

APPRAISAL SERVICES

TRANSPARENCY, INDEPENDENCE & TRUST

The Fine Art Group



OUR APPRAISAL SERVICES

The appraisal of your art, jewelry and other valuable collections forms the foundation for all our services, including Advisory, Investment and Lending. Current values enable our team to advise you on managing risk and maximizing the value of your object or collection.

The Fine Art Group provides appraisals for a wide range of purposes, the most common being for **Insurance, Taxation & Probate, Trusts & Estates, Donation, Family Division and Divorce, Damage and Post-Loss or Art as Collateral**. In addition, we specialize in complicated and unique appraisal scenarios such as **Fractional Interest and Leaseback**.

A Process Tailored For You

Through preliminary, in-depth consultation, we establish your goals, expectations and specific requirements to tailor our services to achieve your objectives. We provide clients with an independent, white-glove service for navigating today's complex art and collectibles market.

Our team will work with you, your fiduciaries, advisors, and beneficiaries to confidentially value a single object to the comprehensive management of the collection. As an independent global appraisal firm, our team of over 100 specialists are uniquely qualified to provide values and have inside industry knowledge from global, national, and regional markets.

TRANSPARENCY & METHODOLOGY

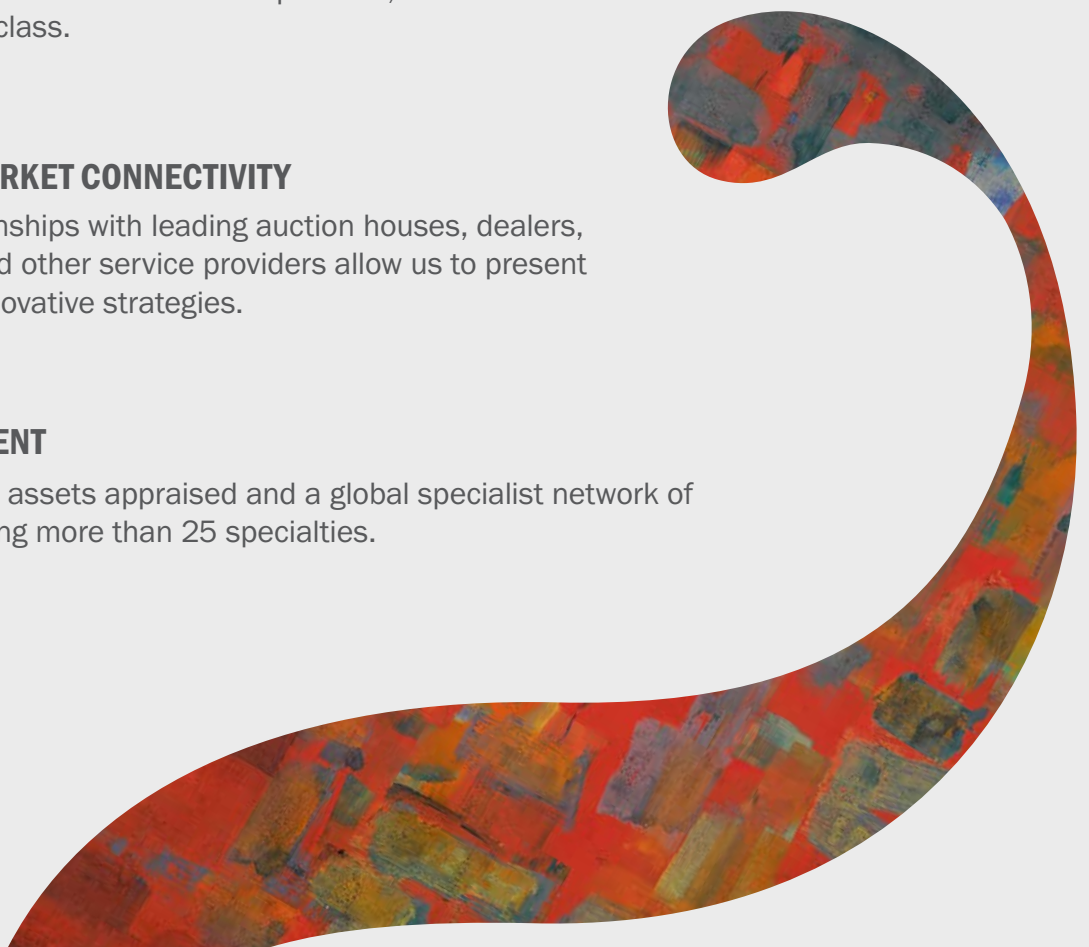
Transparent fee structures and methodologies are the foundation of The Fine Art Group and have ensured that our reputation, and our client's experience are best-in-class.

TRACK RECORD & MARKET CONNECTIVITY

Our established relationships with leading auction houses, dealers, galleries, collectors, and other service providers allow us to present comprehensive and innovative strategies.

GLOBAL & INDEPENDENT

Over \$15 billion in total assets appraised and a global specialist network of more than 100, spanning more than 25 specialties.



WHAT SETS US APART

Staff Qualifications

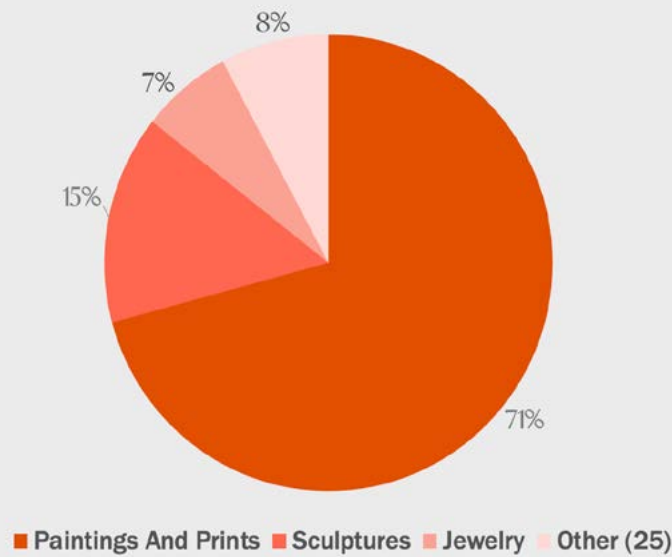
- Fully covered under TFG's insurance for limitations, liability, and damage
- Complete participation in non-disclosure agreements and full background checks
- IRS and USPAP (Uniform Standards of Professional Appraisal Practice) compliant for ALL appraisals
- Member of at least one of the three national appraisal organizations: Appraisers Association of America (AAA), The American Society of Appraisers (ASA) or The International Society of Appraisers (ISA)

Included in Our Appraisals Services

- Global administrative team available for all aspects of the appraisal process, including additional reports, image printouts, comprehensive receipt, and documentation organization and uploading, organization of onsite inspections including multiple locations and/or dates
- No hourly research fees. All costs and fees are included in our per item and administrative rates. These rates are line-itemed in a custom proposal and signed-off on, by the client, before the appraisal begins or the client is billed
- The internal T FAG appraisal team communicates regularly with the IRS Art Panel to stay informed on the current trends, concerns and efforts of the panel and appraisal submissions
- As an independent appraisal firm, T FAG works closely with auction houses, dealers, and private advisors, as we have no inherent bias on the outcome of the values and can guarantee we have not previously been involved in the sale of these items
- Multiple high-resolution images of each object or group of objects including multiple views and details of signature, date, maker, etc. As well as an option for including images of original documentation.
- A proprietary appraisal and collections management system that is comprehensive, secure, and user-friendly: Use of this system is provided complimentary to all T FAG clients, with support provided by our internal appraisals and collections management teams.
- Fully illustrated appraisal reports including illustrated comparable sales, valuation narratives, charts and graphs per object, selection of objects or entire collection that can be broken down further by type, value, location, or cost basis

FAIR MARKET VALUE APPRAISALS

- Over 450 estate appraisals conducted
- More than \$6 billion in objects appraised for tax purposes, including: estate, fractional interest, leaseback, charitable giving, and gift tax
- No TFAG appraised value has ever been rejected by the IRS art panel
- More than 40 specialists with testimonial experience for valuations as appraisers and subject matter authorities, both in the United States and Internationally



CATEGORY	TOTAL VALUE
Paintings and Prints	\$ 4,110,751,552
Sculptures	\$ 904,952,775
Jewelry	\$ 463,117,298
Other (25)	\$ 538,083,093
Total	\$ 6,016,904,718



CONTACT

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