

PURCHASE PRICE ALLOCATION - ASC 805

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

NVC

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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 (ACS 805)

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