May 24, 2016

Via Electronic Service

ALL COUNSEL

Re: Cilker Apartments, LLC v. Western National Construction, et al.
Our Matter No. 18079

Dear Counsel:

In follow up to the deposition of James Mahaney, day 2 which occurred on May 11, 2016, below is a breakdown of the expert fees owed by each party in attendance at the deposition.

9 hours x $340/hour = $3,060.00

$3,060.00/12 parties = $255.00 per party

There were 12 parties in attendance at the deposition and each party's share of Mr. Mahaney's fees is $255.00. A copy of the appearance pages from the court reporter is enclosed for reference.

Fees are to be paid directly to Wiss, Janney, Elstner Associates, Inc. and sent to P.O. Box 235, Dutch Flat, CA 95714. A copy of a completed W9 form for Wiss, Janney, Elstner Associates, Inc. is enclosed for your convenience.

Thank you for your attention to the above.

Very truly yours,

Sent in Writer's Absence to Avoid Delay

JON B. ZIMMERMAN

JBZ:jkt
Encl.
1070089
W-9
RequiredMixin December 2014
Department of the Treasury
Internal Revenue Service

Request for Taxpayer Identification Number and Certification

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

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
Wiss, Janney, Elsner Associates, Inc.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only one of the following seven boxes:
   □ Individual/solo proprietor or □ C Corporation □ S Corporation □ Partnership □ Trust/estate
   □ Single-member LLC
   □ Limited liability company. Enter the tax classification (C=S corporation, S=S corporation, P=partnership)
   Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for
   the tax classification of the single-member owner.
   □ Other (see instructions)

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
   Exempt payee code (if any) 5
   Exemption from FATCA reporting code (if any)
   (Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)
330 Pfingsten Road
Northbrook, IL 60062

6 City, state, and ZIP code

7 List account number(s) here (optional)

Requester's name and address (optional)

Part I
Taxpayer Identification Number (TIN)
Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, 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 How to get a TIN on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

Employer Identification number

Part II
Certification
Under penalties of perjury, I certify that:
1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and

2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends on your tax return. For real estate transactions, Item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation 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 3.

Sign Here □ Signature of U.S. person □ Date □ 1/14/15

General Instructions
Section references are to the Internal Revenue Code unless otherwise noted.
Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form
An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:
   • Form 1099-INT (interest earned or paid)
   • Form 1099-DIV (dividends, including those from stocks or mutual funds)
   • Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
   • Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
   • Form 1099-S (proceeds from real estate transactions)
   • Form 1099-K (merchant card and third party network transactions)

   • Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
   • Form 1099-C (canceled debt)
   • Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, you allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

Cat. No. 10231X
Form W-9 (Rev. 12-2014)
DEPOSITION OF JAMES MAHANEY

BE IT REMEMBERED, that pursuant to Notice, and on the 11th day of May 2016, commencing at the hour of 9:38 a.m., in the offices of Aiken Welch Court Reporters, 111 N. Market Street, Suite 300, San Jose, California, before me, KIMBERLEY RICHARDSON, a Certified Shorthand Reporter, personally appeared JAMES MAHANEY, produced as a witness in said action, and being by me first duly sworn, was thereupon examined as a witness in said cause.

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APPEARANCES:

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