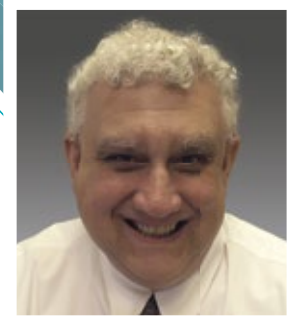


DANIEL E. SMITH, CPA*

DIRECTOR ► TAX & BUSINESS SERVICES

617.807.5145 daniel.smith@marcumllp.com



Daniel Smith has more than 30 years of experience in public and private accounting and specializes in Real Estate Investment Trusts (REITs) and real estate pass-through entities. His portfolio of real estate clients includes healthcare, office buildings, shopping centers and hospitality entities and industrial properties.

Prior to joining Marcum LLP, Mr. Smith was associated with REIT Management and Research LLC, the advisor to three multi-billion dollar REITs which trade on the New York Stock Exchange. From 2001 to 2006, as Tax Manager, he was responsible for all tax compliance and tax planning concerning the REITs and private investments.

From 1991 to 2000, Mr. Smith was Manager of Tax Compliance and Financial Reporting at PaineWebber Properties Incorporated, a major multi-billion dollar syndicator of REITs and real estate limited partnership investments.

Mr. Smith began his career at Ernst & Young.

Professional & Civic Affiliations

American Institute of Certified Public Accountants (AICPA)
Massachusetts Society of Certified Public Accountants (MSCPA)
National Association of Real Estate Investment Trusts (NAREIT)

EXPERTISE

- Real Estate Investment Trusts (REIT)
- Real Estate Partnerships
- Tax Planning

INDUSTRY FOCUS

- Real Estate Investment Funds
- Real Estate
- Private Equity Funds

EDUCATION

- Master of Science, Taxation
Bentley University
- Master of Science, Finance
Bentley University
- Bachelor of Arts,
Economics/Accounting
College of the Holy Cross

MARCUM
ACCOUNTANTS ▲ ADVISORS

marcumllp.com