

APPRAISAL QUALIFICATIONS OF TODD M. WILHELM, MAI

KLW APPRAISAL GROUP, INC.

Education:

- B.A.: Geography - State University of New York at Buffalo
- B.S.: Business Administration - State University of New York at Buffalo

Technical Training:

- SREA-Course 101, "Introduction to Appraising Real Property", 1986
- SREA-Course 102, "Introduction to Appraising Real Property", 1988
- Marshall and Swift Cost Valuation, "Calculator Cost Method Seminar", 6/88
- Society of Real Estate Appraisers-Course 201, "Income Property Valuation", 1988
- Society of Real Estate Appraisers-Course 202, "Applied Income Property Valuation", 1989
- Society of Real Estate Appraisers, "Professional Practice Seminar", Mansfield, OH, 1989
- NYS Dept. of Equal. and Assess., "Comm. Data Collection Seminar", Ft. Edward, NY, 9/89
- Am. Inst. of R.E. Appraisers-Sem., "The Valuation of Leasehold Interests", Utica, NY, 10/90
- Appraisal Institute-Course SPP, "Standard of Professional Practice", 1991
- Appraisal Institute-Seminar, "Rate Extraction", Tucson, AZ, 2/91
- Appraisal Institute, "Investment Analysis Seminar", Tucson, AZ, 2/91
- Ted Whitmer Seminars, "Comprehensive Appraisal Workshop", Chicago, IL, 7/91
- Appraisal Institute-Course 510, "Advanced Income Capitalization", Orlando, FL 1992
- AI-Seminar, "Income Property Valuation for the 1990's", Strongsville, OH, 9/92
- Duke University, "Forest Appraisal", 3/93
- Ted Whitmer Seminars, "Maximizing the Value of an Appraisal Practice", 6/93
- Appraisal Institute-Seminar, "Discounted Cash Flow Analysis", 6/93
- Appraisal Institute-Course 520, - "Highest and Best Use & Market Analysis", 1994
- American Society of Appraisers-Course 201, "Machinery and Technical Specialties", 1994
- AI-Seminar, "Real Estate Evaluations & the Appraisal Industry", 3/95
- Appraisal Institute-Course SPP, "Standards of Professional Practice", 1996
- New York State Office of Real Property Services, "Assessment Administration", 8/96
- Appraisal Institute-Seminar, "Litigation Skills For The Appraiser", Baltimore, MD 9/96
- Appraisal Institute-Seminar, "New Industrial Valuation"; Grand Island, NY 4/97
- NYS Assessors Association, "Issues In Valuation & Assessment of Regulated Utilities", 9/97
- Appraisal Inst.Course OL-668, "On-Line Internet Search Strategies for R.E. Appraisers", 9/98
- Comprehensive Appraisal Workshop, "General Concepts", Orlando, FL, 1/99
- Comprehensive Appraisal Wkshp, "Math Skills, Calculator & Graphical Interpretation", 1/99
- Comprehensive Appraisal Wkshp, "Cost Approach, Feasibility & Highest & Best Use", 1/99
- Comprehensive Appraisal Workshop, "Income Approach & Partial Interests", 1/99
- Appraisal Inst. Seminar, "Understanding & Testing DCF Valuation Models", Chicago, IL, 12/99
- Appraisal Inst. Seminar, "Adv. Development & Application of Comp. Sales, Rates & Mkt.", 2/00
- AI-Seminar, "Federal Land Exchange & Acquisitions", Phoenix, AZ 4/00
- AI-Seminar, "Attacking & Defending an Appraisal in Litigation", South Burlington, VT 5/00
- AI-Seminar, "Section 8/HUD Rent comparability Studies and Standards", Philadelphia, PA 4/01
- AI-Course 430, "Standards of Professional Appraisal Practice, Part, C". Ft. Lauderdale, FL 12/01
- AI-Seminar, "Appraisal of Nursing Facilities", AI Online Education, 3/02
- Synopsium, "Env & Property Damages; Standard, Due Diligence, Val. & Strat.", Toronto, CAN, 4/02
- IRWA, "Principles of Real Estate Negotiation, Course 200", Sarasota, FL 10/03
- AI-Course 810, "Computer Enhanced Cash Flow Modeling", Phoenix, AZ 3/04
- IRWA, "Easement Valuation, Course 403", Niagara Falls, NY, 05/04
- AI-Seminar, "Evaluating Commercial Construction", Lancaster, PA, 11/04
- Ted Whitmer Seminars, "Current Issues & Misconceptions in Appraising", Ellicottville, NY 3/05
- Ted Whitmer Seminars, "The Essentials – What Every Appraiser Should Know", Ellicottville, NY 3/05
- Appraisal Institute Seminar, "Analyzing Distressed Real Estate", AI Online Education, 9/06
- Appraisal Institute Seminar, "Forecasting Revenue", Tampa, FL 10/06

- Appraisal Institute Seminar, "Business Practices and Ethics", AI Online Education, 3/07
- Appraisal Institute Seminar, "USPAP Update Course", AI Online Education, 3/07
- IRWA, "Principles of Real Estate Law", Course 800, Syracuse, NY, 3/07
- Appraisal Institute, "Office Building Valuation: A Contemporary Perspective", Phoenix, AZ 3/08
- IRWA, "The Appraisal of Partial Acquisitions", Course 421, Tucson, AZ 3/09
- AI Seminar, "An Introduction to Valuing Commercial Green Buildings", AI Online Education, 11/09
- AI Seminar, "7 Hour National USPAP Equivalent Course", AI Online Education, 11/09
- AI Seminar, "Appraising from Blueprints and Specifications", AI Online Education, 11/10
- Appraisal Institute Seminar, "Analyzing Tenant Credit Risk & Commercial Lease", Pittsburg, PA, 02/11
- AI Seminar, "Online Business Practices and Ethics", AI Online Education, 03/11
- AI Seminar, "Online Appraisal Curriculum Overview - General", AI Online Education, 12/11
- AI Seminar, "Online Appraisal Curriculum Overview - Residential", AI Online Education, 12/11
- AI Course, "Fundamentals of Separating Real, Personal Prop. & Intangible Business Assets", Orlando, FL 3/12
- AI Seminar, "Marketability Studies: Advanced Considerations & Applications", Orlando, FL 3/13
- IRWA, "Skills of Expert Testimony " Course 804, Tampa, FL 10/13
- AI Seminar, "7 Hour National USPAP Equivalent Course", AI Online Education, 11/13
- McKissock, "Pennsylvania State Mandated Law for Appraisers", McKissock Online Education, 2/14
- McKissock, "Supervisor-Trainee Course for New York", McKissock Online Education, 1/15
- McKissock, "Agency Law", McKissock Online Education, 11/16
- The CE Shop, "Code of Ethics: Good For Your Clients & Your Business", CE Shop Online Education, 12/16
- Appraisal Institute, "Online Business Practices and Ethics", AI Online Education, 3/17
- Appraisal Institute, "2016-2017 7- Hour Equivalent USPAP Course", AI Online Education, 9/17
- Appraisal Institute, "Online Data Verification Methods", AI Online Education, 9/17
- Appraisal Institute, "Appraisal Methodologies Used by Assessors for Valuation", Elma, NY, 10/17
- Appraisal Institute, "Appraising Convenience Stores", AI Online Education, 11/17
- The CE Shop, "Code of Ethics: Real-Life Applications", CE Shop Online Education, 2/18

Licensure/ Designation/Certifications:

- Member Appraisal Institute (MAI) (Certificate #9348)
- New York State Certified General Real Estate Appraiser ID #46-4427
- Pennsylvania State Certified General Real Estate Appraiser ID #GA003450
- Certified Data Collection Field Reviewer Division of Equalization & Assessment - State NY
- Licensed New York State Real Estate Salesperson

Memberships:

- Appraisal Institute (MAI)
- International Right of Way Association (IRWA)
- NY State Association of Realtor's
- NY State Assessor's Association

Appraisal Assignments: (Partial Listing)

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| <ul style="list-style-type: none"> • Animal Kennels • Apartment Complexes • Automobile Dealerships • Billboards • Bowling Alleys • Branch Banks • Certiorari Actions • Convenience Stores • Cogen Plant • Fast Food Restaurants • Feasibility Studies • Federal Reserve Bank • Funeral Homes • Gas/Service Stations | <ul style="list-style-type: none"> • Gravel Quarry • Hotel/Motels • Industrial Complexes • Insurance Valuation • Office Complexes • Post Office Site Analysis • Race Tracks • Roller Rinks • Schools • Self Storage Facilities • Shopping Plazas/Malls • Supermarkets • Vacant Land & Subdivisions • Veterinarian Clinics |
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Has Appraised For: (Partial Listing)

- Alden State Bank
- Arbor Financial
- Bank of Castile
- Bank of the West
- Branch Banking & Trust Bank (BB&T)
- Buffalo Urban Renewal Agency
- Canandaigua National B&T
- Cattaraugus County Bank
- Central Trust Company
- Charter One Bank
- Chase Lincoln First Bank, N.A.
- Chemical Bank, N.A.
- Citibank N.A.
- Citizens Bank
- City of Dunkirk
- City of Glens Falls
- City of Jamestown
- CNB Bank
- Community Bank, N.A.
- Evans Bank
- First GNA Life Insurance Co. of NY
- First Niagara Bank
- Five Star Bank
- Fleet Bank
- Future Funding Mtg. Co. of NY, Inc.
- Greater Buffalo Savings Bank
- HSBC Bank, N.A.
- Jackson National Life Insurance Company
- KeyBank
- Lake Shore Savings Bank
- Lancaster Central School Districts
- Liberty Bank
- M&T Bank
- McDonald's
- National Fuel
- NationsBank
- Niagara Mohawk Power Co.
- NYSEG
- Penn Bank
- Rockville Bank
- S&T Bank
- Salamanca IDA
- Steuben Trust Co.
- Sunoco
- The Upstate Bank
- Town of Arcade
- Town of Cheektowaga
- Town of Fort Edward
- Town of New Paltz
- Town of Tonawanda
- Town of Queensbury
- Town of Westfield
- Uni-Marts, Inc.
- United Bank
- United Refineries, Inc.
- U.S. Postal Services
- Various Attorneys and Private Clients
- Visions Federal Credit Union
- Waterford Village Bank
- Walmart
- Wells Fargo Bank

Real Property Revaluation Projects:

- Queensbury, Warren County, NY, Project Co-coordinator, 1988-1989
- Fort Ann, Washington Cnty, NY; 2,800± parcels, Project Co-coordinator, 1989/90
- Exeter, Otsego County, NY; 825± parcels, Project Coordinator, 1990-1991
- Plainfield, Otsego County, NY; 625± parcels, Project Coordinator, 1990-1991
- Granville, Washington County, NY; 3,100± parcels, Project Coordinator, 1990/91
- Yates, Orleans County, NY; 1,700± parcels, Project Coordinator, 1995-1996
- Albion, Orleans County, NY; 2,700± parcels, Project Coordinator, 1996
- New Paltz, Platekill, Ulster County, 500± parcels, Project Coordinator, 1996-1997
- Centerville, Hume, Allegany County, 1,600± parcels, Project Coordinator, 1996-1997
- Mount Hope, Orange County, 2,650± parcels, Project Coordinator, 1997-1998
- Saugerties, Woodstock, Ulster County, 1,050± parcels, Project Coordinator, 1997-1998
- Hurley, Ulster County, 3,500 parcels, Project Coordinator, 1997-1998
- Rochester, Ulster County, 4,500 parcels, Project Coordinator, 1997-1999
- Southport, Chemung County, 5,800 parcels, Project Coordinator, 1999-2000
- Horseheads, Chemung County, 8,100 parcels, Project Coordinator, 2000-2001
- Town of Huron, Wayne County, 2,175± parcels, 2006-2007
- Town of Amherst, Erie County, 43,000± parcels, 2008-2009
- Town of Tupper Lake, Franklin County, 3,275±, 2009-2010
- City of Lockport, Niagara County, 8,262 parcels, 2009-2011
- Town of Webb, Herkimer County, 6,254 parcels, 2010-2012
- City of Buffalo, Erie County, Ongoing