

Friedman Advisors, LLC

Real Estate and Tax Consulting Services

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Steven M. Friedman has been a trusted advisor to publicly and privately held single family and multifamily residential real estate development, construction, management and investment clients for more than 30 years.

Background. An accomplished tax advisor, Steve's principal areas of expertise include mergers and acquisitions, the structuring of transactions, restructurings, and cross-border and multinational real estate investment and finance. He is nationally recognized as an expert in the taxation of real estate and construction, partnerships (including limited liability companies) and joint ventures. Steve's clients include private equity funds and their sponsors, publicly held and multinational enterprises involved in single and multifamily home building, land development, construction, operation, management and finance. His clients range from more than 20 publicly held companies (including real estate investment trusts) to entrepreneurs and their privately held business enterprises. Steve has been a long term advisor to private equity investors in residential development and construction. Steve also has served on the advisory board of three privately held regional real estate development and homebuilding companies.

Education and Professional Achievements. Steve is a graduate of Georgetown University (B.S.B.A.) and the Fordham University School of Law (J.D.). He is a member of the Counselors of Real Estate, a fellow of the Homer Hoyt Institute and a fellow of the Royal Institution of Chartered Surveyors. He is an active member of the Urban Land Institute, where he currently is a vice chair of the Residential Neighborhood Development Council (Gold).

A frequent speaker and author, Steve has lectured at numerous programs and institutes, including recent program offerings by The William & Mary Tax Conference, The National Multi Housing Council, The Urban Land Institute, the District of Columbia Bar, *Builder Presidential Summit* and *Builder 100*, the California and Florida Bars, *The Pacific Coast Builders Conference (PCBC)*, NAHB's *International Builders' Show* and the American Bar Association Real Estate Tax Committee.

Steve is a member of the Advisory Board of PCBC and the immediate past chair of the Advisory Council of the William and Mary Tax Conference. He is a member of the American Bar Association Tax Section's Partnership Committee. He also is a former member of the planning committee of the University of Southern California/Lusk Center's annual real estate conference and a former adjunct faculty member of USC's Graduate School of Business. Steve previously has served on the adjunct faculty of the Graduate School of Business at George Mason University and has been an instructor at Fordham University.

Steve is a member of the Board of Directors of HomeAid America, Inc. and the Corporation for Supportive Housing.