

NUGENT APPRAISAL LLC Miami – Fort Lauderdale – Palm Beach – Naples – Tampa – Orlando New York City – Boston – San Francisco (888) 353-7152

> **Intended Use: Estate Settlement Type of Value: Fair Market Value**

Effective Date of Valuation: February 1, 2017 Date of Report Issue: February 7, 2017

> Prepared for client: John Doe 2400 Market Street Anywhere, USA

Prepared for intended user: Doe & Doe Law Firm

<u>Prepared by:</u> Ray E. Nugent – Senior Appraiser

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February 7, 2017

John Doe 2400 Market Street Anywhere, USA

Fair Market Value of Personal Property

Enclosed is the appraisal report for the items of personal property that you asked us to evaluate. We examined the items for the purpose of determining the fair market value for Estate Settlement; any other use renders the report null and void.

For your information, we have included the following value for the items appraised:

FAIR MARKET VALUE: \$93,605.00 (Ninety-Three Thousand Six Hundred Five Dollars)

The report explains the basis for the valuation, a list of limiting and qualifying conditions concerning use of the report, the appraisal of the item, and qualifications of the appraisers. If any other professional consultants contributed significantly to the report, their qualifications are also included. The report should be used in its entirety.

The value set for the appraised property is based on comparisons to similar items found in their appropriate markets. The value conclusions may be subject to limiting conditions set forth in the body of the accompanying report.

CONFIDENTIALITY

We have retained a copy of this report and the original notes used in its preparation. These records are confidential. No one will have access to this report without your permission; parties specifically authorized by you; state appraiser regulatory agencies; third parties as may be authorized by due process of law; or a duly authorized professional peer review committee except when such disclosure to a committee would violate applicable law or regulation.

TYPE AND DEFINITION OF VALUE

The report includes the following value for the item appraised.

"FAIR MARKET VALUE", as used herein, has been defined by the Department of Treasury, Internal Revenue Service as:

The price that the property would sell for on the open market. It is the price that would be agreed on between a willing buyer and a willing seller, neither being required to act, and both having reasonable knowledge of the facts. It takes into account all of the many factors that affect the price of the property on the valuation date.

APPROACH TO VALUE DEFINITIONS AND UTILIZATION RATIONALE

COST APPROACH TO VALUE: The research and analysis of the cost of a substitute property with equivalent function and desirability, providing an estimate of the depreciated reproduction, reproduction new or replacement cost new of the property. The appraiser chose not to utilize the Cost Approach to Value on this assignment because it was determined that credible cost data was not available.

INCOME APPROACH TO VALUE: The research and analysis of the present worth of anticipated income. The appraiser chose not to utilize the Income Approach to Value on this assignment because it was determined that credible income data was not available.

MARKET SALES COMPARISON APPROACH TO VALUE: The research and analysis comparing sales of property similar enough to the property being appraised to permit detailed comparison, estimating value by comparison with properties sold in the relevant market, with adjustments made for all difference which affect value, such as differences in characteristics of value and in time. The appraiser is utilizing the Market Sales Comparison Approach to Value on this assignment because valid data is available to render a credible opinion of value.

ITEM CONDITIONS

Because item condition is a heavily weighted factor in the determination of value, the appraiser has included an indication of condition for each item. The conditions are defined as:

MINT	Unblemished, perfect
EXCELLENT	Like new, near original condition
GOOD	Typical for its type and age with normal wear and tear
FAIR	Generally acceptable condition, but which exhibit more wear than normal or preferred, below average
POOR	Restoration is needed and may exceed the restored value

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EXTRAORDINARY ASSUMPTIONS, LIMITING AND HYPOTHETICAL CONDITIONS

By acceptance of the report and payment thereof, the client(s), owner(s), and their authorized representative(s) agree to the subject of the Limiting Conditions included.

1. Use of this report by the named client(s), or their authorized representative(s) is restricted to the appraisal purpose and use stated. Any other use of the report renders it null and void. The report must be used in its entirety including the appraiser's qualifications and aggregate value statement page. The appraiser assumes no responsibility for any unauthorized use.

2. Values are expressed in U.S. Dollars, are rounded off, and are based on current information on the date of valuation. The values are based on the appraiser's best judgment and opinion and are not a representation or warranty that the items will realize that value if offered for sale.

3. Change of the value or description of any item in the appraisal report shall not be made by anyone other than the appraiser and the appraiser shall have no responsibility for any unauthorized change.

4. Possession of this report or any copy does not carry with it the right of publication. The report may not be copied for any purpose by anyone but the named client(s), their authorized representative(s), intended user(s), and then is restricted to the appraisal purpose and use stated. All rights reserved.

5. Legal matters are not the responsibility of the appraiser, nor does the appraiser render any opinion as to ownership of the item(s) appraised. The property is appraised as though under responsible ownership and is assumed to be marketable. Information provided by the client or authorized representative is assumed accurate.

6. Testimony or attendance in court or at any other hearing if required must be arranged a reasonable time in advance, and compensated at the current expert witness rate.

7. Dimensions and weights are approximate.

8. Framed items and items under glass were not removed from their frame unless otherwise noted in the item description section of the Schedule of Appraised Property. There could be valuation factors hidden from the appraiser in the matting and framing of an item.

9. Authorship has not been verified except where noted and is subject to further examination, as are unsigned works with incomplete or illegible signatures.

10. Ivory, Jade, and other materials have not been tested and are subject to further examination.

11. Fragile items have not been examined for repairs or hidden damage and are considered in good condition unless otherwise noted.

12. Electronics and appliance have not been tested and are assumed to be operable unless otherwise noted.

13. Authentication is not stated or declared. The appraiser renders an opinion on values, not authenticity or origination. The Principle of Identification states that if a subject property possesses the same characteristics as an acknowledged genuine property then the subject property is assumed to be genuine. No further claim of authenticity is implied or intended.

14. Extraordinary Assumption presumes as fact otherwise uncertain information about the physical, legal or economic characteristics of the subject property, or about conditions external to the property, such as market conditions or trends; or about the integrity of the data used in an analysis. The use of an Extraordinary Assumption might affect the assignment results.

15. Hypothetical Condition is a condition that is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis. The use of a Hypothetical Condition might affect the assignment results.

15. This appraisal report has been transmitted electronically to my client and includes my signature in electronic form. I affirm that I maintain sole personal control over the use of the electronic signature appended hereto. Electronically affixing my signature to this report carries the same level of authenticity and responsibility for this report's content, analyses and conclusions as would appending an original ink signature on a paper copy of this report.

CERTIFICATION OF APPRAISER

I certify that to the best of my knowledge and belief:

- The statements of fact contained in this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal unbiased professional analyses, opinions and conclusions.
- I have no present or prospective interest in the property that is the subject of this report, and I have no personal interest or bias with respect to the parties involved.
- I have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding acceptance of this assignment.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction I value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I have made a personal inspection of the property that is the subject of this report.
- No one provided significant personal property appraisal assistance to the person signing this certification.

Respectfully,

21-94

Ray Nugent Senior Appraiser

SCOPE OF WORK

At your request, appraiser Ray Nugent of Nugent Appraisal LLC performed an onsite examination of the items listed in this report. I utilized the Market Comparison Approach to Value methodology for the purpose of rendering an opinion of fair market value as of February 1, 2017. This appraisal is subject to the basic assumptions and limiting conditions contained herein.

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PROPERTY DESCRIPTION AND VALUE

1. BEDROOM SET

Cypress Grove Cottage Style set includes one king sized frame with headboard and footboard, king box spring, two 3-drawer side tables, and one 8-drawer dresser. Good condition. \$2,080.00/Set





2. LAMPS

One pair of Crestview Collection Hawthorne Glass Amphora table lamps. Good condition. \$170.00/Pair



3. BENCH Crestview Collection Cottage White Accent bench. Good condition. \$140.00



4. DESK SET

White single drawer desk with matching side chair with "X" seat back. Good condition.





5. ACCENT TABLE

Accent table with single drawer surmounting two lower shelves with pierced cane inserts. \$260.00



6. LAMP

Single bulb table lamp with painted wood body under fabric shade decorated with pendant drops. \$95.00



7. SOFA

Sherrill Sectional upholstered sofa with all wood frame and (4) accent pillows. Good condition. \$6,480.00



8. END TABLE

Fairbanks Orchid end table featuring a paneled top and single drawer over two lower shelves. Good condition. \$415.00



9. OTTOMAN

Tufted, leather upholstered ottoman on round wood base with (4) drawers. Accented with paneled embellishments and nail-head rivet style carving. Good condition.

\$400.00



10. RUG

Large area rug with light blue border and unsaturated brown ground. Size: 170 in. x 120 in. Good condition. \$3,875.00



11. FLORAL

Silk floral arrangement in decorative wood planter. Good condition.

\$160.00



12.FIRE GATEGilded metal fire gate with fleur de lis accents. Good condition.\$170.00



13. FLORAL

Silk floral arrangement in decorative ceramic planter. Good condition.

\$45.00



14. FLORAL Ornate silk floral arrangement in decorative wood planter. Good condition.





15. GROUPING OF BATHROOM ITEMS

Includes standing towel rack and (2) accessory items. Good condition.

\$145.00/Group



16. DINING SET

Lexington Oyster Bay Montauk rectangular trestle dining table with two table leaf extensions. Also includes (2) armchairs, (4) side chairs, and buffet. Good condition. \$5,320.00/Set



17. RUG AMC 100% hand-knotted wool rug. Size: 9ft. x 8 ft. Good condition.

\$3,585.00



18. RUG

AMC 100% hand-knotted wool rug. Size: 12 ft. x 9 ft. Good condition.

\$3,750.00



19. LAMPS

One pair of Uttermost Mafalda blue mercury glass lamps. Good condition.

\$195.00/2



20. DINING SET

Hooker Furniture Solana rectangular dining table with two table leaf extensions. Also includes (6) side chairs, (2) armchairs, and Alison Craig demi-lune buffet. Good condition. \$5,150.00/Set



21. RUG

Large 100% wool fiber area rug with short end fringe. Size: 10 ft. 3 in. x 14 ft. 2 in. Good condition. \$3,950.00



22. SOFA Huntington House three-cushion upholstered sofa with (4) accent pillows. Good condition. \$1,170.00



23. ARMCHAIRS

One pair of accent armchairs in striped upholstery with nail-head riveting. Good condition. \$1,140.00/Pair



24. COFFEE TABLE

Preserve-Fairbanks Orchid coffee table with paneled top and tapered legs. Good condition. \$600.00



25. (2) ACCENT TABLES World Furniture round accent table with lower shelf in antiqued blue. Good condition. \$350.00/2



26. RUG

AMC 100% wool pile area rug in steel blue color. Size: 11 ft. 6 in. x 8 ft. 10 in. Good condition. \$3,700.00



27. SECTIONAL

Century Furniture upholstered sectional sofa with (7) accent pillows. Good condition.

\$2,870.00



28. OTTOMANS Set of (3) total Birch Lane Tarina basket ottomans. Good condition.

\$240.00/3



29. RUG

Pottery Barn Empire Scroll wool rug in Indigo. Size: 8 ft. x 10 ft. Good condition.





30. DESK SET

Large ornate desk with carved and gilded accents with faux tooled leather insert top. Also includes leather tufted executive rolling armchair. Good condition. \$2,600.00/Set



31. SOFA

Four Seasons Furniture upholstered sectional sofa with two lounging sections and accent pillows. Good condition. \$1,600.00



32. END TABLES

One pair of white end tables with dark finished wood tops over a single drawer and lower shelf. Good condition. \$350.00/2



33. CABINET

Entertainment cabinet with two open cabinet spaces and five drawers. Good condition.

\$310.00



34. TABLE SET Curio high table set with (2) upholstered captain style high chairs. Good condition. \$650.00/Set



35. BEDROOM SET

Harden bedroom set includes king sized bed set with upholstered paneled headboard and footboard, two three-drawer side tables, one bombé style 6-drawer dresser, and one desk with matching upholstered rolling chair. Good condition. \$3,890.00/Set



36. RUG

Pottery Barn 100% wool popcorn shag rug. Size: 8 ft. x 10 ft. Good condition. \$320.00



Ray Nugent – Senior Appraiser, (888) 353-7152, info@nugentappraisal.com John Doe Fair Market Value Appraisal for Estate Settlement

37. LAMPS One pair of tiered floral table lamps with decorative beading. Good condition.

\$80.00/Pair



38. CABINET

Painted wood cabinet with slide-out desktop, two drawers, and double door cabinet. Good condition. \$160.00



39. BEDROOM SET

Thomasville Manuscript bedroom furniture set includes king bed set with upholstered and riveted headboard and footboard, two 3-drawer nightstands with slide-out desk, and one 7-drawer dresser. Good condition. \$2,255.00/Set





40. LAMPS

One pair of Uttermost Amerson Glass and Nickel table lamps. Good condition.

\$295.00/Pair



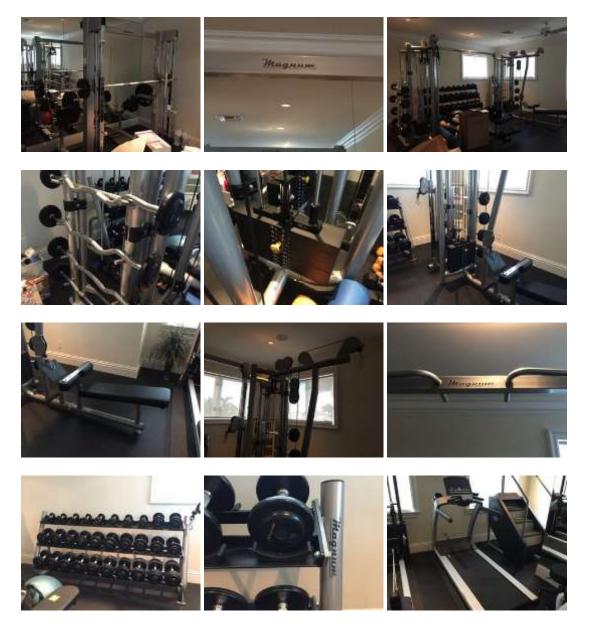
41. SOFA

Rowe Nantucket three-cushion casual sofa bed upholstered in white with (6) accent pillows. Good condition. \$2,240.00



42. GROUPING OF HOME GYM EQUIPMENT

Grouping of commercial grade equipment by Magnum Fitness Systems including Smith machine, Pro 900 double Tower Series combination, full tri-level racking of dumbbells, Life Fitness Premier Model treadmill, StairMaster Stepmill 7000PT, and miscellaneous fitness accessories. Good condition. \$17,000.00/Group





43. SOFA

Rowe Nantucket Transitional loveseat two-cushion sofa upholstered in white. Good condition. \$930.00



44. RUG Kaleeen Renaissance blue wool rug. Size: 5 ft. x 7 ft. 6 in. Good condition.

\$225.00



45. BEDROOM SET

Universal Furniture California Malibu King bedroom set includes king bed set with tufted, upholstered headboard and footboard, (2) 4-drawer chests with Champagne color top, and one 8drawer dresser. Good condition. \$2,225.00/Set



46. BENCH

Ballard Design Cream Antoinette bench with Ballard Design Farmhouse Basketweave 2-seat cushion. Good condition. \$360.00/Set



47. RUG AMC 100% hand knotted wool rug. Size: 12 ft. 2 in. x 8 ft. 11 in. Good condition. \$2,290.00

48. LAMPS One pair of Gigi Mercury Glass table lamps. Good condition.

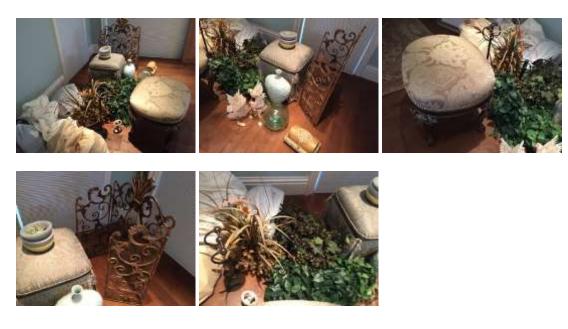
\$185.00/Pair



49. GROUPING OF DECORATIVE ITEMS

Includes (2) upholstered seats, fire gate, and towel holder Good condition.

\$290.00/Group



50. ARRANGMENT

Large ornate silk arrangement in composite planter. Size: 75 in. h. Good condition.

\$240.00



51. COOPER CLASSICS MIRROR 61"high x 19"wide. Good condition.

\$625.00



52. COOPER CLASSICS MIRROR 59"high x 22"wide. Good condition.

\$625.00



53. ANTIQUE WHITE FRAMED CORK BOARD 44"high x 32"wide. Good condition.

\$225.00



54. WHITE STOOL WITH CLOTH COVER

\$70.00



55.48" WIDE WOODEN DESK FINISHED IN WHITE\$475.00



56. 8' OLHAUSEN SEVILLE CHERRY POOL TABLE AND ACCESSORIES Accessories include cues, balls, racks, brush, and chalk. Good Condition.

\$5,500.00



57. PAIR OF TABLE LAMPS

\$130.00/Pair



58. SWIVEL ROLLING OFFICE CHAIR

\$75.00



SOURCES FOR MARKET COMPARABLE DATA

1stDibs.com Amazon.com Ebay.com EBTH.com Gamesandthings.com JossAndMain.com LiveAuctioneers.com Lofty.com OneKingsLane.com Wayfair.com

BIBLIOGRAPHY

American Society of Appraisers, <u>The Appraisal of Personal Property</u>, Washington, D.C.: The American Society of Appraisers, 1994. Appraisal Standards Board, <u>The Appraisal Foundation. Uniform Standards Of</u> <u>Professional Appraisal Practice and Advisory Opinions 2016-2017 Edition, The</u> <u>Appraisal Foundation</u>

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Last updated 11/27/16

QUALIFICATIONS STATEMENT

PROFESSIONAL ASSOCIATIONS American Society of Appraisers – Member, since 2007 Association of Online Appraisers – Member, since 2005 American Philatelic Society – Member, since 2012

EDUCATION, TRAINING AND ACADEMIC STUDY <u>Undergraduate Education</u> University of Georgia, Athens, GA, Bachelor of Science 1986, Education

Professional Appraisal Study

About ASA

The American Society of Appraisers (ASA) is a world renowned and respected international organization devoted to the appraisal profession. As the oldest and only major appraisal organization representing all appraisal specialists, ASA is devoted to providing the highest possible standards in all areas of ethics, professionalism, education and designation criteria.

American Society of Appraisers - Core Education

Introduction to Personal Property Valuation (PP/GJ201); Naples, Florida, in September, 2006
Personal Property Valuation Methodology – Research and Analysis (PP/GJ202); University of Georgia, in February, 2007
Personal Property Valuation – Report Writing (PP/GJ203); Northwestern University, in March, 2007
Personal Property Valuation – The Legal & Commercial Environment (PP/GJ204); University of Georgia, in May, 2007

Professional Continuing Education

Appraisers Association of America – USPAP Certification Completed in January 2012, effective through January 2017
American Society of Appraisers – Reasoning and Logic for Valuation Professionals Completed 1/16/15
American Society of Appraisers – What Examiners are looking for in Reviewing Appraisals, Completed 8/19/15
American Society of Appraisers – Luxury or Lie? A prequel to Correctly Appraising Wristwatches, Completed 6/4/16

SELECTED COMMERCIAL AND INSTITUTIONAL CLIENTS; AND EXAMPLES OF SPECIAL COLLECTIONS AND ITEMS APPRAISED

Special Collections:

- 5758 books and musical score from movie and television writer
- Booker T. Washington authentic personal correspondence
- Authentic Manuscript of development of MRI technology
- Author Alfred Lewis' typescript drafts of unpublished and published works
- Thomas Edison's authentic work notes
- 49 linear feet of late 19th to 20th century medical research ephemera
- 1200 hard and paperback art genre books
- 3000+ Erotica books, magazines, video, comics, and art
- 1401 accordion music manuscripts written by Arthur Metzler
- 10000 items of literature with emphasis on poetry
- Opera vocal scores and songs, Metropolitan Opera, 1924-2001
- Civil War era Slave Bills of Sale, Indetures, Photos, Letters, Drawings
- 10000+ historical smoking advertisments
- 9000+ collection of art books
- 30+ NASCAR trophies first issued
- 225 Studio Art collection for insurance scheduling
- HIV/AIDS Pulitzer Prize Author's Archives
- 14000+ Foreign/Domestic Stamp Collection
- Kitchen Cabinets/Appliances for Charitable Donation
- 2,000+ Collection of excess inventory DVD/CD/Books for Donation
- Parts inventory and equipment of Refrigeration Contractor business
- Exterior Building Mural
- \$1.6M in Gold and Silver Coins and Bars
- 19,000 specimen Herbaria collection

Banks:

- Colonial Bank
- SunTrust
- Regions Bank
- Northern Trust
- Bank of Florida Trust Co.
- Glens Falls National Bank & Trust
- Fifth Third Bank
- Wilmington Trust, N.A.
- Bessemer Trust
- **RBC Wealth Management**

Foundations & Organizations:

- Claude Pepper Foundation
- Harvey S. Firestone Foundation
- New England Conservancy of Music
- Quest Foundation
- Green Demolitions
- Advocates for World Health

Colleges & Universities:

- Florida Interational University
- University of Michigan
- UMass Dartmouth
- Nova Southeastern University
- Armstrong State University
- Florida State University
- University of Florida
- University of Houston
- University of Wyoming
- Florida Institute of Technology
- Indiana University

Companies:

- At Your Service Moving & Storage
- Blackmon Mooring
- CH2M Hill
- ServPro
- Waste Management
- Insurance Claims Management, Inc.
- United Water Restoration
- Asset Verification, Inc.
- Harless & Associates Accounting
- G&E Florida Contractors
- Pignato & Underwood CPA
- Smyth & Hauck CPA

Insurance Companies:

- Allstate Insurance Company
- Chubb Insurance Company
- Farm Bureau Insurance Company
- Farmer's Insurance Group
- Fireman's Fund
- Safeco Insurance Company
- State Farm Insurance
- UniGroup
- CNA Insurance
- Nationwide Insurance
- Liberty Mutual Insurance

Law Firms:

- Andres, Quintero & Associates, P.A., Miami
- McFarlane, Dolan & Barnett, Coral Springs, FL
- Cohen & Grigsby, P.C., Naples, FL
- Hahn, Loeser & Parks, LLP, Naples, FL
- Silverio & Hall, Naples, FL
- Wochok & Associates, LTD, Paoli, PA
- Hightower & Partners, PA, St. Petersburg, FL
- Quarles & Brady, LLP, Naples, FL
- Herman, Herman, Katz & Cotlar, New Orleans
- Porter, Wright, Morris & Arthur, LLP
- VanNess & VanNess, P.A., Crystal River, FL
- Banker, Lopez, Gassler, P.A., Ft. Myers, FL
- Feldman & Schneiderman, P.L., Boca Raton, FL
- Fine and Block, Atlanta, GA
- Dorband & Schneider, LLP, Lafayette, CA
- Kulicki Draper, FL
- Law Offices of Geoffrey Ittleman, P.A., Ft. Lauderdale, FL
- Salvatori, Wood & Buckel, PL, Naples, FL
- Fuchs and Jones, P.A., Wellington, FL
- WilliamsParker, Sarasota, FL
- Reinhart, Boerner Van Deuren, Waukesha, WI
- Holland & Knight, West Palm Beach, FL
- Davis Friedman, Chicago, IL
- Gunster Private Wealth Services, Tampa, FL
- Greensfelder, Hemker & Gale, P.C., St. Louis, MO
- K&L Gates, Miami, FL
- Woodward, Pires & Lombardo, Naples, FL
- HMS Law Group, LLP, Sacramento, CA
- The Karp Law Firm, P.A., Palm Beach Gardens, FL
- Devine Goodman, Miami, FL
- Bush Ross, P.A., Tampa, FL
- Andrew B. Peretz, P.A., Fort Lauderdale, FL
- Kirschbaum Birnbaum Lippman & Gregoire, Ft. Lauderdale, FL
- Christopher G. Price, P.A., Naples, FL

Museums, Libraries and Historical Societies:

- Still National Osteopathic Museum
- Magale Memorial Library
- Astronaut Hall of Fame
- Collier Automotive Museum
- United States Historical Office
- American History Museum Smithsonian
- NASCAR Hall of Fame
- Edison & Ford Museum

Others:

- United States Postal Service
- Family Service Society of Yonkers
- Federal Bureau of Investigation
- Internal Revenue Service
- U.S. Marshal's Service
- Drug Enforcement Administration
- FDIC

Federal, State and Local Governments:

- City of Orlando
- North Carolina State Archives
- Florida State Archives
- Internal Revenue Service
- Federal Bureau of Investigations
- Drug Enforcement Administration

Works of Art by Noted Artists Appraised in Last 48 Months

Marc Chagall - Abstract **Robert Wyland - Marine** LeRoy Neiman – Athletic Pablo Picasso - Cubist Norman Rockwell – Portrait/Figure Joan Miro - Abstract Andy Warhol – Pop/Mondernist Lee Krasner – Abstract Experssion Jean Dubuffet – Modern Marie Laurencin – *Ethereal Figure* Joaquin Torres Garcia - Constructivist **Robert Rauschenberg** – Assemblage Wilfredo Lam - Figurative Anthony Thieme – Landscape Jamali - Expressionist **Kasimir Malevich -** *Suprematism* Jose Maria Sicilia - Modern Earl Biss – Modern Figuritive **Frederick Hart** – *Figure Sculpture* Salvador Dali – Surrealist **Dale Chihuly** – Abstract Glass Alfred Sisley – Impressionist

Erte – Art Deco **Carlos Merida - Abstract B.** Prabha – *Portrait/Figure* **Charles Parks** – *Portrait/Figure* Alberto Vargas - Illustrations Ida Kohlmeyer - Abstract Roy Lichtenstein – Pop/Cartoon **Camille Pissarro - Impressionist Charles M. Russell - Frontier** Milton Clark Avery - Abstract Paul Gauguin - Post Impressionist Marsden Hartley - Modern Thomas Sully – Portrait/Landscape John James Audubon – Wildlife Portrait **Emile Gruppe'** – Landscape/Marine Yuri Annenkov - Portrait **Richard Diebenkorn - Expressionist** Itzchak Tarkay – Landscape/Figure **Bill Mack** – *Figure Sculpture* Andreas Schelfhout - Townscape Helen Dryden - Illustrator Figure Jean-Michel Basquiat - Graffiti

Alex Katz – Post Modern Alejandro Obregon – Cubist/Expressionist Jackson Pollock – Abstract Expressionist Louis Ritman – Impressionist Sanford Gifford - Landscape **Montague Dawson - Marine** Jean-Paul Riopelle – Abstract Expressionist Claude Venard – Post Cubist Jean Dufy – City and Theatre Sets Suzor-Cote – Landscape & Still-Life Dietz Edzard – Figure, Still Life **Cornelius Krieghoff** – Frontier Genre John Little – Urban Life, Townscape Dietz Edzard – Figure, Cityscape Zhao Shao'ang - Chinese Motif Wu Changshuo – *Chinese Painting* C.N. Liew – Painting, Calligrapher Jiang Shuo – *Chinese Sculpture* Jim Dine – Pop Expression Marsden Hartley – Modernist Imagery **Frederic Remington** – Western Robert Vonnoh – Landscape, Portrait **Arthur Osver** – *Abstract* Nora Collver – Landscape William Goodridge Roberts - Portrait Alexander Young Jackson – Landscape David Maass – Wildlife Illustrator Peter Max – Illustrations – Pop Clarence A. Gagnon – Landscape **Toulouse-Lautrec** – *Demimonde* Homer D. Martin – Impressionist Joan Mitchell – Abstract Expression **Thomas Benton** – American Scene Martha Walter – Impressionist **Tom Wesselman** – *Pop Nude Figure* Kenny Scharf – Mod-Pop Whimsy Crash - John Matos - Mod Graffiti Cassandre – Art Deco Mathurin Meheut – Sea and Nature William Bradford - Marine, Arctic Cesar Baldaccini – Nouveau Sculpture Jacques Martin-Ferrieres – Figure Fernando Botero – *Rotund Figure* Jaume Plensa – *Public Sculpture* **Richard Diebenkorn** – *Expressionist* **Robert Cottingham – Real Facades Pierre Fernandez Arman** – Assemblage Janet Fish – *Modernist Glitz* Mel Ramos – Pop Icon Nude David Hockney – Pop Art Jasper Johns – Mod Flags, Sculptor

Anatjari Tjakamarra - Aboriginal **Edgar Degas -** *Figure* **Reuben Moulthrop -** *Portrait* William Sonntag - Landscape **Charles Burchfield** – *Modern Botanic* **Bernard Buffet** – Abstract Figural Suzanne Eisendieck – Figure, Seascape Henri Le Sidaner – Impressionist Maurice de Vlaminck – Fauve Landscape Emile Othon Friesz – Landscape, Figure Eugene Boudin – Marine, Coastal Andre Hambourg – Post Impressionist Auguste Rodin – Figural Sculpture Beihong Xu – Chinese Motif Pan Tianshou – Chinese Painting Yayoi Kusama – Collage, Sculpture **Ding Yanyong** – *Chinese Painting* Zhang Kehe – Scroll Painting **Robert William Vonnoh** – Impressionist John Alexander – Modernist **Christopher Wool** – *Imagery* Uwe Kowski – Contemporary Marc-Aurele Fortin – *Landscape* Albert Robinson – *Figure Painting* **Rene Jean Richard** – *Landscape* Toshiko Takaezu - Ceramic Wendell Castle – Sculptor-mod furniture James Rizzi – Cartoon **Cornelius Krieghoff** – *Frontier Genre* Marshall M. Fredericks – Sculpture Henri Matisse – *Modernist*, *Sculpture* Milton Clark Avery - Abstract Jannis Kounellis – Found Objects Larry Poons – Abstract Expression Anitjri Tjakamarra – Aboriginal Keith Haring – *Mod-Pop*, *Figure* **Romero Britto** – *Pop Art* **Pierre De Belay-***Figure* Alice Halicka – *Cubist* Astrid Preston – *Modernist Landscape* H. Claude Pissarro – Genre and Seascape Tom Blackwell – Urban Scene Painting **Fernand Leger** – *Cubist* **Francois-Xavier Lalanne** – *Sculpture* Javacheff Christo – Environmental Art Gil Elvgren – Illustration Pin-Up Anish Kapoor – *Mod Object Sculpture* Sam Francis – *Splatter-Stain Imagery* **Damien Hirst** – *Conceptual Themes* **Robert Indiana** – *Pop Objects*, *Sculpture* Sarah Morris – Abstract Text Painting

Robert Motherwell – Abstract Expressionist Arnaldo Pomodoro – Abstract Sculpture Frank Stella – Geometric Painting **Donald Sultan** – *Modernist Landscape* **Bernar Venet -** *Painting and Sculpture* **Robert Longo** – *Mod Figure* Paul Morrison – Monochromatic Botanical **Peter Driben** – *Illustration*- *Female Figure* Mort Kunslter – Illustrative US Civil War William Medcalf – *Illustrator-Story* **Raoul Dufy** – *Fauve Painting* **Dennis Hopper** – *Acting*, *Painting* Carl Hantman – Indian-Western Genre Harry Schaare – Pulp Magazine Illustration **Pieter Neefs II** – *Flemish Painter* **Brad Howe** – *Abstract Sculpture*, *Mobiles* Jim Sanborn – Monumental Sculptures Mark di Suvero – Geometric Sculpture Jose Luis Cuevas – Grotesque, Neo-Figurative Diego Rivera – Social Realist Mural Lawrence Weiner – Sculptor, Word Imagery **David Hockney** – *Pop Art* Jorinde Voigt – *Abstract Drawing* John Chamberlain – Crushed Automobile **George Rickey** – *Sculptor-Kinetic* **Robert Lenkiewicz** – *Portrait, Figure* Leslie Hawk – *Sculpture* Alex Katz – Post Modernist Figure Jacob Adriaensz Backer – Figure **Oleg Zhivetin** – *Abstract* **Maurice Prendergast** – *Modernist* Winslow Homer – Genre, Marine Carl Clemens Moritz Rungius - Wildlife Newell Convers Wyeth - Illustrator, Murals Dennis Collier – Wood Carving, Wildlife **Julius Theodore Melchers** – *Sculpture* John Ford Clymer – Genre-West, Wildlife **George Copeland Ault** – *Precisionist* **Richard Edward Miller** – *Figure-Female* **Thomas Sully** – *Portrait*, *Historical* **Edward Henry Potthast** – *Shorescape* Arthur Burdett Frost – Genre-Outdoor, Illustrator Alec Monopoly – Urban Art

Claes Oldenburg - Whimsical Pop Art Ed Ruscha – Pop-Word Illusions Sam Lewis Francis – Splatter-Stain Victor Vasarely – Geometric Images Lowell Nesbitt – Super Real Object Chris Ofili – Mod Nigerian Figure Hao Hong – Illusion, Preconception Robert C. Kauffmann – Mod Sculpture Tom Lovell – Western Genre Fritz Willis – Pin-Up Girl Illustration Serge Poliakoff – Abstract Painting Henri-Jean Martin - Neo-Impressionist Nicola Simbari – Landscape and Figure Noel Mahaffey – Urbanscape, Nocturne George Wesley Bellows - Genre, Portrait Peter Wegner – Paintings, Collages Keith Haring – *Pop-Modern* Raul Anguiano – Mexican Historical Leonardo Nierman – Expressionist Jesus Urbieta – Abstract Hans Hofmann – Abstract Expressionist Frank Lloyd Wright – Abstract Drawing Harry Bertoia – Sculpture-Kinetic **Agnes Bernice Martin** – *Grid Images* Alexander Calder – Sculptor-Kinetic David Remfry – Modernist Figure Jun Kaneko – Ceramic Sculptural Frank Stella – Geometric, Collage **Edouard Cortes** – *Street Scene* **Robert Henri** – Portrait, Realist **Robert Havell** – *Engraving*, *Wildlife* Jesse Talbot – Inspiring Landscapes **Jasper Francis Cropsey -** Landscapes **Emile-Antoine Bourdelle** – *Sculpture* Adolph Alexander Weinman – *Sculpture* Albert Bierstadt – Western Landscapes George Catlin – Indian Genre-Figure George Cope – Trompe Still Life **Everett Shinn** – Urban Genre, Mural John Ferguson Weir – Portrait, Genre Childe Hassam – Impressionist Jean-Gabriel Domergue – Parisien **Peter Tunney – Graphic Art**

Some Items and Collections Appraised (updated, March 2015)

- Oscar Wilde hand written letters
- Viola, attributed to Laurentius Guadagnini, 18th century
- 16 Faberge Eggs
- 77 carved ivory figurines
- Lowery Director LC35 organ
- Thomas Jefferson signed personal letter
- 75 assorted signed Sports Memorabilia items
- 1945 C.F. Martin & Co. model 000-28 acoustic guitar
- 25,600 pair of designer flip flop sandals
- 41 assorted shot guns, rifles, and hand guns
- Yamaha C-7 concert grand piano
- Peters, Cragg & Co. 1872 grand piano
- "The Bill of Rights", Property of State of North Carolina
- 1977 Gibson Les Paul Custom guitar
- 19th century carousel horse
- 1860 Colt Army 44 caliber revolver
- 20" Bebe original doll with Jumeau labeled body
- Log book and flag, S.S. Roanoke steamship (19th century)
- Salvi Arianna Concert Grand Pedal Harp
- Men's Rolex Oyster Explorer II watch, model 16570
- 1929 Ford Model A auto, restored
- 1956 Gibson Les Paul Junior vintage sunburst guitar
- Abraham Lincoln hand written letter
- King George II 1734 Indenture
- Thomas Percival signed mantle clock, circa 1800
- Baldwin model C152 Baby Grand Piano, circa 1926-27
- NY Islanders season tickets and VIP parking passes
- "True Companion" (two people) mausoleum crypt
- Bronze Astrolabe, maker Sabastia De Goes, dated 1656
- Hand-blown 30 ft. long glass replica of Churchhill Downs
- SciFi author Harlan Ellison's typewriter
- Massachusetts Land Grant from 1646
- Baccarat bronze and crystal chandelier, circa 1890
- 1965 Fender Stratocaster, custom Olympic White
- George Washington signed letter, dated 24 September 1781
- Rolex Submariner watch, model 16610
- Civil War Medal of Honor
- 19th Century Naval Victory Medal
- 19th Century Plantation Canoe
- 5,000+ Sports Memorabilia Collection
- Furnishings of 200+ Unit Apartment Complex
- Tiffany Studios, NY Table Lamp
- Lamborghini Diablo VT Automobile
- Freighliner 30 Ft. Diesel RV/Motor Home
- Marine Technology 39 Ft. High Performance Boat
- Custom-Built Chopper Motorcycle
- Kenworth Company 7.2L Truck
- \$750K of Gold Bullion

- Pele signed World Cup Jersey
- 10,000+ Stamp Collection in 12 volumes
- Commerical Grade Washers/Dryers in Laundromat
- Luxury Safe Solitaire by Buben & Zorweg
- Mihaly Remenyi Violin
- Intellectual Property for Published Non-Fiction Books
- 150 Vintage/Antique Metal Advertising Signs
- 2004 MLB World Series Ring

Expert Witness Testimony

Circuit Court, 11th Judicial Circuit, Miami-Dade Co., FL, Case #12-26673 CA 10, Partnership Dissolution, Al Copeland Investments, Inc v. Jeffrey Soffer, expert for Al Copeland Investments, 9/12/14

Circuit Court, 17th Judicial Circuit, Broward Co., FL, Case #FMCE14-000003, Marital Dissolution, Rosaler v. Rosaler, expert for Sharon Rosaler (Mark London, Esq.), 12/22/14

Circuit Court, 17th Judicial Circuit, Broward Co., FL Case #FMCE 13-000123 (44), Marital Dissolution, Meli v. Meli, expert for Paul Meli (Joel Kirschbaum, Esq.), 4/29/15

Circuit Court, 15th Judicial Circuit, Palm Beach Co., FL Case #502014DR008045XXXSB, Marital Dissolution, Gatz v. Gatz, expert for Bart Gatz (Adam Jacobson, Esq.), 6/5/15

Circuit Court, 17th Judicial Circuit, Broward Co., FL Case #FMCE 12-014787 (38/90), Marital Dissolution, Goodman v. Goodman, expert for Ornella Goodman (Katherine Birnbaum, Esq.), 6/26/15

Circuit Court, 6th Judicial Circuit, Pinellas Co. FL, Case #09-012156-CI-19, Leasehold Dissolution, Park Place Property, LLP v. Gregory W. Nestor MD LLC, expert for Park Place Property, (Bush Ross) 8/10/15

Circuit Court, 10th Judicial Circuit, Highlands Co. FL, Case #FC-13-1319, Marital Dissolution, Compton v. Compton, expert for Hosmer Lee Compton, (Rafool & Hernandez), 9/22/15

Circuit Court, 17th Judicial Circuit, Broward Co. FL, Case #14 CA 006668 (09), Damage Dispute, Tiffani Fleagane v. Carpen, expert for Tiffani Fleagane, 4/8/16

Circuit Court, 20th Judicial Circuit, Charlotte Co., FL Case #14-3005-CA, Grabin v. Grabin, Marital Dissolution, expert for Gary Grabin (Charles T. Boyle, Esq.), 6/28/16