

MaROUS & COMPANY

October 31, 2016

Invenergy LLC
One South Wacker Drive, Suite 1800
Chicago, Illinois 60606

Attention: Mr. Michael S. Blazer, Senior Vice President and General Counsel

Subject: Survey of Assessors
Illinois Counties with Wind Farms

Dear Mr. Blazer:

In accordance with your request, the initial Survey of Assessors in the 18 counties in which wind farms currently are operational has been updated. As with the initial survey, the supervisor of assessments or a staff member was interviewed. The interviews were intended to allow the assessment officials to share their experience regarding the impact of the wind farm(s) upon the market values and/or the assessed values of surrounding properties. The initial interviews were conducted in March 2015; the update interviews were conducted in October, 2016.

Conclusions of the Updated Study

Based on these interviews:

- Without exception, the interviewees reported that there was no market evidence to support a negative impact upon residential property values as a result of the development of and the proximity to a wind farm facility. In some counties, this results from the very rural nature of the area in which the projects are located;
- There have been no tax appeals in any county based upon wind farm-related concerns.
- In the past 18 months, the assessor's offices have not experienced a real estate tax appeal based upon wind farm-related concerns. As of the date of this report, there are more than 46 wind farms with 2,348 wind turbines and more than 1,000,000 properties situated within these counties. There have been no reductions in assessed valuations related to wind turbines.
- Residential assessed values have fluctuated consistently countywide as influenced by market conditions, with no regard for proximity to a wind farm.
- Agricultural properties are taxed based upon a productivity formula that is not impacted by market data and by external influences.

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Scope of Project

Exclusive of Vermilion County, the supervisors of assessments were interviewed. Ms. Yvonne Robinson, a staff member in the Vermilion County Assessor's office was interviewed. Each of the interviewees was familiar with the wind farm(s) located within their respective county. The following is the list of County Supervisors of Assessments contacted:

1. Stephenson County	Mr. Ronald A. Kane	815-235-8260
2. DeKalb County	Ms. Robin L. Brunschon	815-895-7120
3. Lee County	Ms. Wendy Ryerson	815-288-4483
4. Henry County	Ms. Lindi M. Kernan	309-937-3570
5. Bureau County	Mr. Thomas Sweeney	815-875-6478
6. LaSalle County	Ms. Stephanie R. Kennedy	815-434-8233
7. Grundy County	Mr. Thomas R. Hougas	815-941-3269
8. Stark County	Ms. Renee Johnson	309-286-7172
9. Marshall County	Ms. Patricia Heath	309-246-2350
10. Woodford County	Ms. Mary Bell	309-467-3708
11. Livingston County	Ms. Shelly Renkin	815-844-7214
12. Tazewell County	Mr. Gary Twist	309-477-2275
13. McLean County	Mr. Robert T. Kahman	309-888-5131
14. Ford County	Ms. Patricia Langland	217-379-9430
15. Iroquois County	Mr. Robert Yergler	815-432-6978
16. Logan County	Ms. Denise Martinek	217-732-9635
17. Champaign County	Ms. Paula Bates	217-384-3762
18. Vermillion County	Mr. Matthew R. Long (Yvonne Robinson)	217-554-1940

A map indicating the location of the Assessor's office in each of these counties is included in this memorandum. A second map illustrates the location of the wind farms in each of these counties.

Residential Market Values

Without exception, the interviewees reported that there was no market evidence to support a negative impact upon residential property values as a result of the development of and the proximity to a wind farm facility. Either as a request by a county board, in an attempt to appropriately assess newly constructed residences, or to support current assessed values, the supervisors of assessments have been particularly attentive to market activity in the area of the wind farms.

Iroquois County Supervisor of Assessments, Mr. Robert Yergler, is a real estate appraiser who has done extensive work in Livingston County. He reports that in addition to the existence of little data to suggest

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an impact in Iroquois County, he has not found any evidence to support adjustments for proximity to turbines in his private work.

Mr. Robert T. Kahman, the McLean County Supervisor of Assessments, is expecting to conduct a survey in early 2017 in response to a board member's concerns. He reported "an explosion" of sales in 2016 due to improving market conditions overall.

Bureau County Supervisor of Assessments Mr. Thomas Sweeney was asked by the county board to prepare an analysis to determine the impact upon market values of residential properties as a result of the development of wind farms within the county. Mr. Sweeney was able to find three properties and to study their successive sales, both before and after the development of the wind farm. His findings included:

- Property #1 sold for significantly less than the previous sale. The property owner was adamantly opposed to the development of the wind farm. The seller no longer had a use or interest in owning the property after the development of the wind farm and sold it. Mr. Sweeney considered the sale price to be a statistical outlier that was heavily influenced by the conditions of sale.
- Property #2 sold for "a little more" than its previous sale before the development of the wind farm.
- Property #3 sold for more in the later sale than in the earlier sale, but for less than the assessor's opinion of market value.

The findings were reported to the county board. The conclusion of the assessor and the county board was that, based upon the limited amount of market data available, there was no evidence of diminution in property values due to the wind farm. Mr. Sweeney is conducting a new study that he expects to be made public at the end of 2016.

In determining the assessed values of two residences constructed near the Rail Splitter wind farm, the Logan County Supervisor of Assessments Ms. Denise Martinek, studied the sales of nine residential properties in the area. Exclusive of one property, the sale prices "stayed the same, or actually increased" in the later sales than in the earlier sales of the same properties. The exception, the residence that sold for less, was a foreclosure property in its later sale.

Former Ford County Supervisor of Assessments, Ms. Candice D. Short, previously reported "no complaints" and "haven't had any appeals" from residential property owners. Additionally, Ms. Short reported that, since the completion of the Pioneer Trail wind farm, the sale prices of residences in the surrounding area have sold above the assessor's opinion of market value.

The former Champaign County Assessor, Mr. Stan Jenkins, reported that his office "has no evidence that the wind farms have had an impact on surrounding property values, positively or negatively". His successor indicated that nothing has changed since her arrival in April 2016.

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Mr. Jenkins and Ms. Martinek stated that discussions among Illinois county assessors have indicated a general agreement that there is no proof that the wind farms have any impact upon property value.

Residential Assessed Values, Complaints/Tax Appeal Filings

The assessors reported that there have been no tax appeal filings based upon wind farm issues.¹

Ms. Patricia Langland, who replaced Ms. Short in Ford County, reported no tax appeals but several inquiries from property owners as to when they would get their rebates from the energy companies. This apparently was triggered by such payments being made in a nearby county.

Ms. Renee Johnson, Stark County Supervisor of Assessments, reported that the owner of a residence in the area of the Camp Grove wind farm had complained of the wind farm noise but did not file a tax appeal. Subsequently, the property sold in excess of the assessor's opinion of market value.

McLean County Supervisor of Assessments, Mr. Robert T. Kahman, previously reported that property owners have come to his office presenting newspaper articles that claimed a negative impact upon property values due to wind farms. The articles are not accepted as evidence, but rather the property owners are invited to collect their own market data that support their claim of a diminution in value. Thus far, no property owners have submitted market data that contradict the data collected by the assessor's office.

Mr. Kahman reported expecting complaints and/or tax appeal filings in regard to the wind turbine constructed on the Heartland Community College campus. No complaints or tax appeal filings have been submitted regarding the college's wind turbine. Both single-family and multifamily properties are located within 1,900 feet of the wind turbine. The following aerial photograph depicts the location of the Heartland Community College campus, its wind turbine, and the neighboring residential development.

1 A previously reported tax appeal in Vermilion County was not actually filed. A law suit by that property owner (Hartke) was apparently filed in 2013 against the Supervisor of Assessments in Vermilion County; however, the Assessor's office reports that there has been no further action on the matter.



Consistently, the assessors reported that whatever initial concern there may have been regarding property values during the planning and approval stages of the various wind farms dissipated once the wind farm was constructed. Repeatedly, where initially there had been community opposition to the development of a wind farm, the resultant facility is no longer perceived as having a negative influence upon property values. According to former LaSalle County Assessor Ms. Linda Kendall, “initially, there had been consternation regarding the development of wind farms and the potential impact upon property values. The impact is no longer a concern”. The public perception of a negative impact upon property values due to wind farms constructed as early as 2003 had not materialized, and the assessors have reported an absence of tax appeal filings based upon wind farm-related issues.

Agricultural Values/Assessed Values

The assessed values of agricultural properties are established based upon a productivity formula and are not driven by market data. Reportedly, assessed values of agricultural properties have increased by 10 percent annually in recent years and are projected to continue increasing at that rate for the near future.

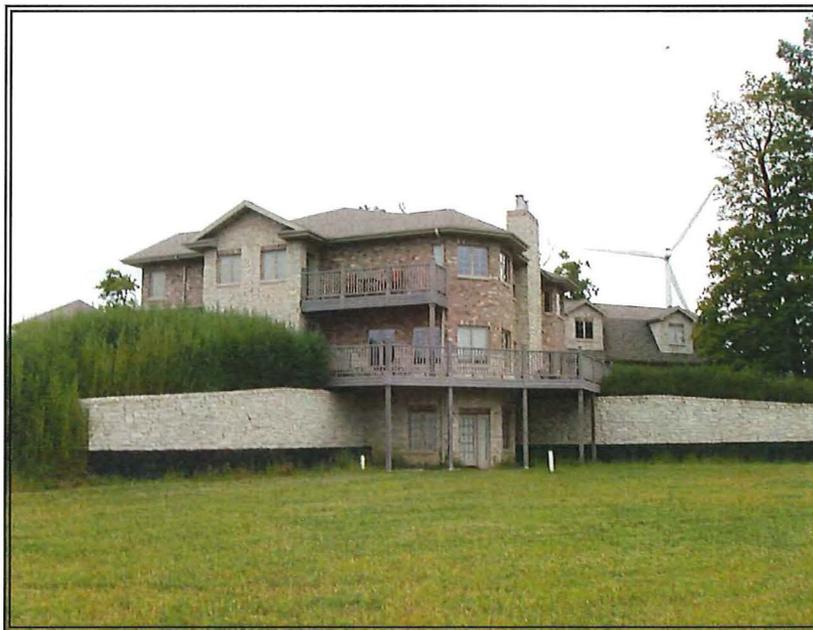
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The assessors reported that no complaints have been received and/or no tax appeal filings have been filed for agricultural properties within the wind farm footprint.

New Residential Construction

Several assessors reported new residential development in the area of wind farms. The Lee County Supervisor of Assessments Ms. Wendy Ryerson, reported that a subdivision of 11 improved residential lots was developed prior to the construction of the wind farm, and the lot sales and construction of the residences occurred after the announcement of the development of the wind farm.

There were several reports of construction of scattered large acreage farm house residences in the area of wind farm properties. The McLean County Assessor reported the construction of a 4,821-square-foot single-family residence in the area of Arrowsmith, Illinois. The residence, at 8144 North 3100 East Road, is located 1,113 feet from a wind turbine on an adjacent property. The residential building and surrounding site improvements including a swimming pool have an assessor's opinion of market value of \$878,467. The following photograph and aerial photograph depict the residence and the nearby wind turbine(s).



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Based on this survey, it does not appear that the Supervisors of Assessments in any of the counties in Illinois have reason to believe that the location of wind turbines in their county has had a negative impact on property values.

Respectfully submitted,

MaRous & Company

Michael S. MaRous, MAI, CRE
Illinois Certified General - #553.000141 (9/17 expiration)

MICHAEL S. MAROUS

STATEMENT OF QUALIFICATIONS

Michael S. MaRous, MAI, CRE, is president and owner of MaRous and Company. He has appraised more than \$15 billion worth of primarily investment-grade real estate in more than 25 states. In addition to providing documented appraisals, he has served as an expert witness in litigation proceedings for many law firms; financial institutions; corporations; builders and developers; architects; local, state, county, and federal governments and agencies; and school districts in the Chicago metropolitan area. His experience in partial interest, condemnation, damage impact, easement (including aerial and subsurface), marital dissolutions, bankruptcy proceedings, and other valuation issues is extensive. He has provided highest and best use, marketability, and feasibility studies for a variety of properties. Many of the largest redevelopment areas and public projects, including Interstate 355, the O'Hare International Airport expansion, the Midway Airport expansion, and the McCormick Place expansion, are part of Mr. MaRous' experience. Also, he purchases and develops real estate for his own account.

APPRAISAL AND CONSULTATION EXPERIENCE

Business Parks Distribution Centers	Industrial Properties Manufacturing Facilities Research Facilities	Self-storage Facilities Warehouses
Auto Sales/Service Facilities Banquet Halls Big Box Stores	Commercial Properties Gasoline Stations Hotels and Motels Office Buildings	Restaurants Shopping Centers Theaters
Bowling Alleys Cemeteries Farms Golf Courses	Special-Purpose Properties Lumber Yards Nurseries Riverboat Gambling Facilities Schools Stadium Expansion Issues	Tank Farms Underground Gas Aquifers Utility Corridors Waste Transfer Facilities
Apartment Complexes Condominium Conversions	Residential Properties Condominium Developments Single-family Residences	Subdivision Developments Townhouse Developments
Agricultural Alleys Commercial	Vacant Land Easements Industrial Residential	Right of Ways Streets Vacations
Corporations Financial Institutions	Clients Law Firms Not-for-profit Associations	Private Parties Public Entities

EDUCATION

B.S., Urban Land Economics, University of Illinois, Urbana-Champaign
Continuing education seminars and programs through the Appraisal Institute
and the American Society of Real Estate Counselors and real estate brokerage classes

PUBLIC SERVICE

Mayor, City of Park Ridge, Illinois (2003-2005)
Alderman, City of Park Ridge, including Liaison to the Zoning Board of Appeals and Planning and Zoning and
Chairman of the Finance and Public Safety Committees (1997-2005)

PROFESSIONAL AFFILIATIONS AND LICENSES

Appraisal Institute, MAI designation, Number 6159
Counselors of Real Estate, CRE designation
Illinois Certified General Real Estate Appraiser, License Number 553.000141 (9/17)
Wisconsin Certified General Real Estate Appraiser, License Number 1874-10 (12/17)
Minnesota Certified General Real Estate Appraiser, License Number 40330656 (8/18)
Pennsylvania Certified General Real Estate Appraiser, License Number GA004181 (6/17)
Iowa Certified General Real Estate Appraiser, License Number CG03468 (6/17)
Licensed Real Estate Broker (Illinois)

PROFESSIONAL ACTIVITIES

Mr. MaRous is past president of the Chicago Chapter of the Appraisal Institute. He is former chair and vice chair of the National Publications Committee and has sat on the board of *The Appraisal Journal*. In addition, he has served on and/or chaired more than fifteen other committees of the Appraisal Institute, the Society of Real Estate Appraisers, and the American Institute of Real Estate Appraisers.

Mr. MaRous served as chair of the Midwest Chapter of the Counselors of Real Estate in 2006 and 2007 and has served on the National Board since 2011. He has sat on the Chicago Chapter Board of Directors, the Editorial Board of *Real Estate Issues*, and on various other committees.

Mr. MaRous also is past president of the Illinois Coalition of Appraisal Professionals. He also has been involved with many other professional associations, including the Real Estate Counseling Group of America, the Northwest Suburban Real Estate Board, the National Association of Real Estate Boards, and the Northern Illinois Commercial Association of Realtors.

PUBLICATIONS AND PROFESSIONAL RECOGNITION

Mr. MaRous has spoken at more than 20 programs and seminars related to real estate appraisal and valuation.

Author

"Low-income Housing in Our Backyards," *The Appraisal Journal*, January 1996
"The Appraisal Institute Moves Forward," *Illinois Real Estate Magazine*, December 1993
"Chicago Chapter, Appraisal Institute," *Northern Illinois Real Estate Magazine*, February 1993
"Independent Appraisals Can Help Protect Your Financial Base," *Illinois School Board Journal*, November-December 1990
"What Real Estate Appraisals Can Do For School Districts," *School Business Affairs*, October 1990

Awards

Appraisal Institute - George L. Schmutz Memorial Award, 2001
Chicago Chapter of the Appraisal Institute - Heritage Award, 2000
Chicago Chapter of the Appraisal Institute - Herman O. Walther, 1987 (Distinguished Chapter Member)

Reviewer or Citation in the Following Books

Appraisal of Real Estate, Fourteenth Edition, 2013
Appraisal of Real Estate, Thirteenth Edition, 2008
Appraisal of Real Estate, Twelfth Edition, 2001
Subdivision Valuation, 2008
Real Estate Damages, 2008
Valuation of Apartment Properties, 2007
Valuation of Billboards, 2006
Appraising Industrial Properties, 2005
Valuation of Market Studies for Affordable Housing, 2005
Valuing Undivided Interest in Real Property: Partnerships and Cotenancies, 2004
Analysis and Valuation of Golf Courses and Country Clubs, 2003
Dictionary of Real Estate Appraisal, Fourth Edition, 2002
Dictionary of Real Estate Appraisal, Sixth Edition, 2015
Valuing Contaminated Properties: An Appraisal Institute Anthology, 2002
Hotels and Motels: Valuation and Market Studies, 2001
Land Valuation: Adjustment Procedures and Assignments, 2001
Appraisal of Rural Property, Second Edition, 2000
Capitalization Theory and Techniques, Study Guide, Second Edition, 2000
Guide to Appraisal Valuation Modeling Land, 2000
Appraising Residential Properties, Third Edition, 1999
Business of Show Business: The Valuation of Movie Theaters, 1999
GIS in Real Estate: Integrating, Analyzing and Presenting Locational Information, 1998
Market Analysis for Valuation Appraisals, 1995

REPRESENTATIVE WORK OF MICHAEL S. MAROUS

Headquarters/Corporate Office Facilities in Illinois

Fortune 500 corporation facility, 200,000 sq. ft., Libertyville
Corporate headquarters, 300,000 sq. ft. and 500,000 sq. ft., Chicago
Fortune 500 corporation facility, 450,000 sq. ft., Northfield
Major airline headquarters, 1,100,000 million sq. ft. on 47 acres, Elk Grove Village
Former communications facility, 1,400,000 million sq. ft. on 62 acres, Skokie and Niles
Corporate Headquarters, 1,500,000+ sq. ft., Lake County
Former Sears Headquarters Redevelopment Project, Chicago

Office Buildings in Chicago

401 South LaSalle Street, 140,000 sq. ft.
134 North LaSalle Street, 260,000 sq. ft.
333 North Michigan Avenue, 260,000 sq. ft.
171 West Randolph Street, 360,000 sq. ft.
20 West Kinzie Street, 405,000 sq. ft.
55 East Washington Street, 500,000 sq. ft.
10 South LaSalle Street, 870,000 sq. ft.
222 West Adams, 1,000,000 sq. ft.
175 West Jackson Boulevard, 1,450,000 sq. ft.
227 West Monroe, 1,800,000 sq. ft.
10 South Dearborn Street, 1,900,000 sq. ft.

Hotels in Chicago

10 E. Grand Avenue (Hilton Garden Inn)
106 East Superior Street (Peninsula Hotel)
140 East Walton Place (The Drake Hotel)
676 North Michigan Avenue (Omni Chicago Hotel)
One West Wacker Drive (Renaissance Chicago Hotel)
320 North Dearborn Street (Westin Chicago River North)
505 North Michigan Avenue (Hotel InterContinental)

Large Industrial Properties in Illinois

Large industrial complexes, 400,000 sq. ft., 87th Street and Greenwood Avenue, Chicago
Distribution warehouse, 580,000 sq. ft. on 62 acres, Champaign
Publishing house, 700,000 sq. ft. on 195 acres, U.S. Route 45, Mattoon
AM Chicago International, 700,000± sq. ft. on 41 acres, 1800 West Central, Mt. Prospect
Nestlé distribution center, 860,000 sq. ft. on 153 acres, DeKalb
Fortune 500 company distribution center, 1,000,000 sq. ft., Elk Grove Village
U.S. Government Services Administration distribution facility, 860,000 sq. ft., 76th Street and Kostner Avenue, Chicago
Self-storage facilities, various Chicago metropolitan locations

Vacant Land in Illinois

15 acres, office, Northbrook	450 acres, residential, Wauconda
20 acres, residential, Glenview	475± acres, various uses, Lake County
25 acres, Hinsdale	650 acres, Hawthorne Woods
55 acres, mixed-use, Darien	650 acres, Waukegan/Libertyville
75 acres, I-88 at I-355, Downers Grove	800 acres, Woodridge
100± acres, various uses, Lake County	900 acres, Matteson
140 acres, Flossmoor	1,000± acres, Batavia area
142 acres, residential, Lake County	2,000± acres, Northern Lake County
160 acres, residential, Cary	5,000 acres, southwest suburban Chicago area
200 acres, mixed-use, Bartlett	Landfill expansion, Lake County
250 acres, Island Lake	

Business and Industrial Parks

Chevy Chase Business Park, 30 acres, Buffalo Grove
Carol Point Business Center, 300-acre industrial park, Carol Stream, \$125,000,000+ project
Internationale Centre, approximately 1,000 acre-multiuse business park, Woodridge

Retail Facilities

20 Community shopping centers, various Chicago, Metropolitan locations
Big-box uses, various Chicago metropolitan locations
Gasoline Stations, various Chicago metropolitan locations
More than 30 single-tenant retail facilities larger than 80,000 sq. ft., various Chicago metropolitan locations

Residential Projects

Federal Square townhouse development project, 118 units, \$15,000,000+ sq. ft. project, Dearborn Place, Chicago
Marketability and feasibility study, 219 East Lake Shore Drive, Chicago
Riverview II, Chicago, Old Town East and West, Chicago, Museum Park Lofts II, Museum Park Tower 4, University Commons, Two River Place, River Place on the Park, Chicago

Market Impact Studies

Land fill projects in various locations
Quarry expansions in Boone and Kendall counties
Commercial development and/or parking lots in various communities
Zoning changes in various communities
Waste transfer stations in various communities

Energy Projects

Oakwood Hills Energy Center, McHenry County Illinois, market impact analysis
Brookhaven, New York, solar energy production facility, consulting
Walnut Ridge Wind Farm, Bureau County, Illinois, market impact analysis
Twin Forks Wind Farm, Macon County, Illinois, market impact analysis
Pleasant Ridge Wind Farm, Livingston County, Illinois, consulting
Commonwealth Edison, high tension lines, market impact analysis
Lackawanna Power Plant, Lackawanna County, Pennsylvania, market impact analysis

Properties in Other States

330,000 sq. ft., Newport Beach, California
Former government depot/warehouse and distribution center, 2,500,000 sq. ft. on 100+ acres, Ohio
Shopping Center, St. Louis, Missouri
Office Building, Clayton, Missouri
Condominium Development, New York, New York

Airport Related Properties

Mr. MaRous has done valuations on more than 100 parcels in and around O'Hare International Airport, Chicago Midway Airport, Palwaukee Municipal Airport, Chicago Aurora Airport, DuPage Airport, and Lambert-St. Louis International Airport

REPRESENTATIVE CLIENT LISTING OF MICHAEL S. MAROUS

Law Firms

Botti Law Firm, P.C.	Holland & Knight LLP	Rosenthal, Murphey, Coblentz & Donahue
Alschuler, Simantz & Hem LLC	Ice Miller LLP	Rubin & Associates, P.C.
Ancel, Glink, Diamond, Bush, DiCanni & Krafthefer	Jenner & Block	Ryan and Ryan, P.C.
Arnstein & Lehr LLP	Jeep & Blazer LLC	Reed Smith LLP
Berger, Newmark & Fenchel P.C.	Kinnally, Flaherty, Krentz, Loran, Hodge & Mazur PC	Sarnoff & Baccash
Berger Schatz	Kirkland & Ellis LLP	Scariano, Himes & Petrarca, Chtd.
Carmody MacDonald P.C.	Klein, Thorpe & Jenkins, Ltd.	Schiff Hardin LLP
Crane, Heyman, Simon, Welch & Clar	McDermott, Will & Emery	Schiller, DuCanto & Fleck LLP
Daley & George, Ltd.	Mayer Brown	Schirott, Luetkehans & Garner, LLC
DLA Piper	Michael Best & Friedrich LLP	Schuyler, Roche & Crisham, P.C.
Dreyer, Foote, Streit, Furgason & Slocum, P.A.	Morrison & Morrison, Ltd.	Sidley Austin LLP
Drinker, Biddle & Reath LLP	Bryan E. Mraz & Associates	Sonnenschien, Nath & Rosenthal LLP
Figliulo & Silverman, P.C.	Neal, Gerber & Eisenberg, LLP	Storino, Ramello & Durkin
Foran, O'Toole & Burke LLC	Neal & Leroy LLC	Thomas M. Tully & Associates
Franczek Radelet P.C.	O'Donnell Haddad LLC	Thompson Coburn, LLP
Freeborn & Peters LLP	Owens, Owens & Rinn, Ltd.	Tuttle, Vedral & Collins, P.C.
Gould & Ratner LLP	Prendergast & DelPrincipe	Vedder Price
Greenberg Traurig LLP	Rathje & Woodward, LLC	vonBriesen & Roper, SC
Helm & Wagner	Raysa & Zimmermann, LLC	Winston & Strawn LLP
Robert Hill Law, Ltd.	Righeimer, Martin & Cinquino, P.C.	Worsek & Vihon LLP
Hinshaw & Culbertson LLP	Robbins, Salomon & Patt, Ltd.	
	Rosenfeld Hafron Shapiro & Farmer	

Financial Institutions

AmericaUnited Bank and Trust	First Northwest Bank	Northern Trust Bank
Charter One	Glenview State Bank	Northview Bank & Trust
Citibank	Harris Bank	Private Bank & Trust Co.
Cole Taylor Bank	Itasca Bank and Trust	State Financial Bank
Covest Banc	Lake Forest Bank & Trust	Winfield Community Bank
First Bank of Highland Park	MB Financial Bank	Wintrust Bank Group
First Midwest Bank	Midwest Bank & Trust Company	

Corporations

Advocate Health Care System	CorLands	Loyola University Health System
Alliance Property Consultants	CVS	Marathon Oil Corporation
American Stores Company	Edward R. James Partners, LLC	Meijer, Inc.
Archdiocese of Chicago	Enterprise Development Corporation	Menards
Arthur J. Rogers and Company	Enterprise Leasing Company	Mesirow Stein Real Estate, Inc.
BP Amoco Oil Company	Exxon Mobil Corporation	Paradigm Tax Group
Christopher B. Burke Engineering, Ltd.	Hamilton Partners	Prime Group Realty Trust
Cambridge Homes	Hollister Corporation	Public Storage Corporation
Canadian National Railroad	Imperial Realty Company	RREEF Corporation
Capital Realty Services, Inc.	Invenergy LLC	Shell Oil Company
Chicago Cubs	Kimco Realty Corporation	Union Pacific Railroad Company
Children's Memorial Hospital	Kinder Morgan, Inc.	United Airlines, Inc.
Chrysler Realty Corporation	Kmart Corporation	
Citgo Petroleum Corporation	Lakewood Homes	
	Lowe's Companies, Inc.	

Public Entities

Illinois Local Governments and Agencies

Village of Arlington Heights	Village of Glenview	Village of Orland Park
Village of Barrington	Glenview Park District	City of Palos Hills
Village of Bartlett	Village of Harwood Heights	City of Prospect Heights
Village of Bellwood	City of Highland Park	City of Rolling Meadows
Village of Brookfield	Village of Hinsdale	Village of Rosemont
Village of Burr Ridge	Village of Inverness	City of St. Charles
Village of Cary	Village of Kildeer	Village of Schaumburg
City of Chicago	Village of Lake Zurich	Village of Schiller Park
Village of Deer Park	Leyden Township	Village of Skokie
City of Des Plaines	Village of Lincolnshire	Village of South Barrington
Des Plaines Park District	Village of Lincolnwood	Village of Streamwood
Downers Grove Park District	Village of Morton Grove	Metropolitan Water Reclamation District of Greater Chicago
City of Elgin	Village of Mount Prospect	City of Waukegan
Elk Grove Village	Village of North Aurora	Village of Wheeling
City of Elmhurst	Village of Northbrook	Village of Wilmette
Village of Elmwood Park	City of North Chicago	Village of Willowbrook
City of Evanston	Village of Northfield	Village of Winnetka
Village of Forest Park	Northfield Township	Village of Woodridge
Village of Franklin Park	Village of Oak Brook	

County Governments and Agencies

Boone County State's Attorney's Office	Forest Preserve District of DuPage County	Lake County
Forest Preserve of Cook County		Lake County Forest Preserve District
Cook County State's Attorney's Office	Kane County	Lake County State's Attorney's Office
DuPage County Board of Review	Kendall County Board of Review	

State and Federal Government Agencies

Federal Deposit Insurance Corporation	Illinois Housing Development Authority	Internal Revenue Service
U.S. General Services Administration	Illinois State Toll Highway Authority	The U.S. Postal Service

Schools

Argo Community High School District No. 217	Consolidated High School District No. 230	Niles Elementary District No. 71
Arlington Heights District No. 25 Township High School District No. 214, Arlington Heights	Darien District No. 61	North Shore District No. 112, Highland Park
Barrington Community Unit District No. 220	DePaul University	Northwestern University
Chicago Board of Education	Elmhurst Community Unit School District No. 205	Rosalind Franklin University
Chicago Ridge District No. 127½	Indian Springs School District No. 109	Roselle School District No. 12
College of Lake County	LaGrange School District No. 105	Schaumburg Community Consolidated District No. 54
Community Consolidated School District No. 146	Loyola University	University of Illinois
	Lyons Township High School District No. 204	Wheeling Community Consolidated District No. 21
	Maine Township High School District No. 207	Wilmette District No. 39