

**KEVIN J. MASTRO**

NorthGreen Associates, LLC
4100 Main Street, Suite 402
Philadelphia, PA 19127

Voice: 215-421-3338
Fax: 215-220-2645
Kevin.J.Mastro@northgreenassociates.com

Function and Specialization

Cost Segregation Services
Fixed Asset Review

Representative Industries

Retail
Real Estate Companies and REIT's
Manufacturing
Hotel

Work History

KPMG, LLP: 2008-2011
Ernst & Young, LLP: 2002-2008
Arthur Andersen, LLP: 2001-2002
Mortenson Construction: 2000-2001

Education

B.S. Construction Management, University
of Washington
B.A. Italian, University of Washington

Professional Associations

LEED Green Associate
Completed three levels of the American
Society of Appraisers (ASA) courses in
Machinery and Technical Specialties.

Background

Kevin is the managing associate at NorthGreen Associates where he focuses on providing and performing cost segregation services. Previously, he worked for the KPMG fixed asset services group from 2008 to December of 2011. Before that he worked seven years for Ernst & Young's cost segregation group and before E&Y he worked for Arthur Andersen in the Valuation Services Group. His primary areas of activity at KPMG were cost segregation, fixed asset review studies for finding misclassified asset lives, and repairs studies which involved finding previously capitalized repair costs eligible for deduction as repairs & maintenance expense. At Ernst & Young he focused primarily on cost segregation of new and acquired properties. During his time at Arthur Andersen he assisted on various valuation projects including real estate, business, and machinery and equipment while focusing mainly on cost segregation. Kevin received a Bachelor of Science in Construction Management from the University of Washington in Seattle, WA. While studying for his BS Kevin worked at a construction jobsite for a construction manager and general contractor, Mortenson Construction. His duties at Mortenson were processing subcontractor payment applications, assisting in writing and pricing change orders, writing request for information to the design team, and posting of changes to the project construction drawings.

Professional and Industry Experience

Kevin's main area of expertise throughout his career has been cost segregation. He has performed studies for property acquisitions and newly constructed facilities. Kevin has performed cost recovery studies on a wide array of property types including: commercial office buildings, apartment buildings, retail stores, shopping malls, restaurants, hotels, auto dealers, golf courses, light industrial facilities, telecom facilities, data centers, banks, biotech, and assisted living. Kevin's fixed asset review study experience includes retail companies, industrial, manufacturing, and real estate companies. Kevin has also performed a Section 179D tax credit study for energy efficient building lighting. This involved calculating the installed lighting energy consumption and demonstrating a certain percentage of savings over a standard building.