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EXHIBIT B

Matthew D. McKell, C.P.A.

943 South Orem Blvd. Orem, UT 84058

Summary of Qualifications:	 * Certified appraiser in the state of Utah since October of 1995 * Over 25 years experience in appraising real estate * Certified public accountant in the state of Utah since 1994 * Over 28 years experience in public accounting with emphasis in real estate tax issues and business/property valuations
Education:	Brigham Young University, Provo, UT Bachelor of Science, June 1992, Major: Accounting
	<i>O'Brien Schools, Salt Lake City, UT</i> Completed 120 hours of course work in the following areas; * Fundamental and advanced appraising techniques * Residential, 2-4 family and vacant land appraisals * Uniform standards of professional appraisal practices
Experience:	
1995 – Present	 McKell Beeton & Winn, Inc., Accounting and Appraisal Services Owner/Partner * Completion of residential appraisals including single family dwellings, land, and 2-4 family properties. * Preparation of tax returns for individuals, partnerships, and corporations * Instruction in the use of accounting software coupled with consultation on tax and accounting matters
1997 – 1998	Provo College Instructor * Professor in the school of business
	* Subjects included business law, accounting and income taxes
1992 – 1995	 Hawkins Cloward & Simister, LC, Certified Public Accountants Senior Accountant * Preparation of tax returns for individuals, partnerships and corporations * Completion of many audits of large corporations and governmental entities/agencies * Consultation with many small businesses in accounting and tax matters
References:	Available upon request

STATE OF UTAH DEPARTMENT OF COMMERCE DIVISION OF REAL ESTATE

ACTIVE LICENSE

DATE ISSUED: 10/10/2019

EXPIRATION DATE: 10/31/2021

LICENSE NUMBER: 5452235-CR00

LICENSE TYPE: Certified Residential Appraiser

ISSUED TO: MATTHEW D MCKELL 186 S 180 W OREM UT 84058



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Kevin A. Cloward – KC Appraisals, Inc. 349 West 1200 North, American Fork, UT 84003 <u>Email: kcappraisalsut@gmail.com</u>

Education

Appraisal Education, Initial 90 hours – O'Brien Schools, Salt Lake City, UTNovember 20002012-2013 National USPAP Update – McKissockFebruary 2012200+ Hrs. of Continuing Ed. Credits – McKissock, HUD, Appraisal Institute, Naifa2003-2012

B.A. Business Management – Utah Valley University, Orem, UT

December 2002

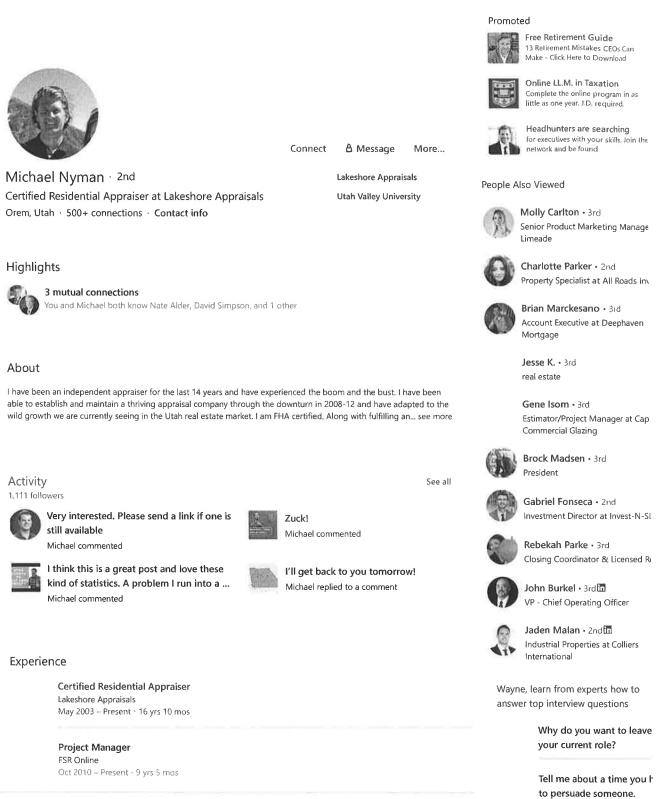
Qualifications and Experience

VA Approved FHA Approved Certified Residential Appraiser Licensed Appraiser Established K.C. Appraisals, Inc Unclassified Appraiser / Appraiser Trainee December 2012-Present December 2007-Present May 2006-Present April 2005 March 2002 1999-2005



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Education

Utah Valley University Bachelor's Degree, Software engineering, Senior

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2011 - 2015

Skills & Endorsements

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