PURCHASE PRICE ALLOCATION - ASC 805

NVC
National Valuation Consultants, Inc.

National Valuation Consultants, Inc. ("NVC") combines deep valuation experience with technical financial reporting knowledge to assist clients in the reporting of assets and liabilities in accordance with ASC 805, Business Combinations. NVC's presence across the country with a wide array of property types allows for the local knowledge required to meet any client need.

By employing both CPAs and MAIs, NVC is able to seamlessly navigate through the accounting and valuation issues to provide a high quality deliverable which meets the needs of the clients as well as regulators and investors.

For additional information, please visit our website at **www.nvcinc.com**

ABOUT REAS

NVC's Real Estate Advisory Services ("REAS") group has been providing a wide range of services to many of the largest real estate investment managers in the United States and Canada for over twenty years. Each engagement is custom tailored to ensure Accuracy, Independence, Consistency, and Accountability.

NVC's REAS group offers a unique blend of valuation and advisory experience along with our reputation for providing keen attention and expert consulting service. With recent, on-the-ground experience, NVC is well equipped to provide high quality and relevant consulting for all markets and all property types.

Our primary services include the following;

- Valuation Management Services
- Customized Data / File Management Services
- Portfolio / Market Analysis
- Asset / Portfolio Performance Measurement
- Asset / Debt / Insurable Valuations
- Due Diligence
- Purchase Price Allocation (ASC 805)

ABOUT NVC

NVC is one of the largest privately held commercial real estate valuation and advisory firms in the United States. NVC is headquartered in Denver, with regional offices in Morristown, Atlanta, Chicago, Cincinnati, Houston, Dallas, and Tampa.

Since its inception in 1991, NVC has been focused upon and continues to operate by two guiding principles, client service and quality of product. With our mix of MAIs, Certified General Appraisers, CPAs, and a full time research staff, NVC ensures the highest quality product and prompt allocation of resources to assignments. As an SEC registered consultant, NVC's Valuation and Advisory Services groups provide our clients a unique combination of complete independence and transparent accountability.

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