appraisers

**CFA** Chartered Financial Analyst  
Designated by the CFA Institute

## Education

**Master of Business Administration**, University of Houston  
**Bachelor of Arts**, Vanderbilt University

## Professional Organizations and Activities

- American Society of Appraisers (ASA)
  - Standards Committee for Business Valuation, Member, 1998-2000
  - Business Valuation Committee, Chair, 1995-1997
  - Business Valuation Committee, Member, 1990-1999
  - International Education Committee, Chair, 1994-1995
  - International Education Committee, Member, 1990-1998
  - Education Committee for Business Valuation, Chair, 1992-1994
  - 11th Annual Advanced Business Valuation Conference, Chair, 1991-1992

## Curriculum Vitae

- The Appraisal Foundation
  - Appraisal Standards Board, Chair, 2005
  - Appraisal Standards Board, Vice Chair, 2004
  - Appraisal Standards Board, Member, 2001-2006
- Financial Accounting Standards Board
  - Valuation Resource Group, Member, 2007-2013
- CLARENCE Standards Committee
  - Member, 1998-2000
- CFA Institute

### **Honors**

- 2016 Honored by The Appraisal Foundation as recipient of the Chair's Public Service Award, in recognition of individuals who have worked with the Foundation for the benefit of the appraisal profession
- 2016 Named by the National Association of Certified Valuators and Analysts as an "Industry Titan – Business Valuation and Financial Forensics Master," in recognition of individuals who have had the greatest impact on the business valuation profession
- 2007-2013 Served on the Valuation Resource Group of the Financial Accounting Standards Board, one of only eight valuation professionals nationwide
- 2005 Named to the American Society of Appraisers' College of Fellows, awarded in recognition of exceptional appraisal proficiency as well as notable contributions to the valuation profession