

JOHN E. JOHNSON, CFA
Chartered Financial Analyst

Appraisal Services
Litigation Support
Investment Analysis

106 S. Orange Avenue
Lodi, California 95240
(209) 369-1451

AREAS OF SPECIALTY

Experienced in the valuation of closely-held business and partnership interests for a variety of purposes, including ESOPs, estate and gift tax matters, litigation support and mergers and acquisitions. Expertise in the valuation of various investment instruments including general and limited partnership interests, common and preferred stock, stock options and various types of debt. Considerable background in determining discounts and premia for such things as control, lack of control, blockage and lack of marketability. Also experienced in valuing a variety of intangible assets including covenants not to compete, customer lists, patents, trade names and other intellectual property.

QUALIFIED BUSINESS VALUATION EXPERT

California Superior Court of Merced County
California Superior Court of Riverside County
California Superior Court of Sacramento County
California Superior Court of Stanislaus County
United States Bankruptcy Court for the Eastern District of California.

PROFESSIONAL BACKGROUND

Schultze, Wallace & O'Neil, Sacramento, Valuation Manager
Arthur Andersen & Co., Los Angeles, Appraisal and Valuation Services Group

EDUCATION

Bachelor of Science, Business Administration with an emphasis in Finance from the University of Southern California.
Chartered Financial Analyst (CFA), CFA Institute
Uniform Standards of Professional Appraisal Practice, American Society of Appraisers

PROFESSIONAL AND CIVIC AFFILIATIONS

CFA Institute
Past President of the Sacramento Society of Financial Analysts
The National Center for Employee Ownership (NCEO)
Stockton Estate Planning Council

PRESENTATIONS AND ARTICLES WRITTEN

National Center for Employee Ownership (NCEO) National Conference

- “ESOP Appraisal Basics” – 1995 through 2002, 2004 and 2008
- “Implementing an ESOP Plan” – 2005
- “Is An ESOP Right For You?” – 2006
- “Planning Issues For An ESOP Sale” – 2007
- “Communication in Employee Owned Companies” – 2009 and 2011 through 2013
- “S-Corporation ESOP Basics” – 2010
- “Valuation and Other Issues for Smaller Companies with ESOPs” – 2014
- “The Valuation Report Checklist – What Trustees Should Be Looking For” – 2015
- “When Is Aggressive Too Aggressive” – 2016
- “Valuation: What is it and How is it Done?” – 2017

Other

- “Valuation Issues for ESOPs” – NCEO Regional Events 1993, 1995 and 1996
- “Valuation for ESOP Purposes” – NCEO Webinar December 2011
- “Valuing Interests in Limited Partnerships,” Stockton Estate Planning Council and Stanislaus County Estate Planning Council
- Co-author of "Preparing For a Valuation of Your Imaging Center," The RBMA Bulletin, June/July, 1994