

SUMMARY

Mr. Browning is a founding partner of **Morrell & Browning, LLC**, a full-service business appraisal and value consulting firm in Atlanta, GA. He has over 15 years of experience in the field of business valuation.

TYPICAL VALUATION CASES

- Litigation Support
- Mergers and Acquisitions
- Tax Matters, including Allocations of Purchase Price, Recapitalizations, and Conversions of Corporate Entities

PRESENTATIONS AND SEMINARS

- Institute of Business Appraisers (IBA) and National Association of Certified Valuation Analysts (NACVA) *Ethics and Standards* Webinar, October 2009
- IBA/NACVA National Conference, *Ethics and Standards*, May 2009
- IBA Southeastern Regional Conferences, 2001, 2002, 2003, and 2008
- Georgia Association of Business Brokers Education Conference, 2005
- IBA National Conference, 2000 (full-day demonstration trial participant)
- Co-instructor, State of Georgia Continuing Education course *Data Research: A Comprehensive Guide to Real Estate and Business Information Resources*

PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS

- **Business Valuator Accredited for Litigation (BVAL)** from the Institute of Business Appraisers, awarded August 1999
- **Accredited in Business Appraisal Review (ABAR)** from the Institute of Business Appraisers, awarded March 2010
- **Georgia Association of Business Brokers** (Affiliate Member)
- **State Bar of Georgia** (Member, Eminent Domain Section)

EDUCATION

- **University of Notre Dame**, Master of Arts (Government), January 1995
- **Emory University School of Law**, Juris Doctor, May 1992
- **Emory University**, Bachelor of Arts, May 1985; *Phi Beta Kappa*

ADDITIONAL SKILLS AND EXPERTISE

Mr. Browning possesses a background in non-litigation forms of dispute resolution, with coursework in alternative dispute resolution theory and practice from the Emory University School of Law and experience as a Hewlett Foundation Scholar at The Carter Presidential Center's Conflict Resolution Program. He has also consulted with several nonprofits (particularly arts and religious/social service groups) on business practices, organization, and management.

TRIAL AND DEPOSITION TESTIMONY AS PRINCIPAL EXPERT

DOT v. 0.48 Acres of Land; and certain easement rights; and John Wesley Morgan, Individually
Superior Court of Henry County, State of Georgia, CAFN 07-CV-4883-M
June 2009 & March 2010 – testimony at trial by deposition

City of Atlanta v. FFCA/IIP 1988 Property Company, Wen-Atlanta, Inc., et al.
Superior Court of Clayton County, State of Georgia; CAFN 2003-CV-1809-5
July 2009 – testimony at trial and by deposition

DOT v. 0.338 Acres of Land; and certain easement rights; and Terry L. Bolinger et al.
Superior Court of Gwinnett County, State of Georgia, CAFN 06A-03500-2
June 2009 – testimony by deposition

DOT v. 0.481 Acres of Land, Vorpahl Group et al.
Superior Court of Gwinnett County, State of Georgia, CAFN 05A-09304-4
October 2007 & September 2008 – testimony at trial and by deposition

Gilbert's Auto Service, Inc. v. DOT
Superior Court of Clayton County, State of Georgia; CAFN 2005-CV-2743-5
September 2008 – testimony by deposition

City of Atlanta v. Century Airport Hotel, Inc. et al.
Superior Court of Clayton County, State of Georgia; CAFN 2004-CV-901-8
April 2008 – testimony by deposition

DOT v. 0.803 Acres of Land; Bravo Food Group, LLC et al.
Superior Court of Hall County, State of Georgia; CAFN 06-CV-95-C
April 2008 – testimony by deposition

DOT v. 0.375 Acres of Land; Camvic Corp. et al.
Superior Court of Henry County, State of Georgia; CAFN 03-CV-3051-C
October 2005 & November 2007 – testimony by deposition

Peek-A-Boo, Inc. v. Michael A. Levy
Superior Court of Fulton County, State of Georgia, CAFN 2005-CV-109983
September 2007 – testimony at trial and by deposition

DOT v. 1.936 Acres of Land, Diane Allison Gilleland, and Gilleland Enterprises, Inc.
Superior Court of Hall County, State of Georgia; CAFN 2006-CV-124-B
March 2007 – testimony by deposition

DOT v. Certain Access Rights; and Cooper, Raynor, Feldman, Young, Solomon and Prater I LLC; Bank of Oklahoma, N.A. and Sonic Drive-In of Conyers, GA LLC
Superior Court of Rockdale County, State of Georgia; CAFN 05-CV-1636N
August 2006 – testimony by deposition

DOT v. 0.455 Acres of Land; BRE/ESA Properties, BRE/ESA Operating Lessee
Superior Court of Gwinnett County, State of Georgia; CAFN 05A-1536-1
May 2006 – testimony by deposition

In Re: Prime Technology Group I, LLC and Gees Mill Supply, Inc., Debtors; Tempco Electric Heater Corp., Plaintiff, v. Temperature Engineering Co., d/b/a Prime Industries, et al.
United States Bankruptcy Court, Northern District of Georgia, Atlanta Division
Chapter 11, 05-70721-JEM, Adversary Proceeding, Case No. 05-9132-JEM
March 2006 – testimony by deposition

DOT v. 0.092 Acres of Land; Eagles Landing Properties, et al.
Superior Court of Henry County, State of Georgia; CAFN: 03-CV-3052-M
April 2005 – testimony by deposition

DOT v. Davis Oil Co, Inc., et al.
Superior Court of Peach County, State of Georgia; CAFN: 00-V-1016-7
September 2004 – testimony by deposition

Forsyth County v. Cummins Properties, LLC, et al.
Superior Court of Forsyth County, State of Georgia; CAFN: 00CV-0990
February 2003 – testimony by deposition

Ojezua v. Ojezua
Superior Court of Cobb County, State of Georgia; CAFN 00-1-4440-24
June 2002 – testimony by deposition