

# Owen T. Johnson, CPA/ABV, CBA, ASA

johnsono@mercercapital.com

## **PROFESSIONAL EXPERIENCE**

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Owen Johnson, Senior Advisor, has been involved with hundreds of valuation and transaction advisory engagements in a diverse range of industries on local and national levels.

Owen has extensive experience in providing valuation and corporate advisory services for purposes including mergers and acquisitions, fairness opinions, solvency opinions, employee stock ownership plans, buy-sell agreements, estate and gift tax planning and compliance matters, and corporate planning and reorganizations.

Over his career, Owen has provided transaction-related consulting services to numerous clients on both the sell-side and buy-side of transactions. Such consulting has included the delivery of transaction opinions, such as fairness opinions and solvency opinions, and strategic advisory related to transaction pricing and execution.

Owen has broad industry experience and has developed specific industry expertise in multiple industries throughout his career.

## **PROFESSIONAL DESIGNATIONS**

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Certified Public Accountant (Tennessee State Board of Accountancy)

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

Certified Business Appraiser (NACVA Affiliate Member)

Accredited Senior Appraiser – Business Valuation / Intangible Assets (The American Society of Appraisers)

## **PROFESSIONAL MEMBERSHIPS**

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American Institute of Certified Public Accountants

The Tennessee Society of Certified Public Accountants

The Institute of Business Appraisers (The National Association of Certified Valuators and Analysts)

The American Society of Appraisers

**PUBLISHED ARTICLES**

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“Positioning Your Company for Sale,” *The Business Edge*, Vol. 2, No. 5, March 2, 2005

“Negotiating Strategies to Create the Best Deals,” *The Business Edge*, Vol. 2, No. 1, January 5, 2005

“Public Company Considerations for Going Private,” *The Transaction Advisor*, Vol. 6, No. 2, 2003

“A Small Survey of Private Equity Groups,” *The Transaction Advisor*, Vol. 6, No. 1, 2003

“The Deal Expert vs. the Industry Expert,” *The Transaction Advisor*, Vol. 6, No. 1, 2003

“Negotiating Strategies to Create the Best Deal,” with Christian Heuer, *Bank Watch*, January 2003

“Negotiating Strategies to Create the Best Deal,” with Christian Heuer, *M & A Today*, Volume 11, Number 12, December 2002

“Negotiating Strategies to Create a Better Deal,” with Christian Heuer, *ABA Virtual Forum on Mergers, Acquisitions, and Convergence in Financial Services*, 2002

“In’s and Out’s of Accounting Issues,” *ABA Virtual Forum on Mergers, Acquisitions, and Convergence in Financial Services*, 2002

“CPA Business Valuers Face the Challenges of FASB Pronouncements,” *CPA2Biz.com*, May 2002

“SFAS 142 Lessons from the Real World: A Q&A with Owen Johnson,” *The Transaction Advisor*, Vol. 5, No. 1, 2002

“When Down is Not Necessarily Down: A Closer Look at the Recent ‘Decline’ in Acquisition Multiples,” with Nicholas J. Heinz, *M & A Today*, Vol. 11, No. 2, February 2002

**SPEAKING ENGAGEMENTS**

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“Handling the Sale of a Business,” National Business Institute, December, 2013

“Exit Strategies,” Mid-South Minority Business Council, March, 2013

“Liquidity Alternatives for Business Owners,” SunTrust Bank, August, 2010

“Liquidity Alternatives for Business Owners,” Thompson Dunavant Seminar, February, 2010

“Liquidity Alternatives for Business Owners,” *Memphis Bar Association*, November 9, 2009

“Private Equity Groups: What Do They Look For?” *AICPA National Business Valuation Conference*, December 4, 2006



“What is Your Business Worth?” *The National Association of Small Trucking Companies Annual Conference*, November 10, 2006

“Current Trends and Processes in Mergers & Acquisitions,” *Financial Consulting Group Conference*, November 6, 2004

“Mergers & Acquisitions: Building Value Through Acquisitions and Exit Strategy,” *Memphis Chamber of Commerce*, September 8, 2004

“Current Trends and Processes in the M&A Environment,” with Nicholas J. Heinz, *Memphis Chapter of the Tennessee Society of CPA’s*, August 10, 2004

“Business Valuation & Exit Strategies,” *Memphis Chamber of Commerce Enterprise Process Series II*, October 9, 2001

“Business Valuation & Exit Strategies,” *Memphis Chamber of Commerce Enterprise Process Series*, January 23, 2001

“Safe Harbors for Gift Tax Purposes and Hot Topics in Business Valuation,” *Tax Watch*, January 2001

“What Are Buyers Looking for Today?,” *Mercer Capital’s Uncovering Pathways to Liquidity Seminar*, November 8, 2000

“Fundamental Issues in Business Valuation,” *National Business Institute*, June, 2000

“Valuation Issues of Small Businesses,” *Memphis Bar Association*, June 1998

## **EMPLOYMENT**

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Mercer Capital Management, Inc.

*Senior Advisor, 2021 to present*

*Senior Vice President, 2000 - 2005*

Southard Financial, LLC

*Managing Director, 2005 - 2021*

Johnson Financial Capital

*President, 2005*

Rhea & Ivy

*Member-in-Charge of Management Advisory Services, 1973 - 2000*

## **EDUCATION**

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University of Memphis, Memphis, Tennessee (B.B.A.)

