



Opening doors to a better life

Resource List

The Commission is providing this resource list as a courtesy to applicants to assist them with assembling a consulting team.

This list is not exhaustive, and the Commission does not endorse or recommend any party on this list. The Commission conducts no due diligence on the experience or suitability of any entity on this list. Any vendor wishing to be added to this list should complete this form <https://wshfc.org/mhcf/9percent/resourcelistrequest.pdf> and return it to askusMHCF@wshfc.org.

Updated November 2024.



Opening doors to a better life

Accounting

Clark Nuber P.S.; Andrew Prather, CPA

(425) 635-4571; aprather@clarknuber.com

10900 NE 4th Street, Suite 1700 Bellevue, WA 98004

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

Clifton Larson Allen LLP; Susan Reilly

425-250-6100; 425-588-3509; susan@watsoncpas.com

10700 Northup Way Suite 200 Bellevue, WA 98004

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

Finney, Neill, & Company, P.S.; Steven Judd, CPA, CMA, CFE;

(206) 298-9811; sjudd@finneyneill.com;

9757 Greenwood Ave. North Seattle, WA 98103

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.

Jacobson Jarvis & Co.; Julieen Snyder, CPA

(206) 628-8990; E-Mail: julleen@jjco.com

200 1st Avenue West Suite 200 Seattle, WA 98119

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; Craig Lisko

(425) 679-0538; clisko@loveridgehuntcpa.com

14725 SE 36th Street, Suite 401 Bellevue, Washington 98006

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.



Opening doors to a better life

Novogradac & Company LLP; Thomas Stagg

(425) 453-5783 X 2401

(425) 519-1234 ; Thomas.stagg@novoco.com

1300 114th Avenue SE, Suite 240 Bellevue, Washington 98004

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.

RF Company, CPAs, P.S.; Michael Bulzomi, CPA,

(253) 564-4994; mbulzomi@rf-co.com

6211 75th St West Suite B200 Lakewood, WA 98499

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.

RF Company, CPAs, P.S.; Jared Postlethwaite, CPA

(253) 564-4995; jpostlethwaite@rf-co.com

6212 75th St West Suite B200 Lakewood, WA 98499

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.

RF Company, CPAs, P.S.; April A. Flyte, CPA

(253) 564-4993; aflyte@rf-co.com

6210 75th St West Suite B200 Lakewood, WA 98499

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.

Squires Maddux & Company, PLLC; John Maddux

(425) 712-0515 Ext. 102; john@squiresmaddux.com

100 Second Avenue S Suite 270 Edmonds, WA 98020

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

Squires Maddux & Company, PLLC; Gary Squires

(425) 712-0515 Ext. 103; gary@squiresmaddux.com

101 Second Avenue S Suite 270 Edmonds, WA 98020

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



Opening doors to a better life

Legal Representation

Foster Garvey; Allison Schwartzman

(206) 447-6406; E-mail: schwa@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; Andrea Sato

206-812-2505; asato@kantortaylor.com

1200 Fifth Avenue Suite 1910 Seattle, WA 98101

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;

(206) 622-8484; millernash.com

4400 Two Union Square 601 Union Street Seattle, WA 98101

550 Broadway Street, Suite 400 Vancouver, WA 98660

A law firm providing legal services relating to low income housing tax credit projects

Consulting

Beacon Development Group; Brian Lloyd

(206) 204-1966; (206) 860-2491; E-mail: brianl@beacondevgroup.com

1680 S. Roberto Maestas Festival St Seattle, WA 98144

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.

Berkadia Affordable Housing; Brandon Grisham

(253) 653-3313; brandon.grisham@berkadia.com

601 Union Street Suite 3909 Seattle, WA 98101

We provide detailed consulting for LIHTC and Section 8 General and Limited Partners to assist in making disposition or refinance decisions. Our services include general or limited partnership valuations, property broker opinion of values, partnership buyout negotiations and refinance guidance.

CBRE, Inc.; John Miller

(206) 292-1600; john.miller@cbre.com

1419 5th Avenue Suite 3800 Seattle, WA 98101



Opening doors to a better life

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.

E & A Team, Inc.; *Mark English*

(205) 722-9331; (888) 504-7483 ext. 1130; mark@eandateam.com

100 Towncenter Blvd., Suite 300 Tuscaloosa, AL 35406

E&A provides the following services: Compliance File Reviews for LIHTC, HOME, HUD, RD and Housing Trust Fund properties CNA's & PNA's Accessibility inspections on existing multifamily properties identifying ADA, Section 504 and Fair Housing issues Fair Housing Training for property management; development teams, blueprint and specification reviews, and construction inspections for new and rehabilitation projects.

Lotus Development; *Michelle Morlan*

(206) 790-2706; michelle@lotusdevpartners.com

A full service real estate development consulting firm with a mission to assist nonprofit providers of community facilities, affordable housing, homeless services, healthcare and educational facilities with their real estate development needs.

Nova Investment Realty Analysis; *Maureen Guthner*

(503) 266-2880

(503) 868-1106; E-mail: mguthner@canby.com

516 S. Maple St., Canby OR 97013

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

Office of Rural & Farmworker Housing; *Marty Miller*

(509) 248-7014 ext. 107 ; martym@orfh.org

1400 Summitview Ave. Suite 203 Yakima, WA 98902

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 in rural communities. All necessary services to obtain capital financing and assure high quality housing construction and management are provided.

Salter Ltd.; *Beth Hodges*

(330) 345-7077; bhodges@saltersvcs.com

2973 Cleveland Rd. Wooster, OH 44691

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; *Mark Miller*

(425) 451-8255; 206-910-0165; mmark7@qwest.net

1326 Bellevue Way NE #6 Bellevue WA 98004-3685

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.



Opening doors to a better life

Shelter Resources, Inc.; Len Brannen

(425) 454-8205 ext 2241; lenb@shelterresourcesinc.com

2223 112th Ave. NE, Suite 102 Bellevue, WA 98004

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; Tom Hoban

(425) 339-3638; tomhoban@coastmgt.com

2829 Rucker Avenue, Suite 100 Everett, WA 98201

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®

ZBA Architecture, P.S.; Randy Vandoff

(509) 456-8236 ext. 102; vanhoff@zbaarchitecture.com

421 West Riverside, Suite 860 Spokane, WA 99201

Architectural and Planning services with over 30 years' experience specializing in affordable housing. ZBA offers a wide range of services to support your affordable housing project including design and planning for new construction, renovation planning, capital needs assessments, energy modeling, evergreen planning and reporting, and funding application assistance

ZBA Architecture, P.S.; Mark King

(509) 456-8236 ext 101; king@zbaarchitecture.com

421 West Riverside, Suite 860 Spokane, WA 99201

Architectural and Planning services with over 30 years' experience specializing in affordable housing. ZBA offers a wide range of services to support your affordable housing project including design and planning for new construction, renovation planning, capital needs assessments, energy modeling, evergreen planning and reporting, and funding application assistance.



Opening doors to a better life

Lending

Citibank; Matt Knipprath

805-368-8713; 805-494-1808; matt.knipprath@citi.com

325 E. Hillcrest Dr., Suite 160 Thousand Oaks, CA 91361

JP Morgan Chase; Bob Powers

206-500-2241; 206-321-8122; bob.powers@chase.com

1301 Second Avenue, 24th Floor Seattle, WA 98101

JPMorgan Chase has been serving the Greater Seattle area for over 130 years. With 97 branches and more than 1,700 local employees, we're proud to serve over 1.2 million consumer customers, from Lake City to Delridge, Ballard to Bellevue. Since 2019, we've made over \$31 million in philanthropic contributions to help create opportunity, resilience and prosperity in the region

Key Bank; Caleb Stephens

206-343-6951; 213-425-1553; Caleb_Stephens@keybank.com

1301 5th Avenue, 25th Floor Seattle, WA 98101

KeyBank Community Development Lending and Investment (CDLI) provides more than capital solutions. It's a much-needed investment for affordable housing and community development projects in urban and rural communities in all 50 states. Affordable housing owner-operators and developers looking to build, acquire, and preserve affordable housing come to us because we know how to move complicated deals over the finish line.

Umpqua Bank; Gina Leon

503-219-6195; (503) 727-4100; ginaleon@umpquabank.com

Umpqua Bank; Ann Gorman

503-219-6195; (503) 727-4100; annagorman@umpquabank.com

1 SW Columbia St, Portland, Oregon 97204, US

US Bancorp Community Development Association; Lisa Gutierrez

(916) 498-3457; lisa.gutierrez@usbank.com

621 Capitol Plaza Mall, Suite 800 Sacramento, CA 95814

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

Washington Community Reinvestment Association; Angel Ratliff

206-622-6322; aratliff@wcra.net

1201 5th Avenue, Suite 1406 Seattle, WA 98101

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.



Opening doors to a better life

Washington Community Reinvestment Association; Christine Roveda

206-292-2922; 206-701-6925; crovira@wcra.net

1202 5th Avenue, Suite 1406 Seattle, WA 98101

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.

Property Management

Allied Residential Property Management; Mike Simons

(425) 226-5150; corporate@alliedresidential.com

1602 East Valley Road, Suite 180

Renton, WA 98057

Since 1987 our firm has provided full service property management for a variety of clients that own affordable housing including both private and public entities. Our services include day-to-day property management, staffing & training programs, real estate inspection & evaluation, marketing/consulting, file/compliance audits, compliance due diligence, TRACS/WBARS submissions, pre-development consulting, rehab construction management, renovation plans & budgets and preparation of operational budgets.

We are an Accredited Management Organization (AMO®) through IREM® and our highly educated staff holds professional designations including CPM®, C3P, SCHM, COS, Certified Specialist in HUD Occupancy.

Our experience includes management of Low Income Housing Tax Credit (LIHTC), Bond Financing, ARCH, RD, CDBG, HOME, HOF and HUD contract programming. Many of our communities have multiple layers of programming requirements.

American Property Management, Inc.; Chris Craig

(425) 709-7256; ccraig@acg.com

110-110th Ave., NE, Suite 550 Bellevue, WA 98004

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

FPI Management; Nina Schaefer

nina.schaefer@fpimgt.com

800 Iron Point Road Folsom, CA 95630

FPI Management currently provides management and compliance services for over 40,500 units financed through the LIHTC Section 42 program. FPI has been providing comprehensive property management service for LIHTC communities since 1990. FPI has built this portfolio through successful lease-ups and management of new construction and acquisition/rehab projects. FPI provides affordable property management in SoCal, NorCal, PNW and across the nation. Currently FPI Management offers comprehensive management services for all types of affordable programs including HUD, Tax Credit, Bond, Sec. 8, HOME, HTF, BMR, RDA and various local city, county, and state affordable programs.

Guardian Management, LLC;



WASHINGTON STATE
HOUSING FINANCE
COMMISSION

(503) 802-3600 ; hello@gres.com

Opening doors to a better life

760 SW 9th Avenue Suite 2200 Portland, OR 97205

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.

Indigo Real Estate Services, Inc.; *Lehua Shiroma*

(206) 230-9874; lehuas@indigorealestate.com

5416 California Ave SW Seattle, WA 98136

Seattle Housing Authority; *Tabitha Baker*

(206) -615-3497; tabbitha.baker@seattlehousing.org

191 Queen Anne Avenue North Seattle, WA 98109

Seattle Housing Authority; *Michelle Morris*

(206) 239-1681; michelle.morris@seattlehousing.org

191 Queen Anne Avenue North Seattle, WA 98109

Tax Credit Investment Syndicators

Boston Capital Corporation; *Amanda Roy*

888-731-4387; 617-488-3466; amanda.roy@bfim.com

225 Franklin St Boston, MA 02110

Boston Capital is a national syndicator of tax credits providing equity, debt and unrated tax-exempt bonds for LIHTC projects.

Enterprise Community Partners; *Phillip Porter*

410.772-2594; 410-336-0362

70 Corporate Center 11000 Broken Land Parkway, Columbia, MD 21044

Philip Porter is a senior vice president and the head of acquisitions at Enterprise Housing Credit Investments, an Enterprise Community Partners affiliate. While managing the originations and underwriting team, he also personally originates investments with sponsors based in Alaska, the District of Columbia, Hawaii, Maryland, Northern California, Northern Virginia, Oregon, and Washington. Since joining Enterprise in 2001, Philip has managed the investment of more than \$5.3 billion in Low-Income Housing and Historic Tax Credit equity, resulting in 37,812-plus homes in 454 developments across 26 states.

National Equity Fund; *David Musial*

213-793-4128; 562-673-7871

500 South Grand Avenue, Suite 2300 Los Angeles, CA 90071

National Equity Fund (NEF) is a leading non-profit, multi-family, affordable, real estate investment manager with a mission to create and deliver innovative, collaborative financial solutions to expand the creation and preservation of affordable housing. Through its Low-Income Housing Tax Credit (LIHTC) syndication platform and its lending and



Opening doors to a better life

investing platforms, NEF generates opportunities rooted in its vision that all individuals and families across the country have access to stable, safe, and affordable homes.

Red Stone Equity Partners; Cat Vielma

312-635-5950; 312-953-4331; cat.vielma@rsequity.com

155 N Wacker, Suite 4660 Chicago, IL 60606

Red Stone Equity Partners is a leading real estate investment firm specializing in the syndication of Low Income Housing Tax Credits and Renewable Energy Tax Credits to facilitate the development of affordable multifamily housing communities and renewable energy projects, respectively. Founded in 2007, Red Stone Equity has raised over \$9 billion in tax credit equity for the development and rehabilitation of over 62,000 units in 48 states, Washington, D.C., and Puerto Rico. The firm has offices in Boston, Charlotte, Chicago, New York, and San Diego.

The Summit Group; Rhonda Boger

(206)-443-2320 ext. 1231; rboger@smtgrp.com

1810 7th Avenue, Suite 1019

Seattle, WA 98101



Opening doors to a better life