

Samantha L. Albert, ASA, ABV

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PROFESSIONAL EXPERIENCE

Samantha Albert is a Vice President with Mercer Capital. Samantha is experienced in the valuation of companies across a variety of industries, providing valuation analyses related to intangible assets, contractual agreements, and complex capital structures. She has specific experience working with trucking companies and related enterprises, as well as asset-holding entities.

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 Gift, Estate, and Income Tax Planning and Compliance services group. As part of the group, she contributes to the firm's *Value Matters*® newsletter.

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

PROFESSIONAL DESIGNATIONS

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

The American Society of Appraisers

Business Valuation Discipline Committee

The American Institute of Certified Public Accountants

INDUSTRY COVERAGE NEWSLETTER

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

PUBLICATIONS

“How to Value Your Regional or Short-Line Railroad Company,” Contributing author, *Mercer Capital Whitepaper*, 2024

“Understand the Value of your Logistics Company,” *Mercer Capital Whitepaper*, 2022

“Understand the Value of your Trucking Company,” *Mercer Capital Whitepaper*, 2021

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

PUBLISHED ARTICLES

“Defensible Gift and Estate Tax Valuations,” *Mercer Capital’s Value Matters®*, February 2026

“A Decade in Motion: How COVID Reshaped Valuations in the Transportation Industry,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, Third Quarter, 2025

“The 2025 Tariff Surge: Timeline and Industry Impact,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, Second Quarter, 2025

“The Impact of the One Big Beautiful Bill Act on Tax and Estate Valuations,” *Mercer Capital’s Value Matters®*, July 2025

“The Baltimore Bridge Collapse, One Month Later,” *Transportation & Logistics Industry Newsletter*, Mercer Capital, First Quarter, 2024

“The Noncompete Agreement Is Dead, Long Live the Noncompete Agreement,” *Mercer Capital’s Financial Reporting Flash*, May 2024

“Potential Impact of the Baltimore Bridge Collapse on the Logistics Industry,” Mercer Capital article, March, 2024

“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 ENGAGEMENTS

“Business Valuation 101: What Is a Business Valuation and How Do They Work,” *TSCPA Memphis Chapter December 2025 Meeting*, December 16, 2025

“Industry Analysis: Transportation and Logistics Valuation,” *Business Valuation Resources Webinar*, July 25, 2024

“Important Issues for the Next Generation of Valuers,” Co-panelist, *ASA 2024 Beyond Valuation – Professional Development and Growth Conference*, May 29, 2024

“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

Mercer Capital Management, Inc.

Vice President, 2022 to present

Senior Financial Analyst, 2015 to 2021

Financial Analyst, 2012 to 2015

EDUCATION

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

