

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

O'Brien Schools, Salt Lake City, UT

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




SIGNATURE OF HOLDER


REAL ESTATE DIVISION DIRECTOR

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




Education

Appraisal Education, Initial 90 hours – O’Brien Schools, Salt Lake City, UT *November 2000*
2012-2013 National USPAP Update – McKissock *February 2012*
200+ Hrs. of Continuing Ed. Credits – McKissock, HUD, Appraisal Institute, Naifa *2003-2012*

B.A. Business Management – Utah Valley University, Orem, UT *December 2002*

Qualifications and Experience

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

STATE OF UTAH	
DEPARTMENT OF COMMERCE	
DIVISION OF REAL ESTATE	
ACTIVE LICENSE	
DATE ISSUED:	03/04/2018
EXPIRATION DATE:	05/31/2020
LICENSE NUMBER:	5740819-CR00
LICENSE TYPE:	Certified Residential Appraiser
ISSUED TO:	KEVIN A CLOWARD 349 W 1200 N AMERICAN FORK UT 84003
	
	
SIGNATURE OF HOLDER	
	
REAL ESTATE DIVISION DIRECTOR	

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Michael Nyman · 2nd
Certified Residential Appraiser at Lakeshore Appraisals
Orem, Utah · 500+ connections · Contact info

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Lakeshore Appraisals
Utah Valley University

Highlights

3 mutual connections
You and Michael both know Nate Alder, David Simpson, and 1 other

About

I have been an independent appraiser for the last 14 years and have experienced the boom and the bust. I have been able to establish and maintain a thriving appraisal company through the downturn in 2008-12 and have adapted to the wild growth we are currently seeing in the Utah real estate market. I am FHA certified, Along with fulfilling an... see more

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Michael commented

I think this is a great post and love these kind of statistics. A problem I run into a ...
Michael commented

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Michael replied to a comment

Experience

Certified Residential Appraiser
Lakeshore Appraisals
May 2003 - Present · 16 yrs 10 mos

Project Manager
FSR Online
Oct 2010 - Present · 9 yrs 5 mos

Education

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

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2011 – 2015

Skills & Endorsements

FHA · 13

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