

# Samantha L. Albert, ASA, ABV

alberts@mercercapital.com

## PROFESSIONAL EXPERIENCE

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Samantha Albert is a vice president with Mercer Capital. Samantha is experienced in the valuation of companies across a variety of industries and has specific experience working with trucking companies and related enterprises, as well as asset-holding entities. Along with Nick Heinz, Samantha publishes research on valuation issues related to the trucking industry in the newsletter *Value Focus: Transportation and Logistics*. She is involved in the valuation of trucking companies for a variety of purposes, including corporate planning, estate and gift tax planning, mergers and acquisitions, profit sharing plans, compliance matters, litigation support, and ESOPs.

In addition, Samantha is a member of the firm's Financial Reporting Valuation Group. She has experience providing valuation analyses related to intangible assets, contractual agreements, and complex capital structures.

Samantha also works regularly on complex valuation assignments related to litigated matters.

## PROFESSIONAL DESIGNATIONS

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Accredited Senior Appraiser (The American Society of Appraisers)

Accredited in Business Valuation (The American Institute of Certified Public Accountants)

Successfully completed Level I of the Chartered Financial Analyst exam (The CFA Institute)

## PROFESSIONAL MEMBERSHIPS

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The American Society of Appraisers

The American Institute of Certified Public Accountants

## INDUSTRY COVERAGE NEWSLETTER

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*Value Focus: Transportation & Logistics*, Quarterly Publication, Mercer Capital

**PUBLICATIONS**

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Co-Author, MARKET PARTICIPANT PERSPECTIVES: *Selections from Mercer Capital's Financial Reporting Blog*, (Peabody Publishing, LP), 2016

**PUBLISHED ARTICLES**

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"Goodwill Impairments Are on the Rise. Surprised?" with Lucas Parris, CFA, ASA-BV/IA, *Mercer Capital's Financial Reporting Flash*, January 2024

"Worldwide Impacts on Marine Shipping — Q4 2023," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Fourth Quarter, 2023

"Coming Off the COVID Wave," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Third Quarter, 2023

"The Truck Is Slowing: Are We Running Out of Gas or Just Coasting?" *Transportation & Logistics Industry Newsletter*, Mercer Capital, Fourth Quarter, 2022

"FreightTech Update: Automated Trucks, VC Frenzy, and the Rise of Brokerages," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Second Quarter, 2022

"ATRI's Report on Critical Issues in 2021," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Third Quarter, 2021

"Labor Shortage in Trucking Industry Leading to a Rise in Consumer Pricing," *Transportation & Logistics Industry Newsletter*, Mercer Capital, First Quarter, 2021

"Seeking the Value of SEACOR," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Fourth Quarter, 2020

"Critical Issues in the Trucking Industry," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Third Quarter, 2020

"Trucking Industry Explosions and Implosions," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Second Quarter, 2020

"Early Impact of Coronavirus on the Trucking Industry," *Transportation & Logistics Industry Newsletter*, Mercer Capital, First Quarter, 2020

"Tariff Time," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Third Quarter, 2019

"The Last Mile," *Transportation & Logistics Industry Newsletter*, Mercer Capital, Second Quarter, 2019



“Valuation Methods for Private Company Equity-Based Compensation,” with Lucas M. Parris, *Mercer Capital Whitepaper*, June 2019

“The Rise of FreightTech,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, First Quarter, 2019

“Labor Shortage in the Trucking Sector,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, Fourth Quarter, 2018

“Tax Reform and Impairment Testing,” with Travis W. Harms, *Mercer Capital Whitepaper*, October 2018

“Potential for Platooning,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, Second Quarter, 2018

“Tax Reform and Purchase Price Allocations,” *Mercer Capital Whitepaper*, June 2018

“Electronic Logging Devices,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, First Quarter, 2018

“Understand the Value of Your Veterinary Practice,” *Mercer Capital Whitepaper*, December 2016

“In the Eye of the Beholder: Increasing SEC Scrutiny of Public Company Fair Value Marks,” *Mercer Capital’s Portfolio Valuation: Private Equity Marks & Trends*, Third Quarter 2015

## **SPEAKING ENGAGEMENT**

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“A Review of 2023 Supply Chain Trends and an Outlook for 2024,” *Memphis World Trade Club January Luncheon*, Memphis, Tennessee, January 23, 2024

“2023 Supply Chain Trends,” *2023 Memphis Logistics Summit*, Memphis, Tennessee, September 27, 2023

## **EMPLOYMENT**

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Mercer Capital Management, Inc.

*Vice President, 2022 to present*

*Senior Financial Analyst, 2015 to 2021*

*Financial Analyst, 2012 to 2015*

## **EDUCATION**

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University of the South, Sewanee, Tennessee (B.A., Economics and Spanish, 2012)

