

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 Multifamily Housing and Community Facilities Division at (206) 464-7139 or email us at askusMHCF@wshfc.org for a copy of the resource information form. This form can be returned to the Commission by fax or by mail. <http://wshfc.org/mhcf/9percent/resourcelistrequest.pdf>

ACCOUNTANTS

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

Email: aprather@clarknuber.com ; jmeier@clarknuber.com

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

DAUBY O'CONNOR & ZALESKI, LLC

501 Congressional Blvd, Suite 300

Carmel, IN 46032

Contact: Williams D. Farrington

Phone: (317) 848-5700 ext. 104

Fax: (317) 815-6140

Email: bfarrington@doz.net

DOZ is a certified public accounting firm providing professional services to manager, owners, not-for-profit sponsors, and investors of multifamily housing, senior and independent living facilities, and related real estate entities. DOZ is well versed in LIHTC, HUD, RD and state agency. The firm annually provides various accounting and auditing, consulting, and tax services to over 3,100 entities located throughout the US, encompassing over 46 states, including Washington State.

FAVORS RETTIG, CPA'S, P.S.

1901 65th Avenue West, Suite 100

Fircrest, WA 98466

Contact: Michael J. Favors, CPA ; G. Matthew Rettig , CPA or April A. Bergren, CPA

Phone: (253) 564-4993

Fax: (253) 564-2508

Email: mike@favorscpas.com ; matt@favorscpas.com ; april@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, PS

9757 Greenwood Ave. North

Seattle, WA 98103

Contact: Steven Judd, CPA, CMA, CFE ; Thomas G. Neill, CPA

Phone: (206) 298-9811

Fax: (206) 298-9772

E-mail: sjudd@finneyneill.com ; tom@finneyneill.com

A full service CPA firm working with not-for-profit organizations, developers, public housing authorities and public development authorities who develop and manage HUD, Section 42, and New Markets affordable housing and commercial projects. Services provided include 10% and Final Cost Certification Audits; annual financial statement audits; tax return preparation/consulting; single purpose, mixed-use and tax-exempt bond financed projects.

FRUCI & ASSOCIATES, CPA

802 N Washington
Spokane, WA 99201
Contact: Jennifer Crofoot, CPA
Phone: (509) 624-9223
Fax: (509) 742-9211
E-mail: Jennifer_crofoot@fruci.com

Our firm is based in Spokane, but we provide services throughout the United States. Fruci & Associates has been in business for almost 70 years and our staff has a wealth of experience providing services to not-for-profit and real estate organizations; including consulting, Single Audits, bookkeeping, tax preparation, and internal controls. We are committed to helping organizations get the service they deserve at reasonable rates.

JACOBSON JARVIS & CO., PLLC

600 Stewart Street, Suite 1900
Contact: Julleen Snyder, CPA
Seattle, WA 98101-1219
Phone: (206) 628-8990
Fax: (206) 628-0432
E-Mail: julleen@jjco.com
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.

LOVERIDGE, HUNT & CO., PLLC

14725 SE 36th Street, Suite 401
Bellevue, Washington 98006
Contact: Emily Kragh, CPA
Phone: (425) 453-2088 X 5214
(425) 679-5114 (direct)
Fax:(425) 646-3368
E-mail: emily@loveridgehuntcpa.com

Loveridge Hunt & Co. is based in Washington State with clients throughout the US. The firm's focus is on the affordable housing industry and we have been involved with the LIHTC program since its inception. Services include partnership/LLC audits, non-profit audits (A-133), reviews, compilations, attestation services, HUD REAC, audits of public housing authorities, cost certifications (10% carryover, tax credit, HUD, RD and historic tax credits), BETC audits, upper tier fund audits, partnership/corporate tax returns, returns for organizations exempt from income tax, advisory services (evaluation of eligible basis, creation of appropriate entities, tax credit application assistance, carryover allocation certifications, timing of investor entry, credit rate lock-in, rehabilitation issues, evaluation of syndicator proposals, tax credit year 15 exit strategies), training and other consultation.

Novogradac & Company LLP

1300 114th Avenue SE, Suite 240
Bellevue, Washington 98004
Contact: Thomas Stagg
Phone: (425) 453-5783 X 2401
Fax: (425) 453-5784

E-mail: Thomas.stagg@novoco.com

Industry leader in tax credit, Novogradac & Company LLP is a national CPA firm with over 25 years' experience providing tax credit services such as 10% test cost certification, final cost certification, tax return preparation, financial statement audits, tax credit counseling, etc. We also assist with compliance issues including tenant file reviews. We can provide services from the inception of the deal all the way through year 15 exit strategy including compliance related issues during the project's compliance period.

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

WATSON & MCDONELL, PLLC

1325 4th Ave. Suite 1705

Seattle, WA 98101

Contact: Lillian McDonell; Susan Reilly

Phone: 206-489-1700

Fax: (206) 382-3558

Email: 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

Email: bjorlaw@bjornsonlaw.com

David Bjornson is a CPA and an attorney. Has represented owners, developers and nonprofit 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.

FOSTER PEPPER PLLC

In Seattle:

In Spokane:

1111 Third Avenue Suite 3400

Seattle, WA 98101

Contact: Deborah Winter

Phone: (206) 447-8976

Fax: (206) 749-2034

E-mail: wintd@foster.com

Contact: Allison Schwartzman

Phone: (206) 447-6406

Fax: (206) 749-1962

E-mail: schwa@foster.com

Contact: Lindsay Coates

Phone: (206) 447-7263

Fax: (206) 749-2008

E-mail: coatl@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

Foster Pepper 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.

KANTOR TAYLOR NELSON EVATT & DECINA PC

901 Fifth Avenue, Suite 4000

Seattle, WA 98164

Contact: Mark Kantor

Phone: (206) 812-2500

Fax: (206) 607-1850

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.

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	550 Broadway Street, Suite 400 Vancouver, WA 98660 Phone: (360) 699-4771 Fax: (360) 759-4694 Website: www.millernash.com
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A law firm providing legal services relating to low income housing tax credit projects

ROBERT J. SULLIVAN, PC

121 SW Salmon Street, Suite 1100
Portland, Oregon 97204
Contact: Robert Sullivan
Phone: (503)780-6319
Email: robslaw@spiritone.com

WOLFE THOMPSON

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

CONSULTANTS

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.

CBRE, INC.

1420 5th Avenue, Suite1700

Seattle, WA 98101

Phone: (206) 292-1600

Fax: (206) 292-6033

Email: john.miller@cbre.com

The HUD/Affordable Housing Group of CBRE, Inc. 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 evolution, and real estate brokerage.

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.

INSITE BUILDERS

10532 35th Ave. NE

Seattle, WA 98125

Contact: Adam Diskin

Phone: (805) 896-6984

Fax: (805) 880-0334

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

NOVA INVESTMENT REALTY ANALYSIS

516 S. Maple St., Canby OR 97013

Contact: Maureen Guthner

Phone: (503) 266-2880

Cell: (503) 868-1106

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

Email: 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.

SALTER LTD.

2973 Cleveland Rd.

Wooster, OH 44691

Contact: Beth Hodges

Phone: (330) 345-7077

Fax: (330) 345-7088

E-Mail: bhodges@saltersvcs.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

1326 Bellevue Way NE #6

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

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

Website: 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 25 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®.

LENDERS

BANK OF AMERICA COMMUNITY DEVELOPMENT BANKING GROUP

800 Fifth Avenue, 17th Floor WA1-501-17-19

Seattle, WA 98136

Contact: Jan Laskey

Phone: (206) 358-7617

Email: 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.

US BANCORP COMMUNITY DEVELOPMENT CORPORATION

Community Lending Dept.

1420 5th Avenue, 8th Floor

Seattle, WA 98101

Contact: Ann Melone

Phone: (206) 344-5505

Email: ann.melone@usbank.com

We offer both conventional and tax exempt construction and permanent loans for affordable housing projects (including mixed-use); letters of credit enhancement; tax credit equity investment; capital markets services including municipal bond underwriting and derivatives; corporate trust and escrow services; and treasury management and depository services.

US BANCORP COMMUNITY DEVELOPMENT CORPORATION

621 Capitol Plaza Mall, Suite 800

Sacramento, CA 95814

Contact: Lisa Gutierrez

Phone: (916) 498-3457

Email: lisa.gutierrez@usbank.com

USBCDC provides construction and permanent financing for affordable housing projects and developers.

UNION BANK, NA

10900 NE 8th St. Suite 1250

Bellevue, WA 98004

Contact: Bryan Friend

Phone: (425) 452- 1486

Email: 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.

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

Email: 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 & INVESTMENT DEPARTMENT

999 3rd Ave

11th Floor

Seattle, WA 98104-4019

Contact: Christine Rush

Phone: 206-292-3548

E-mail: rushch@wellsfargo.com

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

PROPERTY MANAGERS

AMERICAN PROPERTY MANAGEMENT, INC.

110-110th Ave., NE, Suite 550

Bellevue, WA 98004

Contact: Chris Craig

Phone: (425) 709-7256

Email: ccraig@acg.com

More than 25 years' experience providing property management solutions for affordable housing developers and owners.

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.

OLYMPIC MANAGEMENT CO

PO Box 1847

Milton, WA 98354-1847

Phone: (253) 896-4100

Fax: (253) 896-3900

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

THE COAST GROUP OF COMPANIES

2829 Rucker Avenue, Suite 100

Everett, WA 98201

Contact: Tom Hoban

Phone: (425) 339-3638

Fax: (425) 405-29 02 E-mail: tomhoban@coastmgt.com Website: 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 25 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®.

QUANTUM MANAGEMENT SERVICES INC

3810 196th Street SW Suite 10

PO Box 2170

Lynnwood WA 98036

Contact: Doug Repman

Phone: (425) 776-1294

Fax: (425) 776-1073 E-mail: repmand@quantumms.com Website: www.quantumms.com

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

INDIGO REAL ESTATE SERVICES, INC

5415 California Ave SW

Seattle, WA 98136

Phone: (206) 230-9874

Fax: (206) 230-9879 Email: chrism@indigorealestate.com

The Washington State Housing Finance Commission honored Indigo Real Estate Services, Inc. with a Proud Partner Award in 2014. The Commission cited our professionalism, responsiveness and diligence in managing apartment properties throughout the state. Indigo was founded in 1996 with a focused commitment to apartment property management services for Seattle based investors. Our business model is to selectively align ourselves with quality clients who value a proactive entrepreneurial approach to property management. We possess nationally recognized affordable and conventional apartment management expertise offering full service and customizable property management solutions for high-rise, mid-rise, garden style and mix-use multifamily housing communities.

SYNDICATORS

DON BEATY

1809 7th Avenue, Suite 1019
Seattle, WA 98101
Contact: Don Beaty
Phone: (206) 443-2320
Fax: (877) 878-2433
Email: dbeaty@smtgrp.com

BOSTON CAPITAL CORPORATION

One Boston Place, Suite 2100
Boston, MA 02108
Contact: Corine Sheridan, Diego Benites
Phone: (410) 451-7309 (C. Sheridan) (617) 624-8886 (D. Benites)
Fax: (617) 624-8999
E-mail: csheridan@bostoncapital.com ; dbenites@bostoncapital.com
Boston Capital is a national syndicator of tax credits providing equity, debt and unrated tax-exempt bonds for LIHTC projects.

IFG CAPITAL

1875 Century Park East, Suite #920
Los Angeles, CA 90067
Phone: (310) 299-8402
Fax: (310) 402-0556
Email: ralph.coppersmith@ifgcapitalre.com
Provide tax credit equity and assistance to developers of affordable housing on 9% and 4% deals

R4 CAPITAL

895 Dove Street, Suite 475
Newport Beach, CA 92660
Contact: Ronne Thielen
Phone: (949) 438-1050
Cell: (714) 727-3851
Email: rthielen@r4cap.com
Providing equity and debt for Tax Credit developments

RAYMOND JAMES TAX CREDIT FUNDS

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

UNION BANK, NA

10900 NE 8th St. Suite 1250
Bellevue, WA 98004
Contact: Bryan Friend

Phone: (425) 452- 1486

Email: 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.

US BANCORP COMMUNITY DEVELOPMENT CORPORATION

1307 Washington Ave., Suite 300

St. Louis, MO 63103

Contact: Beth Stohr

Phone: (314) 335-2626

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.