

# Financial Valuation

*Applications and Models*

Third Edition



*with WEBSITE*

JAMES R. HITCHNER

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with Website

JAMES R. HITCHNER  
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*To my greatest champion, my dad, Earle R. Hitchner, Jr. Thank you for instilling in me a work ethic and tenacity that keeps me going. I miss you. To his sister and my godmother, Aunt Thelma. You are simply the best and a true inspiration to all who know and love you.*

*To the authors: It has truly been one of the highlights of my career to work with such a wonderful group of professionals. Thank you for your perseverance in helping to advance the business valuation profession.*

*To my mother, Virginia M. Hitchner, who passed away during the final days of editing this book. Thank you for sticking by me, always. I miss you.*

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