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## Clients Represented

- US Bank
- Department of Energy
- Pacific Life
- Goldman Sachs
- Starwood Capital
- Municipal Water District of Southern California
- GE Capital
- Textron Financial
- Bureau of Land Management (BLM)
- Jack Nicklaus Companies
- Bank of America
- Clean Harbor
- Nassau County, NY
- Waste Management
- Vulcan Materials
- ClubCorp
- Covanta Energy
- San Francisco Olympic Bid Committee
- Veolia
- State of Rhode Island
- Bank of California
- Republic Services

## Experience

Doug Main, ASA, CCIM, CEC, CRE, MAI, SGA is an Executive Vice President that co-leads CBRE VAS' National Litigation Support & Dispute Analysis and National Sports, Entertainment, Golf, Club & Lifestyle Specialty Practices. Mr. Main's expertise includes a variety of litigation support and dispute consulting / advisory services as well as the preparation and delivery of expert testimony involving bankruptcy, damages, valuation, economic analysis and the impact of detrimental conditions and events (e.g. economic, construction defect, contamination and regulatory). Mr. Main has over 25 years of advisory, appraisal, litigation support, and damage claim experience involving a wide variety of going-concern special purpose businesses and assets such as sector like tourist destinations, sports & event centers, arenas, stadiums, training facilities, professional teams, race tracks, beach clubs, golf clubs, country clubs, marinas swimming and tennis clubs, yacht clubs, gun clubs, ski resorts, water parks, family fun centers, theme parks, museums, movie studio, bowling alleys, RV parks, mobile home parks, islands, timeshares, bundled and unbundled lifestyle resort communities, water rights, vacant land, cell towers, automobile dealerships and infrastructure (i.e. water treatment facilities, sewer, roads, utility assets, bridges, railways, landfills, repositories, prisons, etc.), environmental and nature resources (i.e. wetlands, tidelands, contamination, superfund, mining, gas, water, etc.) as well as energy and power plants (i.e., coal-fired, waste-to-energy, bio/feedstock, methane, petroleum, solar, natural gas, wind power, nuclear, etc.).

For nearly 20 years Mr. Main was a Managing Director at two of the industries largest Professional Services firms (Deloitte and PricewaterhouseCoopers) where he led a national team of advisors and valuers. Prior to his 12 years as a Managing Director at Deloitte and the National Leader in the infrastructure / waste management and lifestyle & leisure specialty service practices, Mr. Main was the Director of PricewaterhouseCoopers'(PwC) Special Purpose Group.

Mr. Main's C-Suite relationships have resulted in a geographic experience that covers markets throughout the United States and internationally (e.g., Aruba, Australia, Bahamas, Brazil, Canada, Chile, China, Egypt, France, Germany, India, Israel, Jamaica, Japan, Jordan, Morocco, Mexico, Nigeria, Pakistan, Portugal, Puerto Rico, Qatar, South Africa, Spain, United Kingdom, Trinidad and Tobago, and others).

Mr. Main's specialized expertise includes portfolio valuation and analyses, merger and acquisition due diligence, investment and SOWT analyses, partial interest valuations, highest and best use analyses, event and damage claim matters, workouts and bankruptcy, property tax, estate tax and divorce valuations, financial and operating benchmarking, due diligence investigations and distressed real estate strategy and repositioning studies, market studies, purchase allocations, a variety of valuations and reviews for financial reporting purposes, asset impairment and FIRPTA valuations, as well as detrimental condition, damage, and event impact claim studies and valuations, and litigation support and expert witness testimony.

He has been published or quoted in the New York Times, Time Magazine, The Washington Post, Atlanta Journal Constitution, Merrill Lynch Research Report – Environmental Sector, Valuation Magazine, Los Angeles Times, Korpacz Real Estate Investor Survey®, The Boardroom, San Diego Tribune, Baltimore Business Journal, Urban Land Institute, Orange County Business Journal, PwC Global Real Estate Now, Waste News, Chartwell's Solid Waste Digest, and Waste Age, Los Angeles Business Journal, Golf Business Magazine, and Crittenden's Resort Report/Golf Business & Real

*Executive VP, Atlanta*

## Clients Represented

- Pebble Beach Companies
- Coca-Cola Enterprises
- NiSource
- TVA (Tennessee Valley Authority)
- Florida Panthers
- Arnold Palmer Golf
- City of Arlington
- Contra Costa Solid Waste Authority
- City of San Diego, CA
- Commercial Bank
- Travis County, TX
- National Park Service
- City of Cincinnati, OH
- Duke Energy
- City of Cincinnati, OH
- GE Power
- Recology Inc.
- City of Venture, CA
- PG&E
- Starwood Capital
- Chevron Corporation
- GPB Capital
- California Portland Cement
- Rumpke
- Alston & Bird, LLP
- Advance Disposal
- Vulcan Material Company
- US Ecology
- City of Bryan, TX
- Commercial Bank
- Casella Waste Systems
- City of Ft Worth, TX
- Greenberg Glusker Fields Claman & Machtinger, LLP
- Jones Day
- LinksCorp
- GPB Capital
- Municipal Water District of Southern California (MWDSC)
- U.S. Department of Justice

Estate. Mr. Main was a guest expert on a cable news channel. Mr. Main was awarded Club Consultant of the Year by Boardroom Magazine.

Additionally, Mr. Main has lectured and is a frequent speaker on such subjects as market studies, leasing, franchise and operational/management contracts, real estate and business valuation, financing, acquisition and disposition, property tax, damages, accounting reporting and compliance matters related to valuation, operational reviews and consulting. Mr. Main has presented various valuation and market demand seminars and/or education sessions for the Counselors of Real Estate (CRE), Urban Land Institute (ULI), American Society of Appraisers (ASA), Appraisal Institute (AI), International Right of Way Association (IRWA), International Association of Assessing Officers (IAAO), Continuing Legal Education (CLE) International, Environmental Industry, International Electronics Recycling Conference, Merrill Lynch, Institute for International Research (IIR), National Golf Foundation (NGF), Renewable Waste, Urban Land Institute (ULI), and others.

## Testimony

Mr. Doug Main has provided expert testimony in number of states including California, Arizona, Texas, Georgia, South Carolina, North Carolina, New York, New Hampshire, Washington, South Dakota, Montana, Illinois, Kansas, New Jersey, as well as internationally in Canada.

Mr. Main was an instructor / trainer for Jones Day (law firm) at its National Institute for Trial Advocacy (NITA) education program entitled Deposition and Testimony of Financial Expert Program held in Los Angeles, California (April 2016) and in Dallas, Texas (March 2017).

He has also testified in District, Superior and Federal Courts, as well as in various mediation and arbitration venues, and has provided testimony more than 60 times.

## Professional Affiliations

- American Society of Appraisers (ASA)
- Commercial Investment Real Estate Institute (CCIM)
- Certified Environmental Consultant (CEC)
- Member of the Counselors of Real Estate (CRE)
- Member of the Appraisal Institute (MAI)
- Member of the Society of Golf Appraisers (SGA)
- National Association of Realtors (NAR)
- Former Manuscript Reviewer for the Appraisal Institute (AI)
- Former Manuscript Reviewer for the International Association of Assessing Officers (IAAO)
- Former Chair of the Georgia Chapter of the Counselors of Real Estate (CRE)
- Former Secretary and Vice President of the SGA (Society of Golf Appraisers)
- Former - Co-chairman of Experience Credit Review Committee (SoCal Chapter)
- Awarded a Lifetime Teaching Credential to teach college level Economics and Real Estate at CCC (California Community Colleges)
- SWANA Landfill Operations – Part I & Part II

## Sample of Speaking Engagements / Publications

- Speaker at the International Association of Assessing Officers (IAAO) Conference, "The Payout: Understanding Casino/Gaming Valuations", Grand Rapids, MI
- Speaker at the Appraisal Institute's "Mastering Appraisal Fundamentals", Atlanta, GA
- Speaker at the Environmental Industry Association, "Putting A Value on Your Business," Las Vegas, NV
- Speaker for the Merrill Lynch hosted Waste Acquisition Industry Conference Call
- Speaker and Master of Ceremonies at the Appraisal Institute's Western Regional Real Estate Conference at the Disneyland Hotel - "Resort Feasibility, Design and Valuation."
- Speaker at Multiple Course Owners Conference "Where is the Money", Monterey, CA
- Speaker at the MSW to Biofuel Conference "Biofuels Risk – The Role of Financial and Risk Analysis", Orlando, FL.
- Speaker at Southern California Appraisal Institute Seminar in Cerritos, CA – "Appraising Special Purpose Properties."
- Speaker at the AI National Conference "Appraising Special Purpose Properties: Waste Management, Quarries, Alternative Energy & Environment", Dallas, TX.
- Speaker at the Appraisal Institute's National Conference, San Antonio, TX, Two Topics: Lifestyle Properties: Going Concerns & Allocation Valuation Issues and The Future of Appraisal – Specialization
- Speaker, WasteExpo, topic "Business and Property Taxes: Know the Latest Rules", Atlanta, GA
- Speaker at the International Association of Assessing Officers Conference in Los Angeles, CA – "Business Valuation - Waste Industry."
- Speaker at Crittenden Conference, Nashville, TN – "How to Improve Your Bottom Line in Today's Market."
- Speaker at Crittenden's Conference in Las Vegas, NV – "Buy/Sell Panel."
- Speaker at Crittenden's Conference in Ft. Lauderdale, Florida – "REITS and Their Impact on Value".
- Speaker at the Institute for International Research's "Developing a Golf Course Community" three-day seminar on Hilton Head Island, SC. "Financing Techniques to Get Ahead" and "Trends in the Industry - Discover the New Ideas in Development.
- Author "Opposites Attract: Landfills and Golf" - Golf Business Magazine
- Writer and editor of The Waste Trend published in the PricewaterhouseCoopers (PwC)/Korpacz Investment Report

## Education

- Eastern Michigan University - Master's in Applied Economics and Financial Analysis
- Michigan State University - Bachelor of Science in Economics
- Over 80 professional courses and seminars including:
  - The New Landfill Gas to Energy
  - BV 201 – Introduction to Business Valuation
  - CAVSCC — Cost of Capital 4723, Las Vegas, NV
  - BV 202 - Introduction to Business Valuation Part 2
  - Railroad Transfer Stations: Unregulated or Regulated?
  - An Introduction to Valuing Green Buildings, Atlanta, GA
  - Carbon Finance – A Special Session Presented by World Bank
  - Advanced Income Real Estate Appraisal
  - BV 203 Business Valuation Case Study
  - BV 301 — Valuation of Intangible Assets for Financial Reporting
  - BV 204 - Advanced Topics in Business Valuation
  - Uniform Appraisal Standards for Federal Land Acquisition
  - Valuation of the Customer Relationships Intangible Asset