

Corporate Profile



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

Manhattan Office
420 Lexington Avenue, Suite 2154
New York, NY 10170
(212) 324-2860

Corporate Headquarters
170 Old Country Road, Suite 501
Mineola, NY 11501
(516) 248-9777

New Jersey
55 Madison Avenue, Suite 400
Morristown, NJ 07960
(973) 285-3195



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

CORPORATE PROFILE

The firm of Goodman-Marks Associates, Inc., has offices located at 170 Old Country Road, Mineola, New York, and 420 Lexington Avenue, New York, New York. Goodman-Marks Associates, Inc. has recently opened a third office located at 55 Madison Ave., Morristown, NJ. Goodman-Marks, Associates, Inc. is a real estate consulting and appraisal company licensed as real estate brokers in the States of New York, New Jersey and Connecticut, and all principals and executives are licensed as general real estate appraisers in the State of New York.

Goodman-Marks and its predecessor firm have been in the real estate valuation and consulting field for over 47 years. The company staff is comprised of senior appraisers, appraisers, research, support, editorial and clerical personnel. Appraisal designations of various personnel include MAI, SRA, IFA and others.

Principals and Executives include:

Stephen Deutsch	Chairman
Matthew J. Guzowski	President
Cliff Holtermann	Executive Vice President
Matthew F. Boylan	Executive Vice President
David M. Zucker	Vice President

The firm has furnished real estate appraisals to financial institutions for mortgage and sale purposes, and many of these valuation assignments have been performed throughout the country.

We have represented municipalities and litigants for condemnation, ad valorem (certiorari) tax review and zoning matters, as well as real estate assessing for communities and consultations with them in an ongoing assessment program.

The types of assignments that we typically handle encompass all facets of the real estate appraisal/consultation spectrum. These have included office buildings (both urban and suburban), bank branches, shopping centers (strip, neighborhood and regional mall), freestanding department stores, fast-food buildings, gas stations, apartment houses (both urban and suburban; high-rise and garden type), cooperative and condominium residential housing (to be developed as well as to be converted), senior citizen residential complexes, mixed-use developments, hotels and motels, industrial and warehouse facilities and vacant land. Special types have included banks, auto showrooms, theaters, schools, bowling alleys, golf courses, nursing homes, assisted living facilities, hospitals and other health-related properties, etc.



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

Members of the firm have testified as to the value of land and buildings before the Supreme Court of the State of New York, the Court of Claims of New York State, the United States Federal Court and the United States Bankruptcy Court. Testimony also has been given before municipalities throughout the New York metropolitan area.

Other challenging assignments involving properties with hazardous waste contamination have been performed for litigation, mortgage and consultation purposes.

In addition to articles in various trade publications, we have contributed to, and are published in, various law books and legal texts such as Real Estate Transactions by Professor Patrick Rohan, published by Matthew Bender.

Individual members of the firm have achieved professional recognition and have been elected officers in various state and local real estate appraisal and related organizations.

Members of the firm have appeared as lecturers at many seminars and as instructors for continuing education courses.

Memberships held by various personnel include:

- APPRAISAL INSTITUTE (MAI, SRA)
- ASSESSORS ASSOCIATION OF NASSAU COUNTY
- COLUMBIA SOCIETY OF REAL ESTATE APPRAISERS, INC. (CSA)
- MORTGAGE BANKERS ASSOCIATION OF NEW YORK
- NATIONAL ASSOCIATION OF INDEPENDENT FEE APPRAISERS (NAIFA)
- NEW YORK STATE SOCIETY OF REAL ESTATE APPRAISERS
- THE REAL ESTATE BOARD OF NEW YORK, INC.
- INSTITUTE OF REAL ESTATE- HOFSTRA UNIVERSITY



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

STEPHEN DEUTSCH, IFA, CSA-G, *Chairman*

General Experience

Over 47 years as a commercial real estate appraiser and consultant

Professional Memberships

The National Association of Independent Fee Appraisers (NAIFA)
Member, IFA Designation

The NAIFA has a mandatory program of continuing education for designated members. I have successfully completed this program for the cycle ending December 31, 2013.

Columbia Society of Real Estate Appraisers, Inc.
Member, CSA-G Designation

Member of The Board of Governors
Appraisal Review Committee

Instructor, Advanced Appraisal Course at Hofstra University, Uniondale, New York

Real Estate-related Courses

Appraisal Institute

Basic Principles, Methods and Techniques
Urban Properties
Professional Practices and Standards

Columbia Society of Real Estate Appraisers

Basic Real Estate Appraisal Course (Adelphi University)
Advanced Real Estate Appraisal Course (Adelphi University)

National Association of Independent Fee Appraisers

Income Property Appraising Investment Analysis (Stony Brook University)

New York Accredited Courses for Real Estate Salespeople and Brokers (C.W. Post)

Long Island Builders Institute - Construction Course

Licenses

Certified General Real Estate Appraiser, N.Y. Certificate #464638

New York State Approved Real Estate Appraiser Instructor

Licensed Real Estate Broker, N.Y.S. #433012



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

MATTHEW J. GUZOWSKI, MAI, MRICS, *President*

General Experience

Over 31 years as a commercial real estate appraiser and consultant

Testified as an expert witness –

- New York State Supreme Court, New York County
- New York State Supreme Court, Queens County
- New York State Supreme Court, Kings County
- New York State Supreme Court, Nassau County
- New York State Supreme Court, Suffolk County
- U.S. Supreme Court, Eastern District of New York
- U. S. Bankruptcy Court, Kings County
- Civil Court of the City of New York, Kings County
- Zoning and Arbitration Testimony, Nassau County

Employment

4/91 to Date:

Goodman-Marks Associates, Inc.

Principal preparing narrative appraisal reports of income-producing & other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, real estate tax certiorari actions and condemnation cases.

1/83 to 4/91:

New York City Economic Development Corporation

161 William Street, New York, New York

Vice President of appraisal services preparing narrative appraisal reports and reviewing fee appraisals to determine the market value of real estate for disposition, development & lease.

Education

College:

St. John's University

Degree: MBA – Finance

December, 1989

Queens College, C.U.N.Y.

Degree: BA – English

January, 1981

Professional:

Appraisal Institute

Courses successfully completed:

1A1 - Real Estate Appraisal Principles

1A2 - Basic Valuation Procedures

SPP - Standards of Professional Practice

1BA - Capitalization Theory & Techniques - Part A

1BB - Capitalization Theory & Techniques - Part B

2-1 Case Studies in Real Estate Valuation

2-2 Report Writing and Valuation Analysis

Seminars attended:

Arbitration in Real Estate

Real Estate Financial Statement Analysis



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

MATTHEW J. GUZOWSKI, MAI, MRICS, *President* — *continued*

Professional Membership

Appraisal Institute - MAI Designation #10114
Long Island, New York Chapter
Chairman – Admissions Committee, Long Island Chapter, 2000-2006
Chairman – Budget & Finance Committee, Long Island Chapter, 2007
Treasurer – Long Island Chapter, 2007
Secretary – Long Island Chapter, 2008
Vice President – Long Island Chapter, 2009
Senior Vice President – Long Island Chapter, 2010
President – Long Island Chapter, 2011

The Royal Institution of Chartered Surveyors I.D. #6404964

REBNY – Membership I.D. #49202

Community Bankers Mortgage Forum

Guest Lecturer

New York University – Real Estate Institute

Licenses

Certified General Real Estate Appraiser
State of New York Certificate #468986
State of New Jersey Certificate #RG01461
State of Connecticut Certificate #RCG0001210
State of New Hampshire Certificate #NHCG-792
New York State Salesperson License #10401205644



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

CLIFF HOLTERMANN, *Executive Vice President*

Employment

1997 to Date: *Goodman-Marks Associates, Inc.*
Executive Vice President preparing narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, real estate tax certiorari actions and condemnation cases.

1990 to 1997: *New York City Economic Development Corporation (EDC)*
110 William Street
New York, New York 10038

Assistant Vice President within Real Estate Development Division - responsible for managing and reviewing all fee appraisal reports relating to the sale and leasing of city-owned properties by the division.

1982 to 1990: *New York City Public Development Corporation (PDC)*
161 William Street
New York, New York 10038

Project Manager within Real Estate Sales Division

Education

Post Graduate: *Pratt Institute, Brooklyn, New York*
Degree: Masters, City and Regional Planning

College: *State University of New York at Stony Brook, Long Island, NY*
Degree: BS, Environmental Studies

Professional Membership

Appraisal Institute - Associate Member
Long Island, New York Chapter

License

Certified General Real Estate Appraiser:
State of New York #4648080



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

MATTHEW F. BOYLAN, MAI, *Executive Vice President*

General Experience

Executive Vice President with over 8 years as a commercial real estate appraiser and consultant

Employment

- 5/12 to Present: Goodman-Marks Associates, Inc. – Vice President
Vice President preparing advanced narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, litigation, real estate tax certiorari actions and condemnation cases.
- 5/10 to 4/12: Goodman-Marks Associates, Inc. – Assistant Vice President
- 7/07 to 4/10: Goodman-Marks Associates, Inc. – Staff Appraiser

Education

College: *Buffalo State College, Buffalo, New York*
Bachelor of Science Degree
Major: Business Administration

Professional:

Courses successfully completed
Appraisal Institute
Course 100GR – Basic Appraisal Principles
Course 101GR – Basic Appraisal Procedures
Course 300GR – Real Estate Finance Statistics and Valuation Modeling
Course 401G – General Appraiser Sales Comparison Approach
Course 400G – General Appraiser Market Analysis and Highest & Best Use
Course N403G – General Appraiser Income Approach/Part 1
Course N404G – General Appraiser Income Approach/Part 2
Course 402G – General Appraiser Site Valuation and Cost Approach
Course N420DM – Business Practices and Ethics
Course 405G – General Appraiser Report Writing and Case Studies
AQ-GE-1 – Fair Housing, Fair Lending and Environmental Issues
Course 501GD – Advanced Income Capitalization

New York University
USPAP - Uniform Standards of Professional Appraisal Practice

New York Real Estate Institute
GE-3 – Using the HP12C Financial Calculator

Professional Membership

Appraisal Institute - MAI Designation
Long Island, New York Chapter

License

Certified General Real Estate Appraiser:
State of New York #4651008



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

DAVID M. ZUCKER, CSA-G, Vice President

Employment

- 2/05 to Present: *Goodman-Marks Associates, Inc.*
1990-94, 1986-87 Staff Appraiser preparing narrative appraisal reports of income-producing and other properties to determine market valuations. These reports are used for mortgage purposes, settlement of estates, litigation, real estate tax certiorari actions and condemnation cases.
- 9/94 to 3/05: *Independent Appraiser*
Prepared narrative appraisal reports of income-producing and other properties to determine market valuations. These reports were used for mortgage purposes, settlement of estates, litigation, real estate tax certiorari actions and condemnation cases. Clients included Diversified Valuation Group, Regional Appraisal, Eisenoff Appraisals, R&M Appraisals, Maltz Realty Services. Regional Appraisal. Assignments included local and national appraisals of cooperative properties.
- 6/87 to 11/90: *Maltz Realty Services*
Senior Appraiser for Greiner-Maltz preparing narrative appraisal reports of industrial and other income-producing properties. These reports were used for mortgage purposes, corporate planning, estate planning, and other business related purposes.
- 10/82 to 2/86 *Marvin Cohen & Associates*
Narrative appraisals in the metropolitan area, with an emphasis on cooperative conversion and new construction.
- 8/79 to 10/82 *Howard Jackson Associates*
Completed national assignments in 30 states and the metropolitan area. These reports included hotel, office, industrial & retail properties.

Education

- College: Long Island University Degree – MBA Finance
Wagner College Degree – B.A. History
- Professional: *Columbia Society of Real Estate Appraisers, Inc.* Member, CSA-G Designation
Real Estate Institute of New York University Certificate Program and BOMA Mechanical Systems Courses. Completed majority of courses MS in Real Estate
American Institute of Real Estate Appraisers Capitalization Exams and Case Study Exam
Mechanics Institute and New York Institute of Technology — Construction Courses
Appraisal Institute's Introduction to Green Buildings: Principles & Concepts

License

- Certified General Real Estate Appraiser:
State of New York #463175



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LIST OF CLIENTS*

ADELPHI UNIVERSITY
AEGON USA REALTY ADVISORS, INC.
AIG GLOBAL REAL ESTATE INVESTMENTS
AIR CHINA INTERNATIONAL CORP.
ALLIED CHEMICAL CORP.
ALLSTATE LIFE INSURANCE COMPANY
AMERASIA BANK
AMERICAN CYANAMID COMPANY
AMERICAN HOME PRODUCTS CORP.
AMERICAN PROPERTY INVESTORS
APPLE BANK FOR SAVINGS
ARBOR NATIONAL COMMERCIAL MORTGAGE CORP.
ARLEN REALTY AND DEVELOPMENT CORP.
ARTESIA MORTGAGE CAPITAL CORP.
ASTORIA FEDERAL SAVINGS & LOAN ASSOCIATION
ATLANTIC BANK OF NEW YORK
AVIS, INC.
BALL CORP.
BANK LEUMI TRUST COMPANY OF NEW YORK
BANK OF GREAT NECK
BANK OF NEW YORK
BANK OF SMITHTOWN
BANK OF THE OZARKS
BANKERS FEDERAL SAVINGS FSB
THE BARRINGTON CONSULTING GROUP, INC.
BASSER-KAUFMAN, LLC
BAYSIDE FEDERAL SAVINGS & LOAN ASSOCIATION
BEAR STEARNS COMMERCIAL MORTGAGE, INC.
BENJAMIN DEVELOPMENT CO., INC.
DAVID BERDON & CO.
BCB COMMUNITY BANK
BETHPAGE FEDERAL CREDIT UNION
BOSTON CAPITAL
BOSTON VALUATION GROUP
BOWERY SAVINGS BANK
BOY SCOUTS OF AMERICA
B.P. AMOCO
BPD BANK
BRENT/MAKO REAL ESTATE GROUP
BRESLIN REALTY DEVELOPMENT CORP.
BRODSKY ORGANIZATION
BROOKLYN SAVINGS BANK
BROOKS AND CANTOR, LLP
BRT REALTY TRUST
BUILDERS BANK
CABLEVISION
CATHAY BANK
CENTRAL FEDERAL SAVINGS & LOAN ASSOCIATION
CENTRAL STATE BANK
CHASE MANHATTAN BANK, N.A.
CHRYSLER CAPITAL CORP.
CHUBB GROUP OF INSURANCE COMPANIES
CHURCH DEVELOPMENT FUND, INC.
CIGNA CORP.
CIT GROUP/BUSINESS CREDIT, INC.
CITIBANK, N.A.
CITICORP REAL ESTATE, INC.
CITICORP TECHNICAL SERVICES GROUP
CITIES SERVICE OIL COMPANY
CITIGROUP PRIVATE BANK
CITIZENS SAVINGS & LOAN ASSOCIATION
CITYTRUST
COLIN DEVELOPMENT, LLC
COMMUNITY NATIONAL BANK
COMMUNITY PRESERVATION CORP.
CONCORDE & CIE, L.P.
CONTINENTAL BANK
CORPORATE PROPERTY INVESTORS
COUNTY FEDERAL SAVINGS & LOAN ASSOCIATION
COZEN O'CONNOR
CREDIT FACTS OF AMERICA, PITTSBURGH, PENNSYLVANIA
CROWN CENTRAL PETROLEUM CORP.
CVS REALTY CO.
THE DIME SAVINGS BANK OF NEW YORK, FSB
THE DIME SAVINGS BANK OF WILLIAMSBURGH
DLJ MORTGAGE CAPITAL, INC.
DUPONT COMPANY
EASTERN SAVINGS BANK
EAST NEW YORK SAVINGS BANK
EAST RIVER SAVINGS BANK
EAST WEST BANK
EDWARD JOHN NOBLE FOUNDATION
ELIAS PROPERTIES
ELK INVESTORS
ENGEL BURMAN SENIOR HOUSING
ESTEE LAUDER COMPANIES
EUROPEAN AMERICAN BANK & TRUST COMPANY
EXXON CO., U.S.A.
FEDERAL DEPOSIT INSURANCE CORP.
FEDERAL HOME LOAN BANK BOARD
FEDERAL HOME LOAN BANK OF NEW YORK
FEDERAL SAVINGS & LOAN INSURANCE CORP.
FEDERATED ASSOCIATES
FINOVA REALTY
FIRST NATIONAL BANK OF NEW YORK CITY
FIRST COLONY LIFE INSURANCE COMPANY
FIRST NATIONWIDE BANK
FIRST FIDELITY BANK, N.A. OF NEW JERSEY
FIRST MORTGAGE INVESTORS
FIRST NATIONAL BANK OF LONG ISLAND
THE FIRST NATIONAL BANK OF NEW JERSEY
FIRST NATIONAL CITY BANK
FIRST NATIONWIDE FEDERAL SAVINGS & LOAN ASSN.
FIRST UNION CORP.
FLAGSHIP FIRST NATIONAL BANK OF MIAMI BEACH
FLUSHING SAVINGS BANK

*Past and Present



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LIST OF CLIENTS*

FORTIS ASSET MANAGEMENT
FORT MADISON BANK AND TRUST COMPANY (IOWA)
FORT MADISON SAVINGS & LOAN ASSOCIATION (IOWA)
FORTIS ASSET MANAGEMENT
FORTUNOFF
GARDEN CITY CO., INC.
G.E. FINANCIAL ASSURANCE HOLDING, INC.
GENERAL BUILDING LABORERS LOCAL 66
GENERAL ELECTRIC CAPITAL ASSURANCE CO.
GERALD HINES INTERESTS
GIRL SCOUTS OF NASSAU COUNTY, INC.
GOLD COAST BANK
GOLDOME REALTY CREDIT CORP.
GREATER NEW YORK SAVINGS BANK
GREENPOINT SAVINGS BANK
GUARDIAN LIFE INSURANCE COMPANY
GUCCI AMERICA, INC.
GULF OIL CORP.
HABIB AMERICAN BANK
HARMONY HEIGHTS SCHOOL
HARTFORD INVESTMENT MANAGENT COMPANY
HEBREW ACADEMY OF NASSAU COUNTY
HEMPSTEAD AUTO CO., INC.
HERALD NATIONAL BANK
HICKSVILLE FIRE DEPARTMENT
HOLIDAY ORGANIZATION, INC.
HOLYOKE MUTUAL FIRE INSURANCE COMPANY
HOME DEPOT
HOME LIFE INSURANCE COMPANY
HOMEQUITY
HORN AND HARDART COMPANY
HSBC BANK USA
HUDSON VALLEY BANK
INSTITUTIONAL INVESTORS TRUST
INTERBANK OF NEW YORK
INTERBAY FUNDING
INTERNATIONAL BROTHERHOOD OF ELECTRIC WORKERS
INTERNATIONAL BROTHERHOOD OF TEAMSTERS
INTERNATIONAL VISUAL CORP.
ITT SHERATON CORP.
JAMAICA HOSPITAL MEDICAL CENTER
J.C. PENNEY COMPANY, INC.
JEFFERSON SAVINGS & LOAN ASSOCIATION
JERSEY MORTGAGE COMPANY
J. HENRY SCHRODER BANK AND TRUST COMPANY
JPMORGAN CHASE BANK
KEY BANK N.A.
KEYSPAN CORP.
KEYSPAN ENERGY
KNICKERBOCKER FEDERAL SAVINGS & LOAN ASSN.
LAKE GROVE SCHOOL
LAZARUS BURMAN ASSOCIATES
LEHMAN BROTHERS
LENDERS SERVICE INCORPORATED
LERNER HEIDENBERG PROPERTIES
LIGHTHOUSE REAL ESTATE VENTURES, INC.
LINCOLN EQUITIES GROUP
LINCOLN SAVINGS BANK
LIRO ARCHITECTS + PLANNERS, P.C.
LITTON INDUSTRIES
LOCAL 806 TEAMSTER PENSION FUND
LOCKWOOD, KESSLER & BARTLETT
LOEB PARTNERS REALTY
LONE ROCK BANK (IOWA)
LONG ISLAND BANK
LONG ISLAND LIGHTING COMPANY
LONG ISLAND SAVINGS BANK
LONG ISLAND JEWISH-HILLSIDE MEDICAL CENTER
LOWES HOMECENTERS
M. FORTUNOFF OF WESTBURY CORP.
M. ROBERT GOLDMAN & CO.
M&T BANK
MACK CORP.
MADISON NATIONAL BANK
MALL PROPERTIES
MANHATTAN-BRONX POSTAL EMPLOYEES' UNION
MANHATTAN LIFE INSURANCE COMPANY
MANHATTAN SAVINGS BANK
MARINE MIDLAND BANK
MARKS, PANETH & SHRON, LLP
MASPETH FEDERAL SAVINGS
MBL LIFE ASSURANCE CORP.
MCDONALD'S CORP.
MERCANTILE BANK OF CANADA
MERRILL LYNCH BUSINESS FINANCIAL SERVICES, INC.
MERRILL LYNCH HUBBARD, INC.
MERRILL LYNCH INVESTMENT BANK
MERRILL LYNCH LIFE INSURANCE COMPANY
MERRILL LYNCH, PIERCE FENNER & SMITH
METROPOLITAN LIFE INSURANCE COMPANY OF AMERICA
METROPOLITAN TRANSPORTATION AUTHORITY
THE MITSUBISHI BANK LTD.
MONEY REAL ESTATE INVESTMENT MANAGEMENT
MORGAN GUARANTY TRUST COMPANY OF NEW YORK
MORTGAGE GROWTH INVESTORS
MUSS DEVELOPMENT COMPANY AND AFFILIATES
MUTUAL BENEFIT LIFE INSURANCE COMPANY
MUTUAL OF NEW YORK
NASSAU BOCES AT CARLE PLACE
NASSAU CEMETERY ASSOCIATION
SAVINGS & LOAN ASSOCIATION
NATIONAL GRID
NEW YORK BANK FOR SAVINGS
NEW YORK CITY ECONOMIC DEVELOPMENT CORP.
NEW YORK COMMUNITY BANK
NEW YORK & NEW JERSEY PORT AUTHORITY

*Past and Present



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LIST OF CLIENTS*

THE NEW YORK HOSPITAL - QUEENS MEDICAL CENTER
NORSTAR BANK
NORTH AMERICAN LIFE AND CASUALTY COMPANY
NORTH AMERICAN SAVINGS BANK, FSB
NORTH AMERICAN MORTGAGE INVESTORS
NORTH FORK BANK
NORTHROP GRUMMAN CORP.
NORTH SHORE UNIVERSITY HOSPITAL
NOVASTAR HOME MORTGAGE, INC.
NYNEX
OHIO NATIONAL LIFE
OMNI NEW YORK, LLC
OVERSEAS-CHINESE BANKING CORP. LTD.
PARALLEL CAPITAL CORP.
PARKWAY BANK & TRUST COMPANY
PARKWAY HOSPITAL
PARRISH ART MUSEUM
PATROLMEN'S BENEVOLENT ASSN. (NASSAU COUNTY)
PEOPLE'S UNITED BANK
PHILADELPHIA NATIONAL BANK (PENNSYLVANIA)
PHOTOCIRCUITS CORP.
PRENTISS PROPERTIES LIMITED, INC.
PRESBYTERY OF LONG ISLAND
PRESERVATION DEVELOPMENT PARTNERS
PROVIDENT MUTUAL
PRUDENTIAL BANK & TRUST COMPANY, ATLANTA, GA
PRUDENTIAL INSURANCE COMPANY OF AMERICA
PRUDENTIAL SAVINGS BANK
PUBLISHERS CLEARING HOUSE
QUEENS COUNTY SAVINGS BANK
RECHLER EQUITY PARTNERS/RSQUARED
RECKSON ASSOCIATES
RENAISSANCE TECHNOLOGIES
REPUBLIC BANK FOR SAVINGS
REPUBLIC NATIONAL BANK
RESIDENTIAL FUNDING
RESOLUTION TRUST CORP.
R.H. MACY AND COMPANY, INC.
RIDGEWOOD SAVINGS BANK
RIVER BANK AMERICA
RIVERHEAD SAVINGS BANK
ROCKROSE DEVELOPMENT CORP.
ROOSEVELT & CROSS, INC.
ROYAL BANK AND TRUST COMPANY
RXR REALTY
ST. JOSEPH'S COLLEGE
ST. PAUL FIRE AND MARINE INSURANCE COMPANY
SANTANDER BANK
SCHMERGEL COMPANY
SCOTT HOTEL ASSOCIATES
SEA COAST FUNDING CORP.
SEAMEN'S BANK FOR SAVINGS, FSB
SECURITY NATIONAL BANK

SELF RELIANCE (N.Y.) FEDERAL CREDIT UNION
SEROTA PROPERTIES
SHEET METAL WORKERS NATIONAL PENSION FUND
SHELL OIL COMPANY
SHERATON CORP.
SHOPCO COMPANY
SISTERS OF THE ORDER OF ST. DOMINIC
SLANT/FIN CORP.
SOCIETY OF ST. JOHNLAND
SOCIETY OF THE NEW YORK HOSPITAL
SOUTHSIDE HOSPITAL
SOVEREIGN BANK
SPERRY RAND CORP.
SPIEGEL ASSOCIATES, INC.
STAR CAPITAL CONSULTING GROUP, LLC
STATE BANK OF LONG ISLAND
SUFFOLK COUNTY NATIONAL BANK
SUN OIL COMPANY
TARTAN OIL CORP.
TAUBMAN COMPANY
TD BANK, N.A.
TILLES INVESTMENT COMPANY
TIME EQUITIES, INC.
TITLE GUARANTEE COMPANY
TORONTO-DOMINION BANK (CANADA)
TRANSAMERICA COMMERCIAL R.E. FINANCE, LLC
THE TRAVELERS INSURANCE COMPANIES
TRUST FOR PUBLIC LAND
UNION CENTRAL LIFE INSURANCE COMPANY
UNITED CRAFTS & INDUSTRIAL WORKERS UNION
U-HAUL REAL ESTATE COMPANY
U.S. ELEVATOR COMPANY
U.S. LIFE INSURANCE COMPANY
U.S. LIFE REAL ESTATE SERVICES CORP.
U.S. TRUST
VERIZON
VITUS INNOVATIVE DEVELOPMENT
VW CREDIT
WACHOVIA BANK
WALDBAUM'S, INCORPORATED
WASHINGTON MUTUAL BANK
WASHINGTON SQUARE CAPITAL, INC.
WEBSTER BANK
WELLS FARGO
WESTBURY FEDERAL SAVINGS & LOAN ASSOCIATION
WESTON CAPITAL CORP.
WIL-COR REALTY CORP.
WLIW
WOODMEN OF THE WORLD LIFE INSURANCE SOCIETY
WOODSIDE SAVINGS & LOAN ASSOCIATION
WORKMEN'S BENEFIT FUND OF
THE UNITED STATES OF AMERICA
XEROX CORP.
VALLEY NATIONAL BANK

*Past and Present



Goodman-Marks Associates, Inc.
REAL ESTATE APPRAISERS AND CONSULTANTS

LIST OF MUNICIPAL AND GOVERNMENT CLIENTS

CITY OF GLEN COVE, NASSAU COUNTY, NEW YORK
CITY OF LONG BEACH, NASSAU COUNTY, NEW YORK
CITY OF NEW YORK, NEW YORK
CITY OF PEEKSKILL, WESTCHESTER COUNTY, NEW YORK
CITY OF YONKERS, WESTCHESTER COUNTY, NEW YORK
DEPARTMENT OF CITYWIDE ADMINISTRATIVE SERVICES
FREEPORT COMMUNITY DEVELOPMENT AGENCY
GARDEN CITY SCHOOL DISTRICT
GENERAL SERVICES ADMINISTRATION
GLEN COVE CITY SCHOOLS
GLEN COVE COMMUNITY DEVELOPMENT AGENCY
GLEN COVE URBAN RENEWAL AGENCY
GREAT NECK PARK DISTRICT
GREAT NECK SCHOOL DISTRICT
INCORPORATED VILLAGE OF FREEPORT
INCORPORATED VILLAGE OF GARDEN CITY
INCORPORATED VILLAGE OF HEMPSTEAD
INCORPORATED VILLAGE OF KENSINGTON
INCORPORATED VILLAGE OF LAKE SUCCESS
INCORPORATED VILLAGE OF NORTH HILLS
INCORPORATED VILLAGE OF PLANDOME
INCORPORATED VILLAGE OF ROSLYN ESTATES
INTERNAL REVENUE SERVICE
MANHASSET-LAKEVILLE WATER DISTRICT
MANHASSET PARK DISTRICT
NASSAU COUNTY
NASSAU COUNTY SUPREME COURT
NEW YORK CITY DEPARTMENT OF DESIGN AND CONSTRUCTION
NEW YORK CITY ECONOMIC DEVELOPMENT CORP.
NEW YORK CITY LAW DEPARTMENT
NEW YORK CONVENTION CENTER DEVELOPMENT CORP.
NEW YORK STATE DEPARTMENT OF ENVIRONMENTAL CONSERVATION
NEW YORK STATE DEPARTMENT OF TRANSPORTATION
NEW YORK STATE EMPLOYEES' RETIREMENT SYSTEM
NEW YORK STATE FACILITIES DEVELOPMENT CORP.
NEW YORK STATE TEACHERS' RETIREMENT SYSTEM
NEW YORK STATE URBAN DEVELOPMENT CORP.
PEEKSKILL COMMUNITY DEVELOPMENT AGENCY
PORT AUTHORITY OF NEW YORK & NEW JERSEY
SEWANHAKA CENTRAL HIGH SCHOOL DISTRICT
STATE INSURANCE FUND OF NEW YORK
STATE OF NEW YORK MORTGAGE AGENCY (SONYMA)
SUFFOLK COUNTY DEPARTMENT OF DEVELOPMENT AND PLANNING
SUFFOLK COUNTY
SUPREME COURT - STATE OF NEW YORK
SYOSSET CENTRAL SCHOOL DISTRICT
TOWN OF BABYLON, SUFFOLK COUNTY, NEW YORK
TOWN OF EASTCHESTER, WESTCHESTER COUNTY, NEW YORK
TOWN OF HEMPSTEAD, NASSAU COUNTY, NEW YORK
TOWN OF HEMPSTEAD INDUSTRIAL DEVELOPMENT AGENCY
TOWN OF HUNTINGTON, SUFFOLK COUNTY, NEW YORK
TOWN OF NORTH HEMPSTEAD, NASSAU COUNTY, NEW YORK
TOWN OF OYSTER BAY, NASSAU COUNTY, NEW YORK
U.S. DEPARTMENT OF LABOR
U.S. POSTAL SERVICE



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LAW FIRM CLIENTS

Abrams, Fensterman, Fensterman, Flowers
Alton Abromowitz
Elkan Abromowitz
Ackerman Levine Cullen & Brickman LLP
Adorno & Zeder
Akin, Gump, Strauss, Hauer & Feld, LLP
Albanese, Albanese & Fiore, LLP
Albin & Richman, Esqs.
Alderman, Taddeo & Associates, LLP
Louis Algios, Esq.
Alter & Alter, LLP
Baer Marks & Upham LLP
Carl Baylis, Esq.
Bedrick & Pomerantz
Bee Ready Fishbein Hatter & Donovan, LLP
Bennett, Rice & Schure, LLP
Berger Steingut Tarnoff & Stern, Esqs.
John C. Bivona, Esq.
Blank Rome LLP
Bobroff, Olonoff & Scharf, Esqs.
William R. Boccio, Esq.
Boies and Lazarus, P.C., Esqs.
Borah, Goldstein, Altschuler & Schwartz P.C.
Howard L. Boris, Esq.
Charles Boulbol, Esq.
Brancato & Marchese, P.C.
Brandt & Brandt, Esqs.
Brandt, Steinberg & Lewis, LLP
Brauner Baron Rosenzweig & Klein, LLP
Roy W. Breslow, Esq.
Cahn Wishod & Lamb, LLP
George Calcagnini, Esq.
Camhy Karlinsky & Stein
Carb, Lauria, Cook & Kufeld LLP
Francis X. Casale, Jr., Esq.
Bryan Cave, LLP
Certilman Balin Adler & Hyman, LLP
Chadbourne & Parke
Coblence & Warner
Concorde & Cie, L.P.
Conway, Farrell, Curtain & Kelly, P.C.
Chris Coschignano, Esq.
Coudert Brothers
Cravath, Swaine & Moore
Cronin, Cronin & Harris, P.C.
Cullen and Dykman Bleakley Platt, LLP
Curtis, Brinckerhoff & Barrett, P.C.
Davidoff Malito & Hutcher LLP
Debevoise & Plimpton
D'Elia & Turtletaub

DeMaio & Hughes, Esqs.
Eugene L. DeNicola
Gerald S. Deutsch, Esq.
DeWitt & Higgins, Esqs.
William DiConza, Esq.
Eugene DiNicola, Esq.
Doherty, Wallace, Pillsbury & Murphy, P.C.
Dollinger, Gonski, Grossman, Permut & Hirschhorn, Esqs.
Duane, Morris and Heckscher, Esqs.
Edelstein & Brown
Edwards & Edwards, Esqs.
Ehrlich, Frazer & Feldman
Ellenbogen & Goldstein, P.C.
Ellenoff, Grossman, Sehole & Cyruli, LLP
Leonard S. Elman, Esq.
Esanu, Katsky, Kornis
Farley, Jutkowitz, Balint & Wiederkehr, Esqs.
Farrell Fritz Caemmerer Cleary Barnosky Armentano, P.C.
Ferster, Bruckman, Wohl, Most & Rothman, LLP
Ernest R. Field, Esq.
Finkelstein, Bruckman, Wohl, Most & Rothman
Forchelli, Curto, Schwartz, Mineo, Carlino & Cohn, LLP
Franklin, Weinrib, Rudell & Vassallo, P.C.
Andrew S. Freedman, Esq.
Leon Friedman, P.C.
Stephen Gassman, Esq.
Gastwirth & Mirsky
Gersten, Slater, Perl & Kornbluh, P.C.
Gibney, Anthony & Flaherty
Stanley Leon Gilbert, P.C.
Giorgio and De Poto
Godosky & Gentile, P.C.
Goldberg, Weprin & Ustin, LLP
Goldman & Krinitz, Esqs.
Goldstein & Litwack, Esqs.
Goldweber & Lauriello, LLP
Golenbock Eiseman Assor & Bell
Gordon, Sibell & Iannone, P.C.
Graubard, Mollen, Horowitz, Pomeranz & Shapiro
Greenbaum, Rowe, Smith Ravin, Davis & Himmel, LLP
Greenberg Traurig LLP
Greenfield, Eisenberg, Stein & Senior, Esqs.
Grobstein, Weingarten & Goldfarb
Gulielmetti & Gesmer, P.C.
Hall, Dickler, Kent, Friedman & Wood
Harnish, Jenney, Mitchell & Resh
Haskel, Hand & Lancaster
Casey Heeg, Esq.
Herman & Katz, Esqs.
Herzfeld & Rubin, P.C.



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LAW FIRM CLIENTS

Hession and Bekoff
Higgins, Higgins & Higgins
Highsaw, Mahoney & Clarke, P.C.
Hirsch & Kallman, P.C.
Hofheimer, Gartlir & Gross
Michael Holland, Esq.
Alex Hollender, Esq.
Holman & Rosenberg
J. Milfred Hull, Esq.
Humes & Wagner, Esqs.
Huwel & Mulhern, Esqs.
Arthur J. Israel, Esq.
Kenneth Jacoppi, Esq.
Jaspan Schlesinger Silverman & Hoffman LLP
Javits, Robinson, Brog, Leinwand & Reich, P.C.
Jones, Day, Reavis & Pogue
Kalkines, Arky, Zall & Bernstein
Linda F. Kaplan, Esq.
Kasowitz, Benson, Torres & Friedman, LLP
Edward Katz, Esq.
Robert S. Katz, Esq.
Joshua Jay Kaufman, Esq.
Kaye Scholer LLP
Keane & Beane, P.C.
John A. Keefe, Esq.
Kelley, Drye & Warren, LLP
Kennedy & Comerford
Samuel Kirschenbaum, Esq.
Benjamin J. Klemanowicz, Jr., P.C.
David G. Koch, Esq.
Koeppel Martone & Leistman, LLP
Koopersmith & Brown, LLP
Lapp & Lapp
Layton Brooks & Hecht
Lazer, Aptheker, Rosella & Yedid, P.C.
Leonard Lazarus, Esq.
Leach Powers LLC
Leventhal and Leventhal
Leventritt, Lewittes & Bender
James P. Levin, Esq.
Milton Levin, Esq.
Andrew J. Levitt, Esq.
Levy, Rodney & Schneps, P.C.
Jack L. Libert, Esq.
Lichtenberg & Goss, P.C.
Thomas A. Lifland, P.C.
Limoncelli, Nagle & Sperendi
Susan Litwer, Esq.
Robert P. Lynn, Jr., Esq.
Maimone & Angel, Esqs.
Marcus & Katz, Esqs.
Margiotta & Ricigliano
Owen B. McBride, Esq.
McCabe & Mack, Esqs. Edward A. McCoy, P.C.
McGovern, Noel, Falk, Pannone, Procaccini & O'Leary Ltd. McLaughlin & Stern, LLP
McManus & Ernst
McSwiney, Semple, Bowers & Wise, P.C.
Meltzer, Lippe, Goldstein, Wolf, Schlissel & Sazer, P.C.
Bruce D. Mencher, Esq.
Frederick A. Menowitz, Esq.
Meyer, Suozzi, English & Klein, P.C.
Migdal, Pollack, Rosenkrantz & Sherman
Minerva & D'Agostino
Joseph A. Mulé, Esq.
Munley, Meade, Burns & Nielsen, P.C.
Munzer & Saunders, LLP
Murphy, Bartol & O'Brien, L.L.P.
Murphy, Lynch P.C.
Natiss, Natiss & Gordon
Nixon, Hargrave, Devans & Doyle, LLP
O'Reilly, Marsh & Corteselli, P.C.
Olshan, Grundman & Frome
Parker, Chapin, Flattau & Klimpl
Parker Duryee Rosoff & Haft
Patterson Belknap Webb & Tyler
Payne, Wood & Littlejohn
Pliskin, Rubano & Baum, Esqs.
Podell, Schwartz, Schechter & Banfield, LLP
Fred L. Pollack, Esq.
Sanford A. Pomerantz, Esq.
Jack Posner, Esq.
Pottish Freyberg Marcus & Velazquez, LLP
Proskauer Rose
Putney, Twombly, Hall & Hirson
Rabinowitz, Trenk, Lubetkin & Tully
Ramo, Nashak & Brown, Esqs.
Redmond, Pollio & Pittoni, P.C.
Reilly & Reilly, LLP
Reilly, Like, Tenety & Ambrosino
Ames D. Ressa, Esq.
Rivkin Radler LLP
Roberts & Holland LLP
David I. Rosenberg, Esq.
Rosenberg, Calica & Birney
Rosenfeld & Maidenbaum
Robert Ross, Esq.
Robinson Silverman Pearce Aronsohn & Berman
Rosenthal and Schanfield, P.C.
Ruskin, Moscou & Faltischek, P.C.
Ryan, Brennan & Donnelly, LLP
Sahn, Ward & Baker, PLLC
Salamon, Gruber et al.
Santemma and Deutsch, LLP
Milton Scheinberg, Esq.
Schenck Weltman Hashmall & Mischel
Schiffmacher, Cullen, Farrell & Limmer, Esqs.
Stuart P. Schlem, Esq.
Spencer L. Schneider, Esq.
Schroder & Strom, LLP
Edward P. Schroeder, Esq.



Goodman-Marks Associates, Inc.

REAL ESTATE APPRAISERS AND CONSULTANTS

LAW FIRM CLIENTS

Siegel Fenchel & Peddy, P.C.
Stephen J. Schwartz, P.C.
Seltzer Sussman & Habermann LLP
Shanley & Fisher
Shaw, Licitra, Esernio & Schwartz
Shea & Gould, Esqs.
Shearman & Sterling
Sherefsky Aronson & Mayefsky
Charles S. Sherman
Siegel Fenchel & Peddy, P.C.
Silverman & Mordfin
Skadden Arps Slate & Meagher, Esqs.
Smith, Sterbel, Alexander & Saskor, Esqs.
Snitow & Pauley
Snow Becker Krauss, P.C.
Soberman, Shulman & Rosenberg
Michael Solomon, Esq.
Speno Goldman Goldberg Steingart & Penn, P.C.
Squadron, Ellenoff, Plesent & Lehrer
Jeffrey Stadler, Esq.
Stecher, Jaglom & Prutzman
Peter S. Stern, Esq.
Irving Ronald Storch, Esq.
Stroock & Stroock & Lavan, LLP
Harvey Stuart, Esq.
Sukenik, Segal & Graff, P.C.
Taylor, Atkins & Ostrow, Esqs.
Thacher, Proffit & Wood, Esqs.
Thomas & Graham, Esqs.
Thompson, Hine and Flory
Thomas J. Troiano, Esq.
Tsunis, Burke & Gasparis, LLP
Tunstead, Schechter & Torre, Esqs.
Twomey, Latham, Shea & Kelly, Esqs.
Robert Underhill, Esq.
Myron D. Vogel, Esq.
Weber Law Group
Leonard Weber, Esq.
Weber & Singer, Esqs.
Weinberg, Kaley, Gross & Pergament
Neil Jeffrey Weissman, Esq.
White & Case
Whiteford, Taylor & Preston, LLP
Steven Wimpfheimer, Esq.
Windels, Marx, Davies & Ives
Winston & Strawn, Cole & Deitz, Esqs.
Jerry Winter, P.C.
Howard Wintner, Esq.
Ziegler, Ziegler & Altman, LLP