

RESOURCE LIST

The Commission is prohibited, under RCW 42.17.260(7), from providing lists of applicants for commercial purposes. We read this statute as constraining us from making available the names, addresses, and phone numbers of applicants who have received Credit Reservation Contracts to those parties who could provide services necessary for the viability of the projects, such as lenders, lawyers, and accountants. We are pursuing an alternative approach of supplying to the applicant's lists of practitioners in various fields: accountants, attorneys, consultants, lenders, property managers, and syndicators. We hope that the resource list will facilitate applicants in obtaining the advice and resources to produce a successful project.

We have assembled this list with two cautions. *First*, the list is not exhaustive. We contacted practitioners that we were aware were active in providing services to tax credit projects, and were approached by others to be included on a resource list. There are likely others available that we are not aware of or that we may have overlooked.

Second, the Commission does not endorse any of the companies or individuals on the attached lists, and has not verified that the comments provided by those on the list are accurate. We have merely compiled the list. You should use your own judgment in selecting any of the parties listed to assist in your project.

We update the resource list periodically. Anyone wishing to be added to the list should contact the Tax Credit Division at (206) 464-7139 or email us at askusTC@wshfc.org for a copy of the resource information form. This form can be returned to the Commission by fax or by mail. <http://www.wshfc.org/tax-credits/ResourceListRequest.pdf>

ACCOUNTANTS

Alegria & Company, P.S.

601 North 39th Avenue
Yakima, WA 98902
Contact: Barry Warner
Phone: (509) 575-1065
Fax: (509) 575-1755
E-mail: bwarner@yakcpa.com

Alegria & Company provides a full range of audit and tax services including the certification of construction costs and annual audit reporting as well as the 10% certification and tax return preparation

Loveridge Hunt & Company PLLC

11100 NE Eighth Street
Suite 410
Bellevue WA 98004
Contact: Max Hunt; Paul Loveridge; Ron Fechtner
Phone: (425) 453-2088
Fax: (425) 646-3368
E-mail: mhunt@LoveridgeHuntcpa.com; ploveridge@LoveridgeHuntcpa.com;
pfechtner@LoveridgeHuntcpa.com

Cost Certifications, 10% Carryover Certification, annual audits, tax return preparation and consulting, compliance testing; Currently serving over 500 entities participating in the Low Income Housing Tax Credit Program

Clark Nuber P.S.

10900 NE 4th Street
Suite 1700
Bellevue, WA 98004
Contact: Andrew Prather, CPA; Jeff Meier
Phone: (425) 635-4571
Fax: (425) 709-6575
E-mail: aprather@clarknuber.com ; jmeier@clarknuber.com

Accounting, Auditing, Taxes, Federal Compliance, Cost Certifications, Systems consulting and general management consulting

Danby O'Connor & Zaleski LLC

501 Congressional Blvd
Suite 300
Carnel, IN 46032
Contact: William D. Farrington
Phone: (317) 848-5700, xt. 104
Fax: (317) 815-6140
E-mail: bfarrington@doz.net

Accountants for final cost certifications and 10% carryovers

Deloitte & Touche LLP

925 Fourth Avenue
Suite 3300
Seattle WA 98104-1126
Phone: (206) 716-7000
Fax: (206) 965-7000

The Deloitte & Touche Real Estate & Construction Group provides leadership in all areas of real estate including acquisition, development, financing, tax credits, disposition and compliance.

Favors Rettig, CPA's, P.S.

1901 65th Avenue West
Suite 100
Fircrest, WA 98466
Contact: Michael J. Favors, CPA or G. Matthew Rettig, CPA
Phone: (253) 564-4993
Fax: (253) 564-2508
E-mail: mike@favorscpas.com ; matt@favorscpas.com

Full service CPA firm with over 120 projects providing audit, accounting and tax services to low income and affordable housing projects. We specialize in providing client service not always available in larger firms. Services include all aspects of Section 42 housing requirements, HUD and USDA projects.

Finney, Neill & Company, P.S.

9757 Greenwood Ave. North
Seattle, WA 98103
Contact: Steven Judd, CPA, CMA, CFE
Phone: (206) 298-9811
Fax: (206) 298-9772
E-mail: sjudd@finneyneill.com

A full service CPA firm working with developers, investors, public housing authorities, public development authorities and not-for-profit organizations. 10% and Final Cost Certification Audits; annual financial statement audits; tax return preparation/consulting; single purpose, mixed-use and tax-exempt bond financed projects.

Jacobson Jarvis & Co., PLLC

600 Stewart Street
Suite 1900
Seattle, WA 98101-1219
Phone: (206) 628-8990
Fax: (206) 628-0432
WEB site: www.jjco.com

Jacobson Jarvis is a full-service certified public accounting firm focusing 100% on the Not-For-Profit community, providing audit, cost certification, tax and consulting services. Our auditors work solely with NFP clients to help them achieve their mission. Our software consultants provide sales, service and training in NFP accounting, fundraising and asset management software.

John L. O'Brien & Company, PLLC

1402 Third Avenue
Suite 1305
Seattle, WA 98101
Phone: (206) 624-3636
Fax: (206) 624-8660

10% Test, Final Cost Certification, Audits, Tax Return preparation and Financial statement audits

Kolp Lux & Hammack

1715 114th Avenue SE Suite 220
Bellevue WA 98004
Contact: Robert Kolp
Phone: (425) 454-5430
Fax: (425) 454-2329

LeMaster & Daniels PLLC

10 North Tenth Avenue
Yakima WA 98902
Contact: Ralph Conner
Phone: (509) 453-0123
Fax: (509) 453-0127
E-mail: rconner@lemaster-daniels.com

8817 East Mission
Spokane WA 99212
Contact: Ardis Ribail
Phone: (509) 928-1714
Fax: (509) 928-1909
E-mail: aribail@lemaster-daniels.com

800 Seafirst Financial Center
West 601 Riverside
Spokane WA 99201-0614
Contact: Larry Wyatt
Phone: (509) 624-4315
Fax: (509) 624-8874
E-mail: lw Wyatt@lemaster-daniels.com

LeMaster & Daniels PLLC has experience with assisting on accounting and taxation matters in regard to developer and associated partnerships. Preparation of 10% and final certification process. Certification of construction costs and annual audit.

McDirmid Mikkelsen & Secret PS

926 West Sprague
Suite 300
Spokane WA 99201-4015
Phone: (509) 747-6154
Fax: (509) 838-0508
WEB site: www.mmsps.com

Audits and accounting, tax, cost certification audits.

Mary Jane Dubbs, CPA

5000 Bridgeport Way W
University Place, WA 98467
Contact: Mary Jane Dubbs
Phone: (253) 566-9671
Fax: (253) 566-7125
E-mail: maryjane@dubbscpa.com
WEB site: www.dubbscpa.com

Full service CPA firm with experience in HUD audits, tax return preparation and consulting

Nordberg Hammack Kolp & Cash, PS

915 118th Avenue SE
Suite 280
Bellevue, WA 98005
Contact: Robert A. Kolp, CPA; Scott M. Nordberg, CPA, CMA
Phone: (425) 450-9995
Fax: (425) 450-9994
E-mail: bakcpa@nhkc-cpa.com ; smncpa@nhkc-cpa.com
WEB site: www.nhkc-cpa.com

Full-service CPA firm specializing in low income housing including 10% Test Cost Certification Audits, Final Cost Certification Audits, Tax Preparation/Consulting & Financial Statement Audits

Novogradac & Company LLP

246 First Street
Suite 500
San Francisco CA 94105
Contact: Stephen Tracy
Phone: (415) 356-8010
Fax: (415) 356-8001
E-mail: stephen.tracy@novoco.com

10% Test Cost Certification Audits, Final cost Certification Audits, Tax Return Preparation/Consulting, Financial Statement Audits, Appraisal Services, Consulting Services (e.g., IRS section 42), and Tax Credit application preparation.

Reznick Fedder & Silverman CPAs PC

5607 Glenridge Drive
Suite 500
Atlanta GA 30342
Contact: Edward Lusk, Jr.
Phone: (404) 847-9447
Fax: (404) 847-9495

Forecasts, Cost Certifications, Annual Audits. 10% Carryover Certifications, Section 42 compliance testing and instruction, NOI Audits, Consulting (i.e., Tax and Transacting), Tax Return Preparation.

Squires Maddux & Company, PLLC

100 Second Avenue S
Suite 270
Edmonds, WA 98020
Contact: John Maddux; Gary Squires
Phone: (425) 712-0515 Ext. 102
Fax: (425) 778-0448
E-Mail john@squiresmaddux.com

Ten percent carryover certifications, final cost certifications, audits and tax return preparation

Terry & Company, P.C.

303 E. 17th Avenue
Suite 805
Denver, CO 80203
Phone: (303) 831-1904
Fax: (303) 831-4948
WEB site: www.terryandcompany.com

Ten percent carryover certifications, final cost certifications, audits, consulting services and tax return preparation

Watson & McDonell, PLLC

1325 4th Ave.,
Suite 1705
Seattle, WA 98101
Contact: Lillian McDonell; Susan Reilly
Phone: (206) 624-2380 ext. 104
Fax: (206) 382-3558
E-Mail lillian@watsoncpas.com; susan@watsoncpas.com

10% Test Cost Certification Audits; Final Cost Certification Audits, Tax Return preparation; Financial Statement Audits

ATTORNEYS

Bjornson Law Offices PC

2809 Great Northern Loop
Suite 100
Missoula MT 59808
Contact: David Bjornson
Phone: (406) 721-8896
Fax: (406) 541-8900
E-mail: bjorlaw@bjornsonlaw.com

David Bjornson is a CPA and an attorney. Has represented owners, developers and non-profit entities in the acquisition, development, construction and financing of affordable housing. Experienced in advising clients on projects in WA, MT, OK and TX. Has a Masters of Law in taxation from NYU, and practiced law in Seattle with the accounting firm of Touche, Ross & Co., and the law firm of Bogle & Gates.

Cairncross & Hempelmann, PS

524 Second Avenue
Suite 500
Seattle, WA 98104-2323
Phone: (206) 587-0700
Fax: (206) 587-2308
E-mail: info@cairncross.com

Legal representation specializing in tax credit financings, including historic tax credits, low income tax credits, redevelopment tax credits, new markets tax credits, 1031 exchanges and 1031 tenant-in-common syndications.

Debora Juarez- Williams Kastner

Two Union Square
601 Union Street, Suite 4100
Seattle, WA 98101
Contact: Debora Juarez-Williams Kastner
Phone: (206) 628-6781
Fax: (206) 628-6611
E-mail: djuarez@williamsKastner.com

A Full Service law firm with extensive experience in LIHTC, Housing Bonds, and Nonprofit Housing programs

Drummond Woodsum

84 Marginal Way
Suite 600
Portland, ME 04101-2480
Phone: (207) 772-1941
Fax: (207) 772-3627

In its Indian Law Group, Drummond Woodsum & MacMahon has more than 50 years experience representing Indian tribes, tribal housing authorities, and responsible developers doing business with tribes, including complex tax and commercial financing transactions. In the last 15 years, the firm has also represented housing

authorities, non-profit and for-profit developers, lenders or tax credit investors in nearly 100 tax credit- and/or bond-financed low- income housing projects in a number of states. Working with local counsel, Drummond Woodsum has a particular interest in working for tribes, their TDHEs, or other parties to tribal housing projects financed with bonds or tax credits.

Foster Pepper & Shefelman PLLC

1111 Third Avenue
Suite 3400
Seattle WA 98101
Contact: Deborah Winter
Phone: (206) 447-4400
Fax: (206) 447-9700
E-mail: wintd@foster.com

422 West Riverside Avenue
Suite 1310
Spokane, WA 99201-0302
Contact: Jeff Nave
Phone: (509) 777-1601
Fax: (800) 533-2202
E-mail: navej@foster.com

FP&S provides legal representation of housing authorities, nonprofit and for-profit organizations, tribal entities and equity investors on tax credit projects and on bond financings. Tax Credit experience includes HOPE VI mixed finance projects, tribal housing projects involving NAHASDA funds, tax-exempt general partners, and “4%” credits for bond-financed buildings.

Garvey Schubert & Barer

1191 Second Ave., Suite 1800
Seattle, WA 98101-2939
Phone: (206) 464-3939
Fax: (206) 464-0125

Garvey Schubert Barer provides the full range of legal services with respect to affordable housing transactions. Ruth Sparrow represents public housing authorities, and private and nonprofit developers and investors in mixed finance, low-income housing and historic rehabilitation tax credit transactions nationwide, primarily with respect to tax credit and HUD issues. Lori Salzarulo represents developers of affordable housing with respect to real estate acquisition and development, and financing.

Hawkins Delafield & Wood LLP

One Embarcadero Center
Suite 3820
San Francisco, CA 94111
Phone: (415) 486-4200
Fax: (415) 397-1513

Hawkins Delafield & Wood LLP is the number one Bond Counsel firm in the country with respect to housing financings. Since 1980, Hawkins has served as Bond Counsel for more than 1,850 housing bond issues aggregating more than \$77.4 billion, more than any other firm.

Kantor Taylor Nelson Evatt & Decina PC

901 Fifth Avenue,
Suite 4000
Seattle WA 98164
Contact: Mark Kantor
Phone: (206) 625 9898
Fax: (206) 625-9951
Email: mkantor@kantortaylor.com

Legal services include preparation and/or review of real estate acquisition documents, preparation and negotiation of developer, construction and management agreements, review of proposed equity financing commitments and preparation of all equity financing documents, including partnership agreements, legal opinions, tax opinions and related documents.

Law Offices of Gary E. Suoja

2448 76th Ave., SE
Suite 202
Mercer Island, WA 98040
Phone: (206) 232-2703

Law Offices of Linda Moore

5880 South Mutiny Bay Road
Freeland WA 98249
Phone: (360) 331-2406
Fax: (360) 331-3427
E-mail: lgmoore@whidbey.com
Full range of legal services and financial consultation relating to low-income housing.

Miller Nash LLP

4400 Two Union Square
601 Union Street
Seattle, WA 98101
Phone: (206)622-8484
Fax: (206) 622-7485

3400 US Bancorp Tower
111 SW Fifth Avenue, Ste. 3500
Portland OR 97204-3699
Phone: (503) 224-5858
Fax: (503) 224-0155
WEB site: www.millernash.com

A Law firm providing legal services relating to financing, developing and syndicating low- income Section 42 housing projects.

Christopher K. Robinson

1 Mt. Jefferson Terrace
Suite 101
Lake Oswego, OR 97035
Contact: Christopher Robinson
Phone: (503) 635-9330
Fax: (503) 635-9010
E-mail: info@ckrobinsonlaw.com

Property tax consulting and representation; Specific expertise on valuation of affordable housing for tax purposes.

Robert J. Sullivan PC

One SW Columbia Suite 1600
Portland, OR 97258
Contact: Robert Sullivan
Phone: (503) 226-6400
Fax: (503) 226-0892
E-mail: robslaw@spiritone.com

Representing owners, developers, investors, governmental agencies and nonprofit entities in the acquisition, development, construction and financing (bonds and/or tax credits) of affordable housing.

University of Washington Clinical Law Program

William H. Gates Hall, Suite 265
P. O. Box 85110
Seattle, WA 98145-1110
Phone: 206-543-3434
Email: clinics@uw.edu

Third year law students, under the supervision of an attorney, provide low or no-fee legal services to nonprofit developers of affordable housing.

Wolfe Thompson PS

6785 S. Eastern Ave.,
Suite 4
Las Vegas, NV 89119
Contact: Steven Wolfe-Thompson
Phone: (702) 263-3030
Fax: (702) 995-0155
E-mail: wolfe@wolfelawyer.com

CONSULTANTS

The Allied Group Inc

221 Wells Ave., S.
Suite 100
Renton, WA 98057
Phone: (425) 226-5160
Fax: (425) 226-6998
E-mail: corporate@alliedgroup.net

Consulting and full-service property management company with portfolio of Bond, HUD, Tax Credit, and Conventional properties.

AM Consulting

Hayden, ID 83835
Contact: April Michael
Phone: (208) 660-4189
Fax: (888) 878-4088
E-mail: aprilm82@live.com

Services include: thorough reviews of move in & annual recertification's in accordance with LIHTC/Bond/HOME/Sec8 yearly audits

Beacon Development Group

1221 East Pike Street
Suite 300
Seattle, WA 98122
Contact: Paul Purcell
Phone: (206) 860-2491
Fax: (206) 860-2094
E-mail: paulp@beacondevgroup.com

We provide superior consulting, development management, housing development, and planning services to non-profit, public and faith-based organizations dedicated to building affordable housing and healthy communities. Our services include: site identification, assessment and acquisition assistance, feasibility studies, construction management services, investor identification and negotiation, public and private construction and permanent funding applications and negotiations, and organizational assessment.

CB Richard Ellis

1420 5th Avenue
Suite 1700
Seattle, WA 98101
Phone: (206) 292-1600
Fax: (206) 292-6033
E-mail: jim.bowles@cbre.com

The HUD/Affordable Housing Group of CB Richard Ellis serves owners of affordable multi-housing, HUD-

regulated and LIHTC properties throughout the country. We provide industry leading real estate advisory services, portfolio analysis, strategic financial evaluation, and real estate brokerage.

Capital Real Estate Group, LLC

3905 Martin Way East, Ste. D2

Olympia, WA 98503

Contact: Nathan Peppin

Phone: (360) 556-5896

E-mail: n.peppin@comcast.net

Providing expert consulting services to private and public entities developing affordable housing. Services include feasibility analysis, site/project acquisition and development assistance, investor identification and proposal analysis, RFP and RFQ development, an capital structure planning, application submissions and negotiations.

The Coast Group of Companies

2829 Rucker Avenue

Suite 100

Everett, WA 98201

Contact: Tom Hoban

Phone: (425) 339-3638

Fax: (425) 405-2902

E-mail: tomhoban@coastmgt.com

WEB site: www.coastsvn.com www.coastmgt.com

Coast manages over 150 affordable housing communities, representing roughly 8,000 housing units throughout the Northwest US. Coast has over 20 years of experience managing affordable housing including consulting, lease-up, turn-around and stabilization of communities financed through LIHTC, Bond, RD and HUD. We have deep history of working with non-profit, mission driven clients, as well as for-profit developers and investors. Coast also serves a large portfolio of conventional housing and commercial properties, and offers real estate advisory and investment services. Coast carries the Accredited Management Organization® designation from the Institute of Real Estate Management®.

Common Ground

419 Occidental Ave S.

Suite 504

Seattle WA 98104

Phone: (206) 461-4500

Fax: (206) 461-3871

Email: info@commongroundwa.org

Development and financial services. Assist in all phases of the development process, including site acquisitions, private and public loan applications, assembling and coordinating the development team, construction management and property management.

Insite Builders

10532 35th Ave. NE

Seattle, WA 98125

Contact: Adam Diskin

Phone: (805)896-6984

Fax: (805)880-0334

E-mail: adam@insitegrp.com

General contractor and construction manager specializing in tax credit rehab and new construction; Complete understanding of placed-in-service and tax credit requirements; Assistance with due diligence, budgeting, planning and zoning, building permits and asset management during construction.

Integrated Solutions

5880 South Mutiny Bay Road

Freeland WA 98249

Contact: Linda Moore

Phone: (360) 331-2406

Fax: (360) 331-3427

E-mail: lgmoore@whidbey.com

Applications, financial consultation, compliance, partnerships.

Leora Consulting Group LLC

1776 NE 62nd Street

Seattle, WA 98115

Contact: Miriam Sevy, President

Phone: (206) 527-8448

Fax: (206) 527-2051

E-mail: msevy@leora.com

Leora Consulting Group LLC is a multi-disciplinary consulting practice that offers expertise and assistance for non-profit, municipal and private clients in a number of areas, including: banking services/debt issuance; organization counseling; training & education; financial analysis; business planning; property development; systems design/implementation and capacity building.

Low Income Housing Institute

2407 First Avenue

Suite 200

Seattle, WA 98121-1311

Contact: Sharon Lee

Phone: (206) 443-9935 ext. 111

Fax: (206) 443-9851

E-mail: sharonl@lihi.org

Provides development and financial consulting. Addresses all aspects of development process, including site acquisition, loan applications, applications for other sources of funding, coordination of the development team, construction management, and property management.

National Tax Credit Property Advisors of Marcus & Millichap

1420 5th Avenue

Suite 1600

Seattle, WA 98101

Phone: (206) 826-5700

Fax: (206) 826-5775

WEB site: www.ntcpa-mm.com

NTCPA provides analysis, underwriting and disposition services for LIHTC properties nationwide.

Network Consulting & Management

3715 Wilkinson Lane

Gig Harbor, WA 98335

Contact: James W. Frymier, Jr.

Phone: (253) 851-5575

Fax: (253) 858-2498

E-mail: ncm@harbournet.com

Development and consulting services for the senior housing, senior independent living and senior assisted living industries

Nova Investment Realty Analysis

518 S Maple Street

Canby, OR 97013

Contact: Maureen Guthner

Phone: (503) 266-2880

Fax: (503) 266-2884

E-mail: mguthner@canby.com

Appraisals and Market Studies for LIHTC, HUD & Rural Development; Affordable & Seniors Housing Specialist in Oregon, Washington and California

Office of Rural & Farmworker Housing (ORFH)

1400 Summitview Ave. Suite 203

Yakima, Wa 98902

Contact: Marty Miller

Phone: (509) 248-7014

Fax: (509) 575-3845

E-mail: martym2@orfh.org

ORFH provides direct, comprehensive, low-income housing development services to local non-profits, housing authorities, municipalities and other organizations and individuals with a primary focus on multi-family rental housing and related facilities for farmworker households. All necessary services to obtain capital financing and assure high quality housing construction and management are provided.

Overland, Pacific & Cutler, Inc.

3750 Schaufele Avenue

Suite 150

Long Beach, CA 90808

Phone: (562) 304-2000

Fax: (562) 304-2020

Relocation plan preparation, tenant relocation consulting, and property management services

Property Dynamics

15625 NE 191st Street

Woodinville WA 98072

Phone: (425) 489-9780

Fax: (425) 806-0760

Market feasibility studies for Low-Income Housing Tax Credit, Rural Development, and conventional multi-family projects located in Washington and other states.

Property Research Limited

1 Mt. Jefferson Terrace
Lake Oswego, OR 97035
Contact: Christopher K. Robinson
Phone: (503) 635-4995
Fax: (503) 635-9010
E-Mail: chris@prl-tax.com

Property tax consulting and representation; specific expertise on valuation of affordable housing for tax purposes.

Salter Ltd.

2973 Cleveland Rd.
Wooster, OH 44691
Contact: Beth Hodges
Phone: (330) 345-7077
Fax: (330) 345-7088
E-Mail: saltersvcs@yahoo.com

File/Tenant compliance with Section 42 and HUD regulations; extensive experience with qualifying & certifying tenants with layered program requirements and fair housing

Shelter Capital Corporation

1457 C Bellevue Way NE
Bellevue WA 98004-3685
Contact: Mark Miller
Phone: (425) 451-8255
Fax: (425) 462-1921
Email: mmark7@qwest.net

Tax Credit applications, securing debt financing, securing equity financing, management consulting, joint ventures between for-profit and nonprofit sponsors, below-market interest rate loan and grant applications.

Shelter Resources, Inc.

2223 112th Ave. NE, Suite 102
Bellevue, WA 98004
Contact: Len Brannen
Phone: (425) 454-8205
Fax: (425) 455-8546
E-mail: lenb@shelterresourcesinc.com

For profit affordable housing developer who actively seeks joint venture relationships with non-profit affordable housing sponsors; brings resources and experience to the table

Sound Finance Group Inc

1212 East Newton Street
Seattle WA 98102
Contact: Joan Egan
Phone: (206) 328-9251
Fax: (206) 726-1170
E-mail: jmegan@msn.com

Project financial feasibility analysis, tax credit and grant applications, placement of tax credits and negotiations with syndicators, and structuring of taxable and tax-exempt bonds and loans.

Sovereign Capital Resources LLC

222 North Sepulveda Boulevard
Suite 2000
El Segundo CA 90245
Phone: (310) 335-2050
Fax: (310) 335-2030

SCR provides comprehensive equity financing services for historic and affordable housing tax credit projects on a contingent basis.

Trilogy Group Inc.

114 Second Avenue South
Suite 106
Edmonds WA 98020
Phone: (425) 778-2807
Fax: (425) 778-4837

Development, Acquisitions, Project Management, Construction Management and Asset Management. Preparation of financial feasibility analysis, tax credit applications, bond ratings, LP due diligence and cost certification/carryover documentation. Technical assistance planning and zoning, building permits, LP negotiations, partnership and bond documents, rehabilitation due diligence and property management.

Evergreen Housing Development Group, LLC

PO Box 31879
Seattle, WA 98103
Contact: Andrew Brand
Phone: (206) 605-2173
E-mail: andrew@evergreenhd.com

Evergreen Housing Development Group LLC helps clients develop better projects through a full range of development services. We provide feasibility analysis, due diligence/application work, financial modeling, project management and asset management services.

LENDERS

Bank of America Community Development Banking Group

800 Fifth Avenue, 37th Floor
WA1-501-37-67
Seattle WA 98104
Contact: Jan Laskey
Phone: (206) 358-7617
Fax: (206) 585-8404
E-Mail: jan.k.laskey@baml.com

Construction, permanent, and bridge loans; credit enhancement; direct investments. FHLB member with access to Community Investment Program and Affordable Housing Program. Expertise in LIHTC Program and tax-exempt bond financing. Construction and permanent taxable and tax exempt financing is available.

Centerline Capital Group

800 Bellevue Way NE
Suite 400
Bellevue, WA 98004
Phone: (949) 221-6683

18101 Von Karman Ave., Ste. 1900
Irvine, CA 92612
Phone: (949) 263-6466
Fax: (949) 442-2401

Centerline Capital Group offer the full range of debt and equity products needed to finance affordable housing.

EF & A Funding, L.L.C.

4746 11th Avenue NE
Suite 102
Seattle, WA 98105
Phone: (206) 522-6865

Permanent loans up to 90% LTV, 1.10 DSCR with 30-year amortization. Seattle - based Fannie Mae DVS lender. Forward Rate Locks are available.

Impact Capital

401 Second Avenue
Suite 301
Seattle, WA 98104
Phone: (206) 587-3200
Fax: (206) 587-3230

SPOKANE
PO Box 3707
Spokane, WA 99220
Phone: (509) 456-8088

Provides pre-development project financing for housing and community development throughout the State of Washington for nonprofit agencies. Some technical assistance, capacity grants, training, and financing also available. Also see LISC and NEF.

Local Initiatives Support Corporation (LISC)

401 Second Avenue
Suite 301
Seattle WA 98104
Contact: Heyward Watson/Tess Colby
Phone: (206) 658-2602 (Watson) (206) 658-2603 (Colby)
Fax: (206) 587-3230
E-Mail: heyward@impactcapital.org

Lending - construction and bridge. Loans/grants/technical assistance provided. LISC is a national nonprofit social investment banker that provides loans, lines of credit, operating grants and technical assistance to nonprofit community development agencies. See also National Equity Fund, WCDLF. Available in Puget Sound region.

The Midland Companies

1130 K Street
Suite LL22
Sacramento CA 95814
Phone: (800) 331-1534
Fax: (916) 658-0202
Construction, permanent, and bridge loans and tax-exempt bond credit enhancement.

RMC Mortgage, Inc.

12503 SE Mill Plain Blvd.
Suite 120
Vancouver, WA 98684
Phone: (360) 944-1440
Fax: (360) 944-0969
Construction and permanent financing of apartments, senior housing and health care facilities for non-profit borrowers. FHA (HUD) and Fannie Mae loans and credit enhancement of tax exempt bonds, bond refunding and credit substitution.

Wachovia Securities

18300 Von Karman
Suite 450
Irvine, CA 92612
Contact: Paul Buckland
Phone: (949) 260-8077
Fax: (949) 260-8002
E-mail: paul.buckland@wachovia.com

Direct investor in Tax Credits; provide letter of credit during construction for bonds.

Washington Community Development Loan Fund (WCDLF)

1305 Fourth Avenue
Suite 906
Seattle WA 98101

Contact: Elizabeth Butler

Phone: (206) 760-4228

E-mail: elizabeth@homesightwa.org

Provides pre-development project financing for housing and community development throughout the State of Washington for nonprofit agencies. Some technical assistance, capacity grants, and training also available. See also LISC and NEF.

Washington Community Reinvestment Association (WCRA)

1200 5th Avenue
Suite 1406
Seattle WA 98101

Contact: Dulcie Claassen, Susan Duren

Phone: (206) 292-2922

Fax: (206) 292-0782

E-mail: dclaassen@wcra.net

Nonprofit bank consortium, very experienced, permanent loan provider able to coordinate with multiple funders and provide technical assistance on nonprofit transactions. Long term, fixed rate loans to for profit and nonprofit sponsors with below market rates. Can facilitate construction loan, tax credit purchase and bridge financing through bank members. Taxable and tax-exempt bonds.

Wells Fargo Bank Community Lending Department

1300 SW Fifth Avenue
Twelfth Floor
Portland OR 97201

Contact: John Epstein, Joe Delyea

Phone: (503) 886-2587

Fax: (503) 886-2181

E-mail: jepstein@wellsfargo.com

Construction, permanent, and bridge loans. Expertise in LIHTC and Tax Exempt Bond-Financing for Non-Profit and For-Profit Borrowers.

Prudential Huntoon Paige

601 Union Street
Suite 3535
Seattle, WA 98101
Phone: (206) 239-0300
Fax: (206) 239-0310

Construction, permanent, and bridge loans. FHA and FNMA loans and credit enhancement specialist. HUD "Mortgage Restructuring" (Mark-to-Market) program. Apartments and health care facilities.

US Bank

Community Lending Dept.
1420 5th Avenue, 8th Floor
Seattle, WA 98101
Phone: (206) 344-5423
Fax: (206) 344-5393

Construction, bridge and permanent financing; including tax-exempt bond financing for non-profit and for-profit enterprises.

PROPERTY MANAGERS

Ad-West Realty Services

545 Rainier Blvd N.
Suite 9
Issaquah WA 98027
Phone: (425) 391-3937
Fax: (425) 391-3938
Full Service Property Management for Tax Credit Properties

American Property Management, Inc.

110-110th Ave., NE, Suite 550
Bellevue, WA 98004
Contact: Chris Craig Phone: (425) 709-7256
E-mail: ccraig@acg.com
More than 25 years' experience providing property management solutions for affordable housing developers and owners.

Apex Realty Management, Inc.

4020 Lake Washington Blvd. NE
Suite 208
Kirkland, WA 98033
Phone: (425) 822-3100
Fax: (425) 822-7001
Multi-family property management

The Coast Group of Companies

2829 Rucker Avenue
Suite 100
Everett, WA 98201
Contact: Tom Hoban
Phone: (425) 339-3638
Fax: (425) 405-2902
E-mail: tomhoban@coastmgt.com
WEB site: www.coastsvn.com www.coastmgt.com

Coast manages over 150 affordable housing communities, representing roughly 8,000 housing units throughout the Northwest US. Coast has over 20 years of experience managing affordable housing including consulting, lease-up, turn-around and stabilization of communities financed through LIHTC, Bond, RD and HUD. We have deep history of working with non-profit, mission driven clients, as well as for-profit developers and investors. Coast also serves a large portfolio of conventional housing and commercial properties, and offers real estate advisory and investment services. Coast carries the Accredited Management Organization® designation from the Institute of Real Estate Management®.

Conifer Management, Inc.

3848 S Junett St
Tacoma, WA 98411
Phone: (253) 475-6610
Fax: (253) 472-0499

Affordable Housing management specialists for over 30 years.

Guardian Management LLC

710 NW 14th Ave.
Second Floor
Portland, OR 97209
Phone: (503) 802-3600
Fax: (503) 802-3648

The firm manages 12,000 multi-family units in Oregon, Washington, Idaho, Hawaii, Montana and Arizona in more than 210 projects. 125 RD, HUD or LIHTC properties totaling 5,000 units. Experience ranges from garden walk up, mid-rise, high rise, rehab and repositioning, and high end luxury properties. Guardian offers training to site personnel, organizes and supervises site operations and accounting services and financial reports. The firm holds the ACCREDITED MANAGEMENT ORGANIZATION® designation through the Institute of Real Estate Management.

HSC Real Estate Inc

111 Queen Anne Avenue North
Suite 207
Seattle WA 98109
Phone: (206) 282-5200
Fax: (206) 282-7130

Property Management with Tax Credit Management Department and Tax Credit Consulting.

Legacy Management Group, LLC

11627 Airport Road
Suite B
Everett, WA 98204
Phone: (425) 423-0304
Fax: (425) 423-9856

Olympic Management Co

4117 South Meridian
Puyallup WA 98373
Phone: (253) 840-4270
Fax: (253) 840-4427

The Tax Credit Specialist: Full service property management company whose portfolio includes conventional, Retirement, and Low-Income Properties.

Quantum Management Services Inc

3810 196th Street SW Suite 10
PO Box 2170
Lynnwood WA 98036
Phone: (425) 776-1294
Fax: (425) 776-1073

Management - full service property management with portfolio of Bond and 9% Tax Credit properties.

Seattle Housing Authority

190 Queen Anne Avenue North
Seattle, WA 98109
Contact: Rhonda G. Hue
Phone: (206) 465-8189
Fax: (206) 615-3408
E-Mail: rhue@seattlehousing.org

Sparrow Management LLC

P.O. Box 3239
157 W. Hayden Ave., Suite 200
Hayden Idaho 83835
Contact: Nathan Batchelor
Phone: (208) 209-5986
Fax: (208) 209-5987
E-Mail: nathan@sparrowmgmt.com

Full service management for multifamily projects in WA, ID, MT, WY & ND tax credit and market properties

Tomlinson Black Management, Inc.

107 S. Howard
Ste. 600
Spokane, WA 99201
Phone: (509) 623-1000
Fax: (509) 622-3500

Over 30 years experience in managing affordable housing; LIHTC since 1996; bond financed since 1984 and HUD assisted & insured since 1969. Projects have been sited in Eastern, Central and Western Washington and Northern Idaho. Staff includes a C4P property manager and C4P and C3P occupancy/compliance specialists. Company holds the Accredited Management Organization designation from the institute of Real Estate Management and its executives have been active in IREM leadership, including but not limited to its Nation Federal Housing Advisory Board.

SYNDICATORS

Alliant Capital

9 Cushing
Suite 200
Irvine, CA 92618
Contact: Warren Allen
Phone: (949) 923-7812
Fax: (949) 585-0449
E-mail: wallen@alliantcapital.com

Alliant provides Tax Credit equity for both non-profit and for-profit developers of Affordable Housing. Alliant has invested more than \$1 billion in Tax Credit equity in 400+ projects.

Curtis Nash Associates Inc

210 Fleming Lane
Building B
Fairfield CT 06430-1903
Contact: Mark Garcia
Phone: (203) 259-4399
Fax: (203) 259-2957
E-mail: mgarcia@lihtc.com

Providing equity, debt and unrated tax-exempt bonds for LIHTC projects.

Enterprise Social Investment Corporation

2025 First Avenue
Suite 1250
Seattle, WA 98121
Contact: MA Leonard
Phone: (206)223-4519
Fax: (206)223-4520

Portland Office:
520 SW Sixth Avenue, Suite 700
Portland, Oregon 97204
Phone : (503)223-4848
Fax: (503)223-8955

ESIC invests on both 9% and 4% LIHTC properties. We work efficiently with non-profit and for-profit partners to create sustainable low-income housing. ESIC is a subsidiary of the Enterprise Foundation.

Equity Resource Investment, LLC

1280 Massachusetts Avenue
Cambridge, MA 02138
Contact: Paul A. De Simone

Phone: (617) 876-4800
Fax: (617) 876-7616
E-mail: desimone@equityresources.com

Equity Resource Investments is an equity investor in affordable housing and acquires investment interests including partnership positions from institutions and individuals. To include LIHTC equity positions in the Compliance period.

First Partners Inc

400 Commonwealth Avenue
#9
Boston MA 02215

Phone: (617) 266-3400
Fax: (617) 266-1025

Provides equity for the 9% LIHTC and tax-exempt bond financed bond projects. Also provide section 42 technical assistance to developers and non-profit organizations.

Homestead Capital

1000 SW Broadway
Suite 1000
Portland, OR 97205
Phone: (503) 276-1555
Fax: (503) 276-1564

Homestead capital provides technical assistance to non profit and for-profit developers of affordable housing. This technical assistance takes many forms; guiding novice developers through the tax credit syndication process; providing application assistance; identifying potential grants and sometimes assisting with writing applications; identifying other state or local subsidies for potential projects; providing expert testimony or testifying before locally elected officials. Homestead Capital has begun to off workshops on specific topics like Asset Management, Construction Practices and Oversight, Accounting Practices and Standards, Application Preparation, Project Siting and Financing Techniques.

Michel Associates, LTD.

8 Avalon Ave.,
PO Box 46
Prides Crossing, MA 01965
Contact: Chip Holmes
Phone: (617) 261-4646 Ext. 25
Fax: (978) 921-5999
E-mail: ch-michelassoc@comcast.net
WEB site: www.michelltd.com

A highly experienced national firm actively seeking 4% & 9% LIHTC properties with both For-profit and Non-profit developers. Michel, by design, is a small firm providing a high level of personal service to developer partners in 37 states from Maine to California

National Equity Fund (NEF)

401 Second Avenue
Suite 301
Seattle WA 98104
Phone: (206) 441-5820
Fax: (206) 441-5841

National Partnership Investments Corp. (NAPICO)

9090 Wilshire Blvd. Suite 201
Beverly Hills, CA 90211
Contact: Brian Flaherty
Phone: (866) 268-0771
Fax (617) 268-0772
E-mail: bfnapico@aol.com

NAPICO and its affiliates are among the largest and most knowledgeable sponsors of LIHTC and Historic Rehabilitation Tax Credit properties.

Raymond James Tax Credit Funds

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St. Petersburg, FL 33716
Phone: (800) 248-8863
Providing equity and debt for Tax Credit developments.

The Richman Group Affordable Housing Corporation

707 SW Washington St
Suite 1510
Portland, OR 97205-3532
Contact: Terry Gentry
Phone: (503) 459-8741
Fax: (503) 459-8742
E-mail: gentry@richmancapital.com

The Richman Group (TRG) is one of the nation's leading sponsors of Housing Tax Credits programs. Since the creation of the tax credit in 1986, TRG has sponsored both public and institutional Housing Tax Credit funds, which have raised, in excess of \$1.25 billion in equity capital and have invested in approximately 400 properties. TRG provides equity for both 9% and 4% LIHTC projects.

Union Bank, NA

10900 NE 8th St. Suite 1650
Bellevue, WA 98004
Contact: Bryan Friend
Phone: (425) 452-1486
E-mail: bryan.friend@unionbank.com

Construction and term financing, tax-exempt private placements direct tax credit investments, full cash management and depository services interest rate management products

U.S. Bancorp Community Development Corporation

321 SW 6th Avenue
Portland, OR 97204-4816
Contact: Beth Stohr
Phone: (503) 275-5112
E-mail: beth.stohr@usbank.com

We are a direct investor in a wide range of tax credit properties, including rehab and new, mixed- use, senior, and special needs.

WNC & Associates

17782 Sky Park Circle
Irvine, CA 92614-6404
Phone: (714) 662-5565 or (800) 286-1135
Fax: (714) 662-4415

WNC & Associates, Inc. (WNC), is a nationally diversified investment company that has acquired over \$2 billion of real estate assets in 40 states. The company specializes in tax credit investments and has over 22 years of direct experience in acquiring, structuring and managing real estate investments. With over 800 properties acquired, and more than 140 investment funds sponsored and 17, 000 institutional and individual investors, WNC is a recognized leader in the industry.