17th annual conference

SEPTEMBER 22-24, 2010

Omni Parker House | Boston, Massachusetts
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Certified Public Accountants
Welcome to Boston and the 17th Annual NASLEF Conference, “Expanding Horizons.”

Now more than ever, organizations have to “think outside the box” and expand their horizons to adapt to the changes facing the tax credit industry. We have gathered expert panelists and leaders in the industry who will help provide an unparalleled forum for training, networking, and exploring emerging issues and trends impacting our industry at this year’s conference.

This conference would not be possible without the support and involvement of the conference sponsors (see previous page) and we thank them for their generous contributions.

We also thank the Massachusetts Housing Investment Corporation for hosting the NASLEF conference in Boston, Jim Rieker and Dana Boole of NASLEF, and the Annual Conference Committee members for their assistance and efforts in making the 17th Annual NASLEF Conference one to remember.

Welcome to Boston and have a great conference!
Midwest Housing Equity Group Inc.

Proud Sponsor of the 17th Annual NASLEF Conference

Boston, Massachusetts

Changing lives for a better tomorrow by promoting the development and sustainability of quality affordable housing.

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Topeka
701 S. Kansas Avenue
Topeka, KS 66603
Proud Sponsor of NASLEF's 17th Annual Conference
The National Association of State and Local Equity Funds (NASLEF) is a professional, nonprofit association formed in 1994 to promote the efficient management of state and local equity funds. NASLEF’s mission is to promote a greater understanding of the Low Income Housing Tax Credit (LIHTC) and encourage the professional development of its member organizations. Membership is open to all individuals, public and private corporations and professional associations having an interest in the tax credit program or an active involvement with a state or local equity fund. Please visit www.naslef.org for membership information.

NASLEF has a presence from coast to coast. Collectively through 2009, member funds have created or rehabilitated more than 105,000 units of affordable housing and have raised $7.07 billion in equity for rental housing developments throughout the United States. NASLEF remains visible at the forefront of the LIHTC industry, assisting with proposed legislation for changes to the tax credit program as well as providing continuous input on CRA reform.
**SPECIAL EVENTS**

**Wednesday, September 22, 2010**
6:00pm-8:30pm
Industry Networking Reception
Parris Lounge, Faneuil Hall,
Sponsored by:

As the seat of American history and the site of one of America’s most famous shopping and dining experiences, Faneuil Hall Marketplace offers an evening of good company and the flavors of Boston. Join us Wednesday evening in the eclectically stylish Parris Lounge in the rotunda of the Quincy Market Building in the historic Faneuil Hall for an industry networking reception. Relax amid the visually appealing modern décor and enjoy the company of your peers.

**Thursday, September 23, 2010**
6:00pm-9:30pm
New England Aquarium
Sponsored by:

Join us Thursday evening for a strolling dinner amid exotic waters and experience more than 70 exhibits featuring aquatic animals from around the world. The New England Aquarium offers four different species of penguins, a four-story Giant Ocean Tank, home to a huge Caribbean coral reef, and many more unique species. Founded in 1969, the New England Aquarium is a global leader in ocean exploration and marine conservation. The Aquarium is one of the premier visitor attractions in Boston, with over 1.3 million visitors a year, and a major public education resource.

**Dress**
Dress is business casual for all meetings, sessions, and events

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**FLOOR PLAN OMNI PARKER HOUSE**

- Rooftop Level
  - 15th Floor
  - Terrace
  - Wheatley Terrace
  - Prefunction Area
  - Alcott Ballroom
  - Louisa May Alcott

- Mezzanine Level
  - Press Room
  - Alcott A
  - Isabella Stewart Gardner

- 5th Floor
  - Isabella Stewart Gardner
  - Prefunction Area
  - Hatch Room
  - Stearns Room
  - Press Room
  - Library/Prefunction Area
  - King Room
  - Dickens Room
  - Longfellow Room
  - Brandeis Room
  - Holmes Room
  - Lowell Room
  - Hutchinson Room
  - Alcott B
  - Wheatly Terrace
  - Rooftop Terrace

- Lobby
$1,700,000,000 in affordable housing

22,000 affordable units

425 developments and partnerships

OCCH MISSION:

to cause the construction, rehabilitation and preservation of affordable housing throughout all of Ohio.
No 1. in affordable housing means opening more doors.

We are passionate about helping our clients create safer and healthier communities for those who need it most. And it shows. Bank of America Merrill Lynch was recently ranked No. 1 lender by Affordable Housing Finance.* We are honored by this distinction and proud to be a part of our clients’ and their communities’ success.

bankofamerica.com/commercialre
Nolan Sheehan Patten LLP is a Boston-based law firm concentrating in affordable housing and community development.

Practice Areas:
- New Markets Tax Credits
- Historic Tax Credits
- Housing Tax Credits
- American Recovery and Reinvestment Act
- Business Entity Structuring
- Real Estate Development
- Private Financing
- Public Financing

50 Federal Street, Boston, MA 02110
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Spectrum Enterprises is the Key to Compliance

Consulting
Spectrum Enterprises can put your entire portfolio of LIHTC properties into a comprehensive review schedule. Our investor file reviews cover the initial qualified basis for all new tax credit deals. We perform annual due diligence compliance testing and can also assist clients with staffing issues.

File Reviews
Properties may send files to Spectrum for a review of tax credit eligibility issues before lease signing. We can analyze files and make suggestions how to improve them. We can help ensure compliance with all IRS and HUD obligations related to tax credits. By choosing Spectrum, you are putting the most qualified agent in your corner.

Training
We offer private staff training addressing tax credit compliance, Fair Housing and affordable housing programs.

On Site Assistance
We can assist on-site during rent ups and ensure you have good files and procedures from the very beginning.

Inspections
Spectrum also offer UPCS inspections in preparation for REAC and other regulated inspections.

Contact Us
207.767.8000
www.spectrumlihtc.com
Kevin P. Martin & Associates, P.C. is pleased to sponsor NASLEF’s 17th Annual Conference, Expanding Horizons.

Kevin P. Martin & Associates, P.C. has nearly four decades of experience working with public and private providers of low-income housing tax credit properties, and projects funded under various HUD and state housing programs.

We know that in the affordable housing arena, projects have layers of additional complexity, and that the stakes are even higher when it comes to finding people places to live and helping families and communities prosper. We understand the nuances in the law, the intent of Congress in legislation, and the critical tools needed to develop sustainable communities.

KPM services include: audit and assurance, tax returns, 10% letters, cost certifications, equity structuring, projections and forecasting, break even analysis, disposition analysis, preservation, HOPE VI, transaction structuring, and tax exempt bond financing.

In addition, our tax professionals are well-versed in sale-leaseback transactions, contributions, tax-deferred exchanges, tax modeling, partnership taxation, REIT taxation, workout planning, and reorganizations and restructurings. Contact Kevin Martin, Jr. at kmartinjr@kpmonline.com.

Welcome to Boston.

South Shore Executive Park, 10 Forbes Road, Braintree, MA 02184  |  781-380-3520  |  www.kpmonline.com
# SESSION SCHEDULE

**WEDNESDAY, SEPTEMBER 22**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
<th>Location</th>
<th>Sponsored by</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:00am-4:00pm</td>
<td>Registration &amp; Information Desk Open</td>
<td>The Prefunction Area</td>
<td>Massachusetts Monitoring Corporation</td>
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<tr>
<td>8:00am-9:00am</td>
<td>Continental Breakfast</td>
<td>Press Room</td>
<td>Kansas City Equity Fund</td>
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<tr>
<td>9:00am-12:00pm</td>
<td>Concurrent Director’s Sessions</td>
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<tr>
<td>9:00am-10:30am</td>
<td>A Finance Directors and Fund Managers Meeting</td>
<td>Stowe Room</td>
<td>Northeast New England Housing Investment Fund</td>
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<td>(for NASLEF Active members only)</td>
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<td></td>
<td>B Asset Management Directors Meeting</td>
<td>Gardner Room</td>
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<td>(for NASLEF Active members only)</td>
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<tr>
<td></td>
<td>C Current Hot Buttons for Asset Managers</td>
<td>King Room</td>
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<td>(for NASLEF Active members only)</td>
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<tr>
<td></td>
<td>A Asset Management Directors Meeting (continued)</td>
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<tr>
<td></td>
<td>B Current Hot Buttons for Asset Managers (continued)</td>
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<tr>
<td>10:30am-10:45am</td>
<td>Refreshment Break</td>
<td>Press Room</td>
<td>BB&amp;T</td>
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<tr>
<td>10:45am-12:00pm</td>
<td>A Finance Directors and Fund Managers Meeting (continued)</td>
<td>Press Room</td>
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<td>B Asset Management Directors Meeting (continued)</td>
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<td>C Current Hot Buttons for Asset Managers (continued)</td>
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<tr>
<td>12:00pm-2:00pm</td>
<td>NASLEF Executive Directors Luncheon Meeting</td>
<td>Longfellow Room</td>
<td>Housing Vermont</td>
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<td>(for NASLEF Active Member Executive Directors Only)</td>
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<tr>
<td>12:00pm-2:00pm</td>
<td>Lunch for Attendees on Your Own</td>
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<tr>
<td>2:00pm-3:00pm</td>
<td>Digital Affordable Housing Tour</td>
<td>Press Room</td>
<td>TD Bank</td>
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<tr>
<td>3:00pm-5:00pm</td>
<td>Walking Affordable Housing Tour</td>
<td>Meet in Press Room</td>
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<tr>
<td>6:00pm-8:30pm</td>
<td>Welcome Reception</td>
<td>Parris Lounge, Faneuil Hall</td>
<td>Member Housing Equity Group Inc.</td>
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<tr>
<td></td>
<td>Meet in the lobby at 6:00pm to walk to event.</td>
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THURSDAY, SEPTEMBER 23

8:00am-4:00pm
Registration & Information Desk Open – Location: The Prefunction Area

8:00am-9:00am
Continental Breakfast – Location: Press Room

9:00am-9:30am
Welcome & Opening Remarks – Location: Alcott Ballroom
Jim Rieker, NASLEF President
Midwest Housing Equity Group
Todd J. Lemmis, General Manager
PeaceBuilders

9:30am-11:45am
Plenary Session: Industry Trends – Location: Alcott Ballroom
Moderator: Rick Floreani, Carlisle Tax Credit Advisors
Sponsored by: Kevin P. Martin & Associates

Speakers:
Fred Copeman, The Reznick Group
David Smith, ReCap Advisors
Beverly Bates, Community Builders
Amy S. Anthony, Preservation of Affordable Housing
Catherine Racer, Massachusetts Department of Housing & Community Development
Jenny Netzer, Tax Credit Asset Management

10:30am-10:45am
Refreshment Break – Location: Press Room

12:00pm-1:30pm
Lunch and Annual Business Meeting (open to everyone) – Location: Rooftop Ballroom
President’s Report—Jim Rieker, Midwest Housing Equity Group
Treasurer’s Report—John Kennedy, St. Louis Equity Fund, Inc.
Legislative Update—Bobby Rozen, Washington Council
Ernst & Young
Election of New Officers—Jim Logue, Great Lakes Capital Fund

1:30pm-1:45pm
Break

1:45pm-3:15pm
Concurrent Sessions

**D Advanced Technical Tax Credit Issues**
Location: Alcott Ballroom
Hear leading experts discuss the complex legal and accounting tax credit issues confronting affordable housing owners. The panel will discuss issues relating to projects that include TCAP (Tax Credit Assistance Program), TCE (Tax Credit Exchange), and other subsidy sources.
Moderator: Thomas Boothby, Dixon Hughes
Speakers:
Kevin P. Martin, Kevin P. Martin & Associates, PC.
Holly Heer, Squire, Sanders & Dempsey LLP
Marianne Heard, Kevin P. Martin & Associates, PC.

**E Green Housing**
Location: Brandeis/Holmes Room
Green building is now mainstream. Where are the policy makers headed next? What do investors need to consider when evaluating green projects? Will the projected savings be realized? What other tax incentives are available for green buildings and how can they be incorporated with LIHTC?
Moderator: Nancy Owens, Housing Vermont
Speakers:
Darien Crimmin, Winn Development
Trevor Parsons, Housing Vermont
Stockton Williams, Office of Sustainable Housing and Communities, U.S. Department of Housing and Urban Development

**F Analytical Tools for Asset Managers**
Location: Lowell/Hutchinson Room
New to Asset Management? Learn about the various methods of calculating vacancy, DCR, and methodologies to calculate the “burn rate” on reserves for non-performing assets. Experienced? Learn the specifics about the newly proposed Risk Rating criteria proposed by AHIC. Panel and participants will also explore other potential metrics to monitor project performance and assess risk.
Moderator: Tony DiBlasi, Ohio Capital Corporation for Housing
Speakers:
Vicki Mincey, Great Lakes Capital Fund
Doug Koch, McGladrey

**G Property Level Year 15 Roundtable**
Location: King Room
Come join in the discussion of some real live partnerships that are nearing and some that have transitioned through the final year of compliance. Hear from a panel of both syndicators and legal experts as they discuss the tragedies and triumphs of these transactions. This is an opportunity to gain insight about how you can successfully transition your deals up to and past this momentous benchmark!
Moderator: Richard Becker, Massachusetts Housing Investment Corporation
Speakers:
Karen Kent, Kevin P. Martin & Associates, PC.
Tom Washburn, Alexander, Aronson, Finning & Company, PC.
Ted Witt, Midwest Housing Equity Group
SESSION SCHEDULE

3:15pm-3:30pm

Refreshment Break - Location: Press Room

3:30pm-5:00pm

Concurrent Sessions

**Fund Level Termination Issues**
Location: King Room
Y15...it's no longer years away.... It's Now! Legal and accounting experts will discuss the steps involved in unwinding an equity fund at the upper tier. Additional discussion will include case studies as well as the pros, cons, and strategies for terminating an equity fund prior to the end of the compliance period.

Moderator:
Jonathan Welty, Ohio Capital Corporation for Housing

Speakers:
Rob Edwards, Plante Moran
Gigi Eggers, Enterprise Community Partners
Thomas A. Giblin, Esq., Nixon Peabody

Sponsored by:
Nixon Peabody

**Deal Acquisition and Underwriting in the New World Order**
Location: Alcott Ballroom
What deals are getting done in 2010? Hear from a panel of experts how you can get projects to the closing table and into your portfolio in this ever-changing market. Are there still ways to get out of the box projects done? Specific topics will include how to effectively compete for projects in this market, managing multiple investor requirements, dealing with complex underwriting challenges such as rental assistance and supportive housing programs, and sorting through due diligence requirements, including environmental reports and market studies.

Moderator:
Jim Rieker, Midwest Housing Equity Group

Speakers:
Sean O’Connor, Dauby, O’Connor & Zaleski
Kelley Hrabe, NetGiver LLC
Barney Deasy, Merritt Community Capital Corporation
John Weichmann, Kutak Rock

Sponsored by:
Hawaii Housing Finance, LLC

**Got a Question? Got a Problem? Need an Answer? The Guru is IN!!**
Location: Brandeis/Holmes Room
Pose your thought provoking questions to David Smith and join the lively discussion that results. This session will not be recorded to protect the innocent and the guilty!

Moderator:
Peter Sargent, Massachusetts Housing Investment Corporation

Speaker:
David Smith, ReCap Advisors

**Cutting Edge Compliance**
Location: Lowell/Hutchinson Room
Experts in compliance will address important LIHTC issues regarding tenant file non-compliance, the multiple building election, and resident relocation. Attendees will learn to look at a file from an auditor’s perspective gaining insight on indicators that raise flags during a file review. Using actual tenant files, we will examine tricky and unusual circumstances that have caused tenant file non-compliance. Panelists will review the implications of the multiple building election and discuss potential driving factors for making the election. This session will also highlight the key issues involved when planning and tracking resident relocation to achieve maximum value from a project’s credit allocation.

Moderator:
Melanie Shapiro, Ohio Capital Corporation for Housing

Speakers:
Erik Whitton, Spectrum Enterprises
Liz Bramlet, Liz Bramlet Consulting, LLC

Sponsored by:
Spectrum

6:00pm-9:30pm

Networking Dinner - Location: Main Exhibit Gallery of the New England Aquarium
Meet in the lobby at 6:00pm to walk to event.

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CAHEC
Dixon Hughes

positively unique
FRIDAY, SEPTEMBER 24

8:00am-12:00pm  Registration & Information Desk Open  Sponsored by:

8:00am-9:00am  Continental Breakfast - Location: Press Room  Sponsored by:

9:00am-10:30am  Concurrent Sessions

Investor Session
Location: Alcott Ballroom
How do today’s investment guidelines compare to that of a pre-recessionary environment? What should we expect from the flurry of non-CRA investors? How has the perception of NALSEF funds changed over the last two years?

Moderator:
Dana Boole, Community Affordable Housing Equity Corporation

Speakers:
Dave Birkhahn, TD Bank
Brian Tracy, Bank of America
Robert Taylor, Wells Fargo
John McDonald, Beacon Hill Capital

Sponsored by: BOSTON PRIVATE BANK & TRUST COMPANY

Preservation Through Portfolio Acquisitions
Location: King Room
Packaging the acquisition of multiple properties as a singular transaction holds the potential for realizing efficiencies in the preservation and rehabilitation of affordable housing. Our panel will provide case studies as well as pitfalls to avoid when undertaking a portfolio acquisition.

Moderator:
Chuck Newcomer, Community Affordable Housing Equity Corporation

Speakers:
George Limbert, Millennia Housing Development
Greg Mayo, Community Affordable Housing Equity Corporation
Kevin Rayfield, Dixon Hughes PLLC

10:30am-10:45am  Refreshment Break  Sponsored by:

10:45am-12:15pm  Concurrent Sessions

Diversified Business Lines: Successes, Obstacles, Thrills, & Results
Location: King Room
Two years of declining investor demand in LIHTC has highlighted the oft repeated financial axiom of diversification. This session will discuss how NASLEF members have used New Market Tax Credits and CDFIs to broaden their lines of business. They will share how these programs are different than LIHTC and how they are the same, along with other lessons learned during the process.

Moderator:
Peter Sargent, Massachusetts Housing Investment Corporation

Speakers:
Richard Becker, Massachusetts Housing Investment Corporation
Andrea Daskalakis, Massachusetts Housing Investment Corporation
Bill Thompson, Massachusetts Housing Investment Corporation
Nancy Owens, Housing Vermont
Chuck Newcomer, Community Affordable Housing Equity Corporation
Mark McDaniel, Great Lakes Capital Fund

Sponsored by: US BANK

Perspectives on Knotty Partnership Issues
Location: Alcott Ballroom
Once the ink has dried on the Operating Agreement, what are the ways to address troubled properties? This session will pay particular attention to dealing with issues at the property level and replacing general partners, accountants, or property managers. How can the roles your attorney, CPA, and asset management professionals play lend themselves to problem solving?

Moderator:
Kim Kimbrell, Community Affordable Housing Equity Corporation

Speakers:
Steve Nolan, Nolan, Sheehan & Patton
Sean O’Connor, Dauby, O’Connor & Zaleski
Harold Nassau, CHAM

Sponsored by: OTIS ATWELL

12:15pm  Adjourn

Please note that times, speakers, and sessions are subject to change.
Dauby O’Connor & Zaleski, LLC was established in 1987 to provide accounting, consulting and tax services to owners, developers, managers and syndicators of multifamily housing communities. DOZ started as a two-man firm and has grown to a nationally-recognized leader in the real estate arena with clients in over 35 states.

Our intense focus on real estate tax services results in a staff that truly knows the nuances of multifamily finance. DOZ is extremely well versed in projects financed with HUD, RD, Tax Exempt Bonds and Low Income Housing Tax Credits.

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—Bill Caldwell, VP-Operations, Waldrop, Inc.

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The St. Louis and Kansas City Equity Funds are pleased to “Expand our Horizons” as members of NASLEF.

Congratulations on the 17th annual conference!

Welcome Back to New England

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Linda Yudasz 248.375.7247
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Web: www.mpequity.com

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Web: www.capfund.net

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Web: www.housinginvestmentfund.org
Ohio Capital Corporation for Housing
Hal Keller
President
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Web: www.occh.org

St. Louis Equity Fund, Inc.
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President/CEO
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Fax Number: (314) 436-1907
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Web: www.slefi.com

Virginia Community Development Corporation
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President & CEO
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Richmond, VA 23220
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Fax Number: (804) 343-1043
E-Mail: rnodine@vacdc.org
Web: www.vacdc.org

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Applegate & Thorne-Thomsen, P.C. was founded in 1998 to serve its clients in all aspects of development, ownership, financing and investment in real estate. Lawyers in the firm have represented diverse real estate interests, from individuals, landlords and developers, to corporations, from the sale of single family homes to the sale of multi-tenant downtown office buildings. We offer significant expertise with respect to the use of low-income housing tax credits as a means of affordable housing finance. Our practice includes experience in various HUD grant and loan programs for multi-family housing, public housing, redevelopment programs, transfers of physical assets, loan management matters and other publicly financed assisted and insured lending transactions involving multifamily properties. Although the Firm’s lawyers bring years of experience with Chicago’s large law firms, we have founded the Firm based on a recognition that we are best able to serve our clients’ needs from a smaller entrepreneurial setting which emphasizes service of the highest quality, delivered in the most efficient manner possible. We have left behind the trappings of the large law firm without sacrificing the needs of our clients to receive the most sophisticated and cutting-edge advice available. The Firm includes 16 lawyers and six legal assistants.

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Carle, Mackie, Power & Ross LLP (CMPR) is nationally recognized as a leading law firm in the area of affordable housing. It handles all aspects of affordable housing transactions including: advising developers on site acquisition and negotiation of tax credit equity, bond and debt funding as well as ongoing tax and regulatory compliance; advising tax credit equity investors on direct and indirect tax credit investments and associated tax credit issues; advising debt lenders, providing bridge loans, construction loans or take-out finance; and providing tax opinions. The firm also represents borrowers and lenders with respect to transactions involving Fannie Mae and Freddie Mac and HUD/FHA involvement. CMPR’s general experience in real estate, banking, fund structuring, corporate, nonprofit and tax issues enables it to handle the unexpected as well as the expected issues. Its objectives are to provide pragmatic and proactive advice in a commercial context while helping to ensure its clients achieve their commercial goals.

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Dauby O’Connor & Zaleski, LLC (DOZ) was established in 1987 to provide accounting, consulting and tax services to owners, developers, managers and syndicators of multifamily housing communities. DOZ started as a two man firm and has grown to a nationally recognized leader in the real estate arena with clients in over 35 states. Our intense focus in the real estate arena results in a staff that truly knows the nuances of multifamily finance. DOZ is extremely well versed in projects financed with HUD, RD, Tax Exempt Bonds and Low Income Housing Tax Credits.

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Dixon Hughes is the largest CPA firm based in the Southern U.S., ranking among the nation’s top 20 in size. We have more than 1,200 professionals located in 20 offices in eight states providing comprehensive tax, accounting and advisory services in not only the construction/real estate industries but also the insurance, financial, health-care and manufacturing and distribution sectors. Our Tax Credit Advisory Group includes a team of experts specializing in providing services for the multi-family, senior, low income, historic and commercial development communities. We work with developers, owners, investors, syndicators, construction and management companies in dealing with the complexities of Low Income Housing, Historic, New Markets and Renewable Energy Tax Credit projects. We offer the traditional tax and audit compliance services in addition to consulting type services including financial projections and deal structuring to maximize IRR and cash flow.

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Eide Bailly LLP is a Top 25 CPA Firm in the nation which has been serving the real estate industry for more than 40 years. With 19 offices in nine states, Eide Bailly provides a variety of services to its real estate clients and specializes in serving those in the affordable housing sector. The Firm's Real Estate Team provides services including assurance, tax, feasibility analysis, financial forecasts and projections, lending and financing evaluations, tenant file reviews, cost certifications, arbitrage calculations, and cost segregation studies. Clients value working with experienced business advisors who are familiar with current real estate issues, tax concerns, government programs and requirements that impact their businesses.

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Fifth Third Community Development Corporation, a wholly owned subsidiary of Fifth Third Bancorp, was created to invest in CRA motivated investments like low income housing, historic tax credits and new markets tax credit projects that support community revitalization and the creation of affordable housing. The CDC invests primarily in projects within Fifth Third Bank’s assessment areas, which are located in Ohio, Michigan, Illinois, Kentucky, Indiana, Florida, Tennessee, West Virginia, Missouri, North Carolina, Georgia and Pennsylvania. Since its inception, Fifth Third CDC has committed to over $1.5 billion in investments in more than 450 projects.

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Kutak Rock LLP is a national law firm with offices in 16 locations across the country. The firm has an expansive housing practice, most notably in the areas of low-income tax-exempt bond financing. With respect to its specific activities in the Low Income Housing Tax Credit area, Kutak Rock LLP has been an active participant in...
the LIHTC Program since its inception in 1986, providing a wide range of services to a broad spectrum of clients. Kutak Rock LLP represents equity funds (covering 8 states), syndicators and direct investors in LIHTC projects, having closed in excess of $4.5 billion of equity commitments to date. Kutak Rock LLP represents developers (both for-profit and nonprofit) across the country with respect to Section 42 projects. The firm also serves as counsel to various state housing agencies charged with the establishment and operation of the LIHTC program in their state. Kutak Rock LLP also has significant expertise in the areas of Historic Tax Credits (HTC), New Markets Tax Credits (NMTC) and renewable energy credits, such as solar and wind.

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Loomis, Ewert, Parsley, Davis & Gotting, PC is a law firm providing legal services to developers and syndicators in the State of Michigan. Services include new construction and rehabilitated projects, tax credit projects, historic credit projects, conventionally financed projects and projects financed through the Michigan State Housing Development Authority; HUD insured projects and projects financed through Rural Housing.

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Formed in 1986 by Retirement Housing Foundation and National Church Residences, national non-profit providers of affordable housing, National Affordable Housing Trust (NAHT) is a non-profit organization “dedicated to the creation and preservation of affordable housing throughout the nation.” Volunteers of America became a member of NAHT in 1996. The Evangelical Lutheran Good Samaritan Society became a member in 2007 and Mercy Housing in 2008. Working with our members and other developer sponsors, NAHT has brought stability and security to the lives of many low- and moderate-income households by providing an opportunity for people to live in affordable housing. NAHT is committed to increasing the supply of affordable housing through funding the construction of new apartments and the acquisition and preservation of existing affordable housing. NAHT fulfills its affordable housing mission by serving as a financial intermediary and consultant for our Member organizations and

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Otis, Atwell is a public accounting firm located in South Portland, Maine. Formed in 1974, the firm specializes in serving the subsidized housing industry in northern New England. We serve approximately 800 clients who utilize the Low Income Housing Tax Credit. In addition to annual audits and tax returns, we prepare cost certifications, review development pro-formas and perform development consulting.

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Established in 1952, Rubin Brown LLP is one of the largest regionally owned CPA firms in the Midwest with offices in St. Louis and Kansas City, Missouri. RubinBrown has a large Real Estate Practice Group that provides audit, tax and consulting services nationally with an extensive practice in all aspects of affordable housing, including HUD, state housing agency and low income housing tax credit developments and funds. Services provided include forecast and projections, tax credit application assistance, HUD and state agency cost certifications, carryover certifications, 10-year rule certifications, tax planning, compliance reviews, asset management assistance and many other services. Rubin Brown also provides specialized expertise with historic rehabilitation tax credits, new markets tax credits, energy tax credits and various state tax credit programs.

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The Stolar Partnership’s Affordable Housing Group has nationwide experience in all facets of tax credit development and financing, including federal and state low income housing tax credits, federal and state historic rehabilitation tax credits, federal new markets credits, HUD financing, tax-exempt bond financing, federal, state, and/or local grants, and below-market loans, HUD Hope VI Projects, assisted living developments and state and local tax credits and incentives. Our clients include equity funds, institutional investors, lenders and for-profit and nonprofit developers.
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