

PROFESSIONAL QUALIFICATIONS

HEATHER A. ROSCOE

General Education

Graduated from the University of Minnesota in Minneapolis, MN, with a major in Economics and a minor in Statistics.

Appraisal and Special Education Courses

ASA - Introduction to Business Valuation, Part One, 2000

Business Experience

1991-92 Survey Statistician - United States Department of Agriculture
1992-97 Compliance Investigator - United States Department of Agriculture
1997-2011 Associate Appraiser - Gerald G. Gray & Associates, Inc.

Appraisal Experience

Business Enterprise and Intangible Asset Valuation:

Business valuations, appraisals, financial analysis, mergers and acquisitions analysis, and discount analysis (minority interest, marketability, blockage, lack of vote) of closely-held stock, general partnership interests, and limited partnership interests for estate and gift tax issues, charitable donations, employee stock ownership plans (ESOPs), S-corporation elections, purchase and sale transactions, buy/sell agreements, shareholder disputes, marital dissolution, and other forms of litigation support.

Damages Analysis:

Damages analysis, lost profits analysis, rescission analysis, recoupment analysis, and business valuations for terminated franchisees, distributors, licensees, and other business interruptions.