MCKINNEY APPRAISAL SERVICES, LTD.

George D. McKinney, Jr.
Practicing Affiliate, Appraisal Institute #39046
Wisconsin Certified General Appraiser #729-10
P. O. Box 308, Big Bend, WI 53103
262-662-5642 (office/fax)
414-507-2068 (cell)
george.mckinney@outlook.com

Professional Position

Owner, McKinney Appraisal Services, Ltd. Proficient in all phases of commercial real estate valuation and evaluation, including appraisal, feasibility analysis, market study, and investment analysis of industrial facilities, senior health care facilities (SNF, ALF, CCRC), retail stores, strip centers, neighborhood and regional shopping centers, office buildings, apartment projects, raw land, subdivision analysis, and special purpose properties.

Authorizations and Certificates

Certified General Appraiser, State of Wisconsin #729 Certified General Appraiser, State of Tennessee #51386 (inactive) Certified General Appraiser, State of Pennsylvania #997 (inactive)

Education

Bachelor of Business Administration Major Fields of Study in Finance and Real Estate University of North Texas, 1990

Practicing Affiliate, Appraisal Institute #39046; has completed the following professional coursework for the MAI designation sponsored by the Appraisal Institute:

Real Estate Principles; Basic Valuation Procedures
Capitalization Theory & Techniques, Parts A and B
Case Studies in Real Estate Valuation
Report Writing & Valuation Analysis
Business Practices and Ethics, 2010
The Uniform Standards of Professional Practice (USPAP) – 2016-17 Update
Condemnation Appraising – Principles & Practices, 2010
Separating Real Property, Personal Property & Intangible Business Assets, 2012
Advanced Land Valuation, 2017 (Proxy only)

Professional Experience

D 1 0010 D

Feb. 2010 – Present	Owner, McKinney Appraisal Services, Ltd. Big Bend, WI
1998 - 2009 1995 - 1996	Senior Analyst; Appraisal Resource Group Milwaukee, Wisconsin
1997 - 1998	Senior Analyst; Norman Hall & Associates Nashville, Tennessee
1992 - 1995	Senior Analyst for Equity Appraisal Company, Inc. Philadelphia, Pennsylvania
1990 - 1992	Staff Appraiser; Noyd & O'Connell Appraisal Company, Inc. Dallas, Texas

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PARTIAL LIST - PROPERTIES APPRAISED:

Industrial, Retail, Office & Mixed / Special Use

Ace Products Facility (45,000+/- SF)

Former Cycle Empire Facility

First Supply Facilities

Appleton, WI
Green Bay, WI
Oshkosh, WI
Oak Creek, WI
Mallory Properties Industrial Complex
(230,000+/- SF)

Products Facility

Butler, WI
Greenfield, WI
Appleton, WI
Green Bay, WI
Oak Creek, WI
Milwaukee, WI
Milwaukee, WI
Oak Creek, WI

Ryder Truck / Roehl Rental Oak Creek, WI Hubb Auto Sales / Service Janesville, WI The Gilbert Office Building Elkhorn, WI Skipper Bud's Marina Madison, WI Lakeside Marina Oshkosh, WI Kenosha Jet Center Kenosha, WI Burlington Airport Terminal / Meissner Aircraft Burlington, WI Midwest Propeller Hangar Facility Kenosha, WI

Midwest Propeller Hangar Facility

Powers Jewelry Retail Facility

Tosca Manufacturing

300 North Main Office Building

South Bay Marina and Yacht Club

Green Bay, WI

Green Bay Packaging (500,000+/- SF)

Rich Lonn's Tire/Service

Kenosha, WI

Brookfield, WI

Green Bay, WI

Green Bay, WI

Green Bay, WI

Racine, WI

Waukesha, WI
Postal Plaza Shopping Center
Hales Corners, WI
Dove Plaza Shopping Center
Slinger, WI
Wind Lake Plaza
Wind Lake, WI
La Fuente Restaurant
Milwaukee, WI
Greenbrook Professional Building
Brown Deer, WI

Institutional; Church/School, etc.

Proposed Mukwonago YMCA

Cousins Center (450,000 +/- SF)
St. Francis, WI
St. Thomas More High School
Kenosha Assembly of God Church / School
(215,000 +/- SF)
New Life Church of God in Christ
Proposed Boys & Girls Club
St. Francis, WI
Kenosha, WI
Kenosha, WI

Mukwonago, WI

PARTIAL LIST - PROPERTIES APPRAISED (con't)

Institutional; Church/School, etc. (con't)

Kenosha Bible Church

Journey House / Longfellow School

Bethel Baptist Church

Middleton Community Church Poplar Creek Church and School

Renaissance School Renaissance School Trinity Baptist Church

Appleton Community Center (Thompson)

Northern Light Baptist Church

Grace Church

Apostolic Faith Church Ozaukee Ice Hockey Center Galilee Lutheran Church

Ark of the New Covenant Church Western Racquet & Fitness Club

St. John's Evangelical Lutheran Church

First Christian Church High Point Church / School

YMCA of Rhinelander (incl. Ministry Health) Mason Temple Church / Jared Calvin Academy

Falls Baptist Church and Bible College St. Nicholas Presbyterian Church

Grace Ev. Lutheran Church & School

Kenosha, WI

Milwaukee, WI Janesville, WI

Middleton, WI New Berlin, WI

Pleasant Prairie, WI Mount Pleasant, WI

Milwaukee, WI

Appleton, WI Middleton, WI

Caledonia, WI Racine, WI

Mequon, WI Pewaukee, WI

Milwaukee, WI

Green Bay, WI Mukwonago, WI

Bristol, WI Madison, WI

Rhinelander, WI Milwaukee, WI

Menomonee Falls, WI

Racine, WI

Menomonee Falls, WI

Senior Health Care; Hotel Properties

Comfort Inn Mainstay Suites Country Inn & Suites Country Inn & Suites

Quality Inn

The 52 Stafford (Boutique Hotel/Rest.)

Rennes Health Center St. Rose Residences

Countryside Nursing / Rehabilitation Center

Belgium Gardens Assisted Living Facility

Proposed Rennes Health Center Sienna Crest Assisted Living Facility

Proposed Stonefield Assisted Living Pioneer Ridge Senior Apartments Kindred Hearts Senior Living Sturgeon Bay, WI

Oak Creek, WI Milwaukee, WI

Kenosha, WI West Bend. WI

Plymouth, WI

Appleton, WI

Milwaukee, WI

Jefferson, WI

Belgium, WI

Rhinelander, WI Oregon, WI

Platteville, WI

Darlington, WI Dodgeville, WI

Dodgeville, WI

Platteville, WI

Fond du Lac, WI Green Lake, WI

Sun Prairie, WI

PARTIAL LIST - PROPERTIES APPRAISED (con't)

Senior Health Care; Hotel (con't)

12 Kindred Hearts Senior Care Facilities
Washington Heights Assisted Living
Ark Haven Assisted Living
Heritage Court Assisted Living
Birchrock Corners Assisted Living
Three (3) Clarity Care CBRF's
Sunny Ridge Health & Rehabilitation Center
Gabriel's Villa Assisted Living
Fardale Home Assisted Living
Michalene's Assisted Living
Grace Lodge Assisted Living
Microtel Inn and Suites
Super 8
Boarder's Inn & Suites

Rennes Health & Rehab Centers

Proposed Milestone Ass't Living Facility Villa St. Clare Assisted Living Facility Our House Assisted Living Facility

Quality Inn & Suites Church Hill Inn Statewide throughout WI

Grafton, WI
Milwaukee, WI
Eau Claire, WI
Mukwonago, WI
Oshkosh, WI
Sheboygan, WI
Oshkosh, WI
Milwaukee, WI
Ripon, WI

Rhinelander, WI Appleton, WI Fond du Lac, WI Wautoma, WI Waupun, WI Ripon, WI

Weston (Wausau), WI DePere (Green Bay), WI

Tomahawk, WI Neenah, WI Lodi, WI Reedsburg, WI

Fitchburg (Madison), WI

Sister Bay, WI

Vacant Land

Wood Creek Property
380+/- Acre Meissner Farm
130+/- Acres (I-94 & CTH "K")
Former Grede Foundries Site
(S. 1st Street & Greenfield Avenue)
80+/- Acres for Grace Lutheran Facilities
(Church & School; Senior Housing)
88+/- Acre Himes Farm
110+/- Acres – Business Park

Oconomowoc, WI Sussex, WI Raymond, WI Milwaukee, WI

Menomonee Falls, WI

Hartford, WI Big Bend, WI

MAJOR PROPERTIES APPRAISED: (w/Appraisal Resource Group)

Industrial

John Deere Distribution Facility Outokumpu Copper / American Brass Brass Light Gallery Heinn-Trend Facility

Bemis Manufacturing Muskego Corp. Center Serigraph Facility Norco Facility

Ruud Lighting Wiza Industries Metal Tek Facilities

Woodsview Corp. Center

Johnson-Polymer LakeView IX

Golden Books Publishing

Thermoset

Hayes Industrial Brakes The A. L. Schutzman Facility

First Supply Facilities

American Alloy and Steel

Waukesha Foundry Anchor Foods

Merkt's Cheese Tax-Air Freight Jeneil Biotech

Cottonwood Commerce Center Franklin Commerce Center Janesville, WI Kenosha, WI Milwaukee, WI Milwaukee, WI

Menomonee Falls, WI

Muskego, WI
West Bend, WI
Franksville, WI
Sturtevant, WI
Muskego, WI
Waukesha, WI
Watertown, WI
Pewaukee, WI
Sturtevant, WI

Pleasant Prairie, WI

Racine, WI
Mequon, WI
Mequon, WI
Pewaukee, WI
Appleton, WI
Green Bay, WI
Oshkosh, WI
Oak Creek, WI
Waukesha, WI
Waukesha, WI

Bristol, WI Milwaukee, WI Saukville, WI Hartland, WI Franklin, WI

Appleton, WI

Office

Executive Center V 10625 Building Franklin Corporate Center Heritage House at Mayfair Brookfield, WI Wauwatosa, WI Franklin, WI Wauwatosa, WI

Office (Con't)

Bishop's Woods East Brookfield, WI Executive Center V Brookfield, WI 10625 Building Wauwatosa, WI Franklin Corporate Center Franklin, WI Heritage House at Mayfair Wauwatosa, WI Bishop's Woods East Brookfield, WI Squires I and II Brookfield, WI Squires III Pewaukee, WI Maplewood I and II Brookfield, WI Oncology of Wisconsin Wauwatosa, WI 3301 Building Wauwatosa, WI Cedar Creek Business Center Jackson, WI Cannon & Dunphy Brookfield, WI Milwaukee Medical Clinic Milwaukee, WI Barstow Medical Clinic Waukesha, WI Sigma Environmental Milwaukee, WI 3301 Mayfair Building Wauwatosa, WI Harnischfeger / Stark Investments St. Francis, WI Innovation Pointe - Technology Park Wauwatosa, WI Chancellory Park I-II-III Brookfield, WI Ameritech Brookfield, WI

Institutional

The Cousins Center St. Francis, WI St. John Chrysostomos Monastery Pleasant Prairie, WI Pius XI High School Milwaukee, WI La Causa School Milwaukee, WI The Browning School Milwaukee, WI Congregation Shalom Fox Point, WI Life Creek / Korean Church Oak Creek, WI St. Luke's Missionary Baptist Church Milwaukee, WI Fox River Christian Church Waukesha, WI St. Leonard's Congregation Muskego, WI Grace Evangelical Church and School Menomonee Falls, WI Brookside Baptist Church Brookfield, WI Greater Mt. Sinai Church Milwaukee, WI St. Charles Borromeo Milwaukee, WI

Hotel / Motel

Proposed Sheraton Hotel & Convention Center Milwaukee, WI Ambassador Hotel Milwaukee, WI Residence Inn Downtown Milwaukee, WI Hotel Metro Milwaukee, WI Marriott West Pewaukee, WI City Center Hotel & Convention Center Oshkosh, WI Country Inn & Suites East Troy, WI Ambassador Inn Milwaukee, WI **Embassy Suites** Brookfield, WI Doubletree Hotel Milwaukee, WI Holiday Inn Harborview Port Washington, WI Radisson Hotel Pewaukee, WI **Comfort Suites** Pewaukee, WI

Radisson Hotel Pewaukee, WI
Comfort Suites Pewaukee, WI
Comfort Inn Madison, WI
Mainstay Suites Oak Creek, WI
Midway Hotel LaCrosse, WI
Eau Claire, WI
Wausau, WI

Country Inn & Suites Port Washington, WI

Radisson Hotel Wauwatosa, WI

Senior Housing

Continuum Care Retirement Communities (CCRC):

Three Pillars

St. John's Home Milwaukee

Congregational Home

Village at Manor Park

Freedom / Friendship Village

Trinity Village

The Lutheran Home

Dousman, WI

Milwaukee, WI

West Allis, WI

Milwaukee, WI

Milwaukee, WI

Milwaukee, WI

Wauwatosa, WI

Assisted Living Facilities (ALF):

Lake TerraceFranklin, WIRiver Woods EstatesManitowoc, WIIJackson CrossingJackson, WI

Senior Housing (Con't)

Assisted Living Facilities (Con't):

The Regency Muskego, WI

New Berlin, WI Brookfield, WI

Park Hills Hales Corners, WI Blackhawk Residences Fort Atkinson, WI

The Renaissance Wisconsin Rapids, WI

Weston, WI DePere, WI Appleton, WI

The Gardens of Hartford Hartford, WI

<u>Independent Living Apartment (ILU):</u>

Mason LodgeShawano, WIMuskego RegencyMuskego, WINational RegencyNew Berlin, WIJackson CrossingJackson, WI

Skilled Nursing Facilities (SNF):

Rib Lake Health Center Rib Lake, WI Rennes Health Center Peshtigo, WI

> DePere, WI Marinette, WI Appleton, WI Weston, WI Oswego, IL Milwaukee W

The Tillers

Ruth Hospice

Beverly Terrace

Golden Age

Riverview Terrace

Court Manor

Oswego, IL

Milwaukee, WI

Watertown, WI

Tomahawk, WI

Tomahawk, WI

Ashland, WI

Vacant Land

The Renaissance Business Park

Gateway Business Park

Northgate Business Park

Prairie Trails East

Wal-Mart Land / Muskego Corp. Park

Bark River Crossing Twin Pine Farms Stonewall Ridge Fox Hollow

Westbrook Corporate Park Chippewa Crossing Corp. Park

Hawk's Meadow Yorkshire Grove

The Settlement at Hoods Creek

Fox Chase

Geneva National – 40 Acres

Cobble Court Seven Stones

Wood Creek

Sturtevant, WI Beloit, WI

Fond du Lac, WI Pleasant Prairie, WI

Muskego, WI Merton, WI Lisbon, WI Jackson, WI Paddock Lake

Paddock Lake, WI Menomonee Falls, WI Chippewa Falls, WI Pewaukee WI

Pewaukee, WI Franklin, WI

Mount Pleasant, WI

Eagle, WI

Lake Geneva, WI Sturtevant, WI Lisbon, WI

Oconomowoc, WI

Various (MF Residential; Retail; Auto Dealerships; Airport Hangars)

Best Ford

Chili's Restaurants

Bob Chinn's Crab House (proposed)

Postal Plaza Shopping Center

Sentry Food

Colonial Pointe Apartments Bergstrom of Fox Valley Walker's Point Lofts

Weyenberg Warehouse Lofts

Checker Auto Parts

Scott Air Charter; Various Hangars

Hub Chrysler-Plymouth

Seven Mile Fair Gandrud Chevrolet

Aero-Tech Air Cargo (Fed-Ex)

Aero-Tech Portland Land's End Hangar Wauwatosa, WI

Plover, WI

Oconomowoc, WI Kenosha, WI

Hales Corner's, WI Milwaukee, WI Milwaukee, WI Oshkosh, WI Milwaukee, WI Beaver Dam, WI

Greenfield, WI

Mitchell Int'l Airport, WI

Greenfield, WI Raymond, WI Green Bay, WI Milwaukee, WI Portland, OR

Dane Co. Airport, WI

PARTIAL LIST OF CLIENTS SERVED

Mr. Dale Guenther, FVP Park Bank 20300 Water Tower Blvd. Brookfield, WI 53045

Mr. Aaron J. Lensink BMO Harris Bank 770 North Water Street Milwaukee, WI 53202

Ms. Linda S. Schuerall, VP Town Bank 850 W. North Shore Drive Hartland, WI 53029

Ms. Cheryl A. Dodson Associated Bank N64 W23710 Main Street Sussex. WI 53089

Mr. Ryan Swenson, Credit Dept. First National Bank & Trust 345 East Grand Avenue Beloit, WI 53511

Mr. Tim McFarlane, COO Hometown Bank 80 Sheboygan Street Fond du Lac, WI 54935

Ms. Holly McQuestion National City Bank One North Franklin Street - Ste. 2550 Chicago, IL 60606 Mr. Robert J. Bell II Johnson Bank 333 East Wisconsin Avenue Milwaukee, WI 53202

Mr. Brian Byrne Water Stone Bank 11200 West Plank Court Wauwatosa, WI 53226

Mr. Mark Lemke The Private Bank 743 North Water Street Milwaukee, WI 53202

Mr. Christopher J. Brock Foundations Bank N35 W23770 West Capitol Drive Pewaukee, WI 53072

Mr. Thomas Quagliata BMO Harris Bank 111 West Monroe Street Chicago, IL 60603

Mr. Bryan L. Downey BMO Harris Bank 3155 North 124th Street Brookfield, WI 53008

Mr. Steve Miller Johnson Bank 555 Main Street Racine, WI 53403

PARTIAL LIST OF CLIENTS SERVED (Con't)

Mr. Keith M. Olszewski, VP Associated Bank 401 East Kilbourn Avenue, Suite 350 Milwaukee, WI 53202

Ms. Lisa Kimbro, MAI Lehman Brothers Bank 25510 Commerce Center Drive Lake Forest, CA 92630

Ms. Nancy Alexich BMO Harris Bank 111 West Monroe Street Chicago, IL 60603

Mr. Steven Ogasawara Bank of America 135 South LaSalle Street Chicago, IL 60603

Ms. Audrey Sellers, VP Tri-City National Bank 7213 North Teutonia Avenue Milwaukee, WI 53045

Mr. Kenneth James First Business Bank 18500 W. Corporate Drive Brookfield, WI 53045

Mr. Matt Sell BMO Harris Bank 770 North Water Street Milwaukee, WI 53202 Mr. William A. Stone Town Bank 850 North Shore Drive Hartland, WI 53029

Ms. Julie A. Marshall Irwin Union Bank 555 North Plankinton Avenue Milwaukee, WI 53202

Ms. Erika Jerowski

Winona National Bank 1491 West Broadway Winona, MN 55987

Mr. Kenneth Praser JP Morgan Chase Bank 10 South Dearborn Chicago, IL 60603

Ms. Susan P. Jensen, Sr. VP Johnson Bank 555 Main Street Racine, WI 53403

Mr. David Faust Wells Fargo Trust 101 West Washington Street Marquette, MI 49855

Mr. Stephen D. Kyles JP Morgan Chase Bank 201 East Main Street Lexington, KY 40507

PARTIAL LIST OF CLIENTS SERVED (Con't)

Mr. Dan Dercks, VP BMO Harris Bank 221 West College Avenue Appleton, WI 53912

Mr. James Riehle National Exchange Bank & Trust 1320 West Paradise Drive West Bend, WI 53095

Ms. Toni Stammler US Bank 777 East Wisconsin Avenue Milwaukee, WI 53202

Mr. Curt R. Kolell, MAI Associated Bank N64 W23710 Main Street Sussex. WI 53089

Mr. David A. Pike Tri-City National Bank 6400 South 27th Street Oak Creek, WI 53154

Mr. Michael L. Acker, VP BMO Harris Bank 770 North Water Street Milwaukee, WI 53202

Mr. Joseph A. Domanic, VP Tri-City National Bank 2555 West Ryan Road Franklin, WI 53154 Mr. John Housiaux Johnson Bank 5600 North Lake Drive Whitefish Bay, WI 53217

Mr. Larry Larsen Ozaukee Bank N69 W5269 Columbia Circle Mequon, WI 60674

Mr. Paul Melnick Marine Bank N27 W24025 Paul Court Pewaukee, WI 53072

Ms. Darci Miller Marine Bank 10068 W. Loomis Road Franklin, WI 53132

Mr. Daniel Benway JP Morgan Chase Bank 21 S. Clark Street Chicago, IL 60670

Mr. Tom Vandemortel, VP BMO Harris Bank 1555 West Mequon Road Mequon, WI 53092

Ms. Heather Baylor Park Bank 330 East Kilbourn Avenue Milwaukee, WI 53202 EXPIRES: 12/14/2017

NO. 729 - 10

Department of Safety and Professional Services The State of Wisconsin

Hereby certifies that

GEORGE D MCKINNEY JR.

was granted a certificate to practice as a

CERTIFIED GENERAL APPRAISER ELIGIBLE TO APPRAISE FEDERALLY RELATED TRANSACTIONS IS AQB COMPLIANT

in the State of Wisconsin in accordance with Wisconsin Law

on the 17th day of July in the year 1995.

The authority granted herein must be renewed each biennium by the granting authority. Department of Safety and Professional Services has caused this certificate to be issued under In witness thereof, the State of Wisconsin





This certificate was printed on the 7th day of December in the year 2015



General Star National Insurance Company P O Box 10360 (Attn: GSN) Stamford, Connecticut 06904

REAL ESTATE APPRAISERS ERRORS & OMISSIONS INSURANCE POLICY

DECLARATIONS PAGE

This is a claims made and reported policy. Please read this policy and all endorsements and a	d attachments carefully.
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Policy Number: NJA327477A Renewal of Number: NJA327477

1. NAMED INSURED: George D. McKinney, Jr. STREET ADDRESS:

W225 S 9080 Mt Carmel Rd Big Bend,WI 53103

2. POLICY PERIOD: Inception Date: 03/21/2017 Expiration Date: 03/21/2018 Effective 12:01 a.m. Standard Time at the address of the Named Insured.

3. LIMITS OF LIABILITY:

Each Claim: \$1,000,000 Aggregate: \$1,000,000

Claim Expenses have a separate Limit of Liability:

Each Claim: \$1,000,000 Aggregate: \$1,000,000

4. DEDUCTIBLE: Each Claim: \$0 Aggregate: \$0

5. **RETROACTIVE DATE**: 03/21/2010

If a date is indicated, this policy will not provide coverage for any **Claim** arising out of any act, error, omission or personal injury which occurred before such date.

6. ANNUAL PREMIUM: \$585.00

TOTAL Premium and Taxes/Surcharge : \$585.00

7. ENDORSEMENTS:

This policy is made and accepted subject to the printed policy form together with the following form(s) or endorsement(s).

AP 00 0001 (06/11), AP 04 0001 (06/11), AP 04 0003 (07/14), AP 04 0004 (07/14), AP 20 0001 (06/11), AP 21 0002 (06/11), AP 27 0004 (06/11), AP 27 0004 (06/11), AP 27 0005 (05/13) SGN 90 0001 (07/10), AP 01 0044WI (06/11), AP 08 0049WI (06/11

AF 08 0049 WI (00/11)

8. PRODUCER NAME: Mercer Consumer STREET ADDRESS: P. O. Box 8146

Des Moines, IA 50306-8146

Authorized Representative

Page 1 of 1

Justy Rella

Producer Code: 26460

Date: 03/20/2017

AP 10 0001 06 11

Class Code: 73128

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Form (Rev. December 2011) Department of the Treesury

Request for Taxpayer identification Number and Certification

Give Form to the requester. Do not send to the IRS.

Departs	December 2011) ment of the Tressury Revenue Service	noe 2011) Identification Number and Certification sent														d to the IRS.			
100	Name (as shown on your income tax return)																		
	George D. Mck														_			_	
oi	Businass name/disregarded entity name, if different from above																		
95	McKinney Appraisal Services, Ltd.																		
ã	Check appropriate bux for federal tax classification:																		
Ö	Individual/sole proprietor C Corporation																		
Print or type bistructions												ŀ	Exampt payee						
£ 4	☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) >																		
E di																			
£ 5	☐ Other (see instructions) ▶																		
5	Address (number, street, and apt. or suite no.) Requester's name and address (optional)												0						
ğ	McKinney Appraisal Services, Ltd.																		
8	g City, state, the 21 Code																		
Ø,	Big Bend, WI 5					303		<u> </u>					_			_			
	List account numb	r(s) here (optional)																	
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Enter your TIN in the appropriate box. The TIN provided must match the name gi							the "Name	" line	20	CIEIS	ecurity	numi	100	30r				_	
to avoid backup withholding. For Individuals, this is your social security number (SSN), However, for a resident alten, sole propiletor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN), if you do not have a number, see <i>How to get</i> a								r			١.		1	-					
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	n page 3.								[E-	mlou	er iden	fin at	ian	aunit.			_		
		n more than one na	eme, see the	a chart on	page 4 for g	juidelines d	n whose		1	μιογ	CI ILIGAN	T	T	T	-	-	-		
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Se	rvice (IRS) that I at	ackup withholding n subject to backu backup withholding	p withholding) I am exe ng as a res	mpt from ba sult of a failu	sckup with tre to repor	iolding, or (t all interest	b) I have or divid	end	beer s, or	n notific (c) the	RS I	the nes	e inte notifi	ma ed	ne t	enue rat i	aın	
3. la	m a U.S. citizen or	other U.S. person	(defined be	low).															
Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, from 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancelaition of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 4.																			
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General Instructions Section references are to the Internal Revenue Code unless otherwise Section references are to the Internal Revenue Code unless otherwise Note: If a requester gives you a form other than form W-9 to request your TIN, you must use the requester's form if it's substantially similar to this Form W-9.										tr									
Purpose of Form						Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:													
			dlam and	odsk sku sO	C murel	An individual who is a U.S. citizen or U.S. resident alien,													
A pen	son who is require											ed or	8						
exam	ain your correct taxpayer identification number (TIN) to report, for mplo, income paid to you, real estate transactions, mortgage interest paid, acquisition or abandonment of secured property, cancellation lebt, or contributions you made to an IRA.						 A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States, 												
							 An estate (other than a foreign estate), or 												
							 A domestic trust (as defined in Regulations section 301.7701-7). 												
Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct Till to the person requesting it (the requester) and, when applicable, to:						Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from such business.													
numb	certify that the TIN you are giving is correct (or you are waiting for a Further, in certain cases er to be issued). Further, in certain cases							ases wh red to pr	ere e resur	a For ne ti	m W-9 nat a p	has Irtne	not r is	beer a for	algr	per	d, a son,		
		not subject to bac				and pay	the withho	lding tax	. The	erefo	re, if yo	u an	e a	U.S.	per	a noe	hat i	88	
payee alloca is not	liaim exemption for the share of any post- subject to the with lively connected in	and pay the withholding tax. Therefore, if you are a U.S. person that is a pertner in a pertnership conducting a track or business in the United States, provide Form W-8 to the pertnership to establish your U.S. status and avoid withholding on your share of partnership Income.																	



200 W. Madison St. Suite 1500 Chicago, IL 60606

T 312-335-4100 F 312-555-4400 www.appraisalinstitute.org

Official Academic Record for Appraisers

This document certifies that

George D. McKinney, Jr. S. 9080 Mt. Carmel Rd. Big Bend, WI 53103

has successfully completed the Appraisal Institute's course 833 - Fundamentals of Separating Real, Personal Property, and Intangible Business Assets at Wisconsin Chapter in Milwaukee, WI on 03/14/2012 - 03/15/2012.

Classroom hours: 14.0

Exam hours: 1.0

Attendance was 100% with a passing grade

Verified by

Sizannem Siades on 03/27/2012.

Suzanne M. Siradas State Certification/Licensing

AJ