

Mr. Morrell has worked in the business valuation field since 1989, and is a founding partner of **Morrell & Browning, LLC**, a full-service business valuation and consulting firm in Atlanta, Georgia.

He holds the designation of **Certified Business Appraiser (CBA)**, and has performed business valuations for small to mid-sized companies operating in more than 60 different industries ranging from retail, wholesale, production and distribution, to technical and non-technical business and personal services.

Valuations include:

Minority and controlling interests in LLCs, C, S corporations and partnerships

For purposes of:

Gift and Estate Tax

Stock Recapitalization

Mergers and Acquisitions

Business Franchise

Litigation Support

Allocation of Purchase Price

PRESENTATIONS

Institute of Business Appraisers:

“Current Thinking on Synergistic Value” 2003

“Seller Financing in the Market and its Impact on the use of Private Transaction Data” 2001

Georgia Assoc. of Business Brokers: “Effective Use of the Database for Valuation” 2003

PROFESSIONAL TRAINING

Institute of Business Appraisers

Southeast Regional Conference 2002-2008

National Conference 2001

Advanced Topics, Business Appraisal for Divorce, Tax Boot Camp for M&A Professionals

Georgia Assoc. of Business Brokers and International Business Brokers Assoc.

GABB Spring Education Conference 2001-2005

IBBA M&A Business Planning 2002

EDUCATION

Master of Business Administration - Georgia State University

Bachelor of Business Administration - University of Georgia

PROFESSIONAL AFFILIATIONS

Institute of Business Appraisers – Certified Business Appraiser

Georgia Association of Business Brokers (GABB) - Affiliate Member

Education Conference Chair 2003-2004