SAMUEL GOLDSTEIN AND COMPANY

SG&C Real Estate

Not just accountants. Opportunity drivers.

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The real estate business is one of the most lucrative ways one can make money. It is also pretty easy to lose money. There's no doubt the stakes and the risk are about as high as it gets. That's why it pays to find a fiduciary partner experienced in the ins and outs of the game. That's why you need to talk with Samuel Goldstein & Company.

There are three basic reasons why people get into real estate: as an income strategy, as a wealth-building strategy and as a tax strategy. At SG&C we understand these myriad strategies and our services reflect the specific needs of each.

If Real Estate is your primary source of income our services that are critical to your success include:

- Appraisals
- Benchmarking and review
- CAM or lease audits
- Complete client accounting services
- In-house or outsourced HR management
- In-house or outsourced IT support
- Insurance Risk Evaluation
- Property brokerage
- Property site evaluation and selection
- Reporting
- Software/platform evaluation
- Staffing
- Tax consulting
- Tenant acquisition

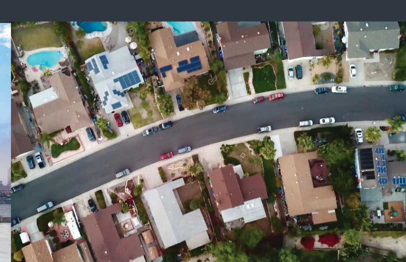
If you are looking at Real Estate to build your wealth and create a legacy for your family, we can help you in the following ways:

- Asset protection planning
- Background investigations
- Construction litigation support
- Exit and estate planning
- Family office services
- Investment options and portfolio review
- Legal services
- Operational cost analysis
- Property and business valuation
- Retirement plan development
- Succession Planning
- Tax compliance support

And finally, if taxation is your primary concern when investing in Real Estate, SG&C can assist:

- Energy credits
- Federal Historic Tax Credit assignments
- Like kind exchanges
- Low income housing credits
- Net investment income tax planning
- Qualified intermediary services
- Qualified Opportunity Fund strategies
- R&D tax credits
- Replacement property analysis and selection






The accounting professionals at SG&C are most interested in developing and maintaining the long-term tax and investment perspective of a Real Estate portfolio. To leverage insight into what's coming around the corner for the client, the family and even the business, if there is one. To ensure that owning this Real Estate meets client needs and desires, based on life cycle, personal culture and more. That's how we look at it at SG&C. We do the deep dive. And understand how our clients think. And feel. Because we're not just accountants… we're opportunity drivers and we are confident that our team is perhaps the most important trusted advisors you can have.

Before the Specific Deal

Our scope of advisory service extends to helping clients, their employees and representatives prepare financial records and reports for a variety of real estate transactions such as property sales, rentals, leases and time-sharing. Reports may include items such as ROI, IRR cost segmentation, operational costs and profits. Additionally, to ensure that our clients' expectations are met, we analyze the transaction to generate revenue and expenditure cycle reports, lease abstracts, cash basis income statements and other budget-related items, tax planning and optimal ownership entity structure.

During Ownership

Developers, managers and owners of both commercial and residential property face myriad issues just running their businesses. Cash flow, debt management, occupancy and utilization, succession, growth and working capital raise, risk management, and more… all contribute to the complexity of maintaining and even growing profitability. We understand the mix of these issues and how they impact your time, effort and resources and as such we can be of invaluable help in both managing and even facilitating these elements on your behalf. Additionally we can apply our Client Accounting services to help you run the day-to-day operations of your RE venture.

Long Term Advisory

This is where the value of SG&C comes to light. After all, it is the responsibility of any accounting organization to be well… accountable, and ensure that the transaction closes as planned, with few hiccups.

That being said, understanding how the new asset sits in a portfolio, especially one that is perhaps looking to grow its holdings, is helped through the comprehensive investment analysis and planning found at SG&C. This includes LifeCycle planning, trust and estate issues, evaluating different assets on a number of hard and soft levels, helping with capitalization, assisting operationally (such as coordinating appraisals) and of course, long term tax ramifications including gifting and estate applications. These critical elements to an overall real estate strategy are what makes us a cut above.

And it is all wrapped around our commitment to excellence… and to our clients.

SG&C ...for yourself by giving us a call.

All it takes is a conversation with one of our real estate accounting professionals.
You'll know immediately if we're the real estate financial partners you've been looking for.

Please contact us anytime for a discussion on how SG&C can meet your needs.

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