May 15, 2018

The Special Investigative Committee in connection with the Rebuilding of St. Nicholas Greek Orthodox Church and National Shrine c/o George Stamboulidis, Esq.
Baker & Hostetler LLP
45 Rockefeller Plaza
New York, NY 10111

Re: Rebuilding of St. Nicholas Greek Orthodox Church and National Shrine – Investigative Procedures

Dear Mr. Stamboulidis and the Members of the Special Investigative Committee,

Following please find the first PricewaterhouseCoopers Advisory Services LLC (“PwC”) investigative report with regard to the rebuilding of St. Nicholas Greek Orthodox Church and National Shrine (“SNCNS”). This report discusses the PwC Phase I procedures, our observations and areas to be covered by PwC’s second report.

I. Executive Summary

This report discusses the SNCNS cash inflows (e.g., donations, insurance proceeds) and SNCNS related cash outflows for the period September 12, 2001 to December 31, 2017 (the “Period”). The following table summarizes the SNCNS related cash inflows and SNCNS related cash outflows for the Period:

| Cash inflows | $36,707,950 |
| Cash outflows for SNCNS related activities | 32,756,693 |
| Excess of cash inflows over cash outflows | $ 3,951,257 |

As of December 31, 2017 the excess of cash inflows over cash outflows consisted of:

| Cash | $ 446,707 |
| Net amount due from the GOA¹ | 3,504,550 |
| Total SNCNS assets as of December 31, 2017 | $ 3,951,257 |

¹ The Greek Orthodox Archdiocese of America (the “GOA”) acknowledged transferring certain SNCNS cash to GOA bank accounts in order to fund the GOA’s operating deficit (https://www.goarch.org/-/archdiocesan-council-receives-full-report-on-financial-situation). During the course of our analysis, PwC identified cash transfers from SNCNS bank accounts to GOA bank accounts and cash transfers from GOA bank accounts to SNCNS bank accounts. PwC reconciled such cash transfers between the SNCNS bank accounts and the GOA bank accounts, then considered the amounts for which the GOA could not locate supporting documentation, amounts the GOA elected not to charge to the SNCNS rebuilding efforts, etc. The GOA agreed that, as of December 31, 2017, the GOA owes SNCNS a net amount of $3,504,550 (“Due from the GOA”).
As discussed in this report, we believe that the SNCNS related cash outflows presented above ($32,756,693) meet the Donor Restrictions. Further, with the possible exception of certain cash outflows discussed in (a), (d) and (e) in the next sentence and in this report, PwC identified no instances of cash outflows being expended for purposes other than SNCNS related activities. The SNCNS related cash outflows do not include (a) 2004 to 2010 journal entries for which the GOA finance and accounting employees could not locate supporting documentation ($245,000); (b) fundraising costs ($532,000); (c) GOA travel, transportation and other costs that the GOA charged to SNCNS ($43,000); (d) duplicate cost entries ($49,000); or (e) GOA invoices paid with SNCNS funds ($33,000).

II. Background

The GOA provided PwC with the following background on SNCNS:

_The original building, a nineteenth century row house, was purchased by Greek immigrants in 1892 as a community home, and became the Saint Nicholas Greek Orthodox Church in 1916. As the site transformed through the decades, leading to the eventual construction of the World Trade Center, the Church remained a humble witness to an earlier era of New York, and a solitary spiritual outpost amidst a teeming commercial hub._

_Saint Nicholas Greek Orthodox Church was completely destroyed in the collapse of World Trade Center Tower Two during the September 11, 2001 terrorist attacks. During the weeks and months that followed, a dialogue was initiated with Governor George Pataki and other government officials to rebuild the Church, with pledges from every level, both state and city, that Saint Nicholas Greek Orthodox Church would be part of the site reconstruction._

_As the rebuilding of the World Trade Center emerged there were challenges to keep the Church as a priority for the 16-acre site. Due to site changes required by The Port Authority of New York and New Jersey (“PANYNJ”), it was proposed that the Church be relocated to 130 Liberty Street, a short walk from its original location. On July 23, 2008, a deal was struck with the PANYNJ and then it fell apart in March 2009. On August 23, 2010, Governor Pataki attended a rally at the old Saint Nicholas Greek Orthodox Church site in support of rebuilding the new Saint Nicholas Greek Orthodox Church and National Shrine. On February 14, 2011, the Archdiocese filed a $20 million lawsuit against the PANYNJ for not allowing the rebuilding of the Church. Following the October 14, 2011 signing of a historic agreement between newly-elected Governor Andrew M. Cuomo and the Greek_
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Orthodox Archbishop of America, His Eminence Demetrios, a land swap (via a 99-year lease) between the Archdiocese and the PANYNJ resulted in the reality of building atop the PANYNJ Vehicular Security Center at 130 Liberty Street.

After a five-month rigorous search process involving 13 prominent architects, the Archdiocese and the Parish along with an independent committee of national, state, city and community leaders, approved the design of the world-renowned architect, Santiago Calatrava. The Calatrava design was inspired by the greatest church building of the Christian world well into the second millennium: Hagia Sophia. On November 10, 2013, a General Assembly was held to approve the by-laws that established Saint Nicholas as the entity that would reconstruct Saint Nicholas as the Greek Orthodox National Church and Shrine. A ground blessing was held on October 18, 2014 and construction commenced in September 2015.

On August 21, 2017, the Archdiocese signed a formal ground lease and purchase agreement between the Archdiocese and Saint Nicholas Greek Orthodox Church, as co-tenants, with the PANYNJ, ending over a decade of negotiations and lawsuits amongst the parties.

From a financial perspective, in the days and years after September 11, 2001, many voluntarily contributed funds in hopes that the Saint Nicholas Greek Orthodox Church (“SNC”) would, one day, be rebuilt. During the period September 12, 2001 to December 31, 2012, the GOA raised approximately $3.0 million, including $500,000 and $316,200 in contributions from the Republic of Greece and City of Bari, Italy, respectively.

In 2013, the GOA commenced a capital campaign on behalf of and for the specific purpose of building SNCNS (the “SNCNS Capital Campaign”). According to the GOA records, the SNCNS Capital Campaign generated $43,678,298 in pledges, contributions, verbal promises and third party fundraising goals to make donations, and the GOA collected $32,495,360 of such amounts through December 31, 2017.

In October 2017, the GOA Treasurer reported that the GOA “discovered transfers involving funds in restricted and custodial accounts of approximately $4.75 million . . . fund[ed] the
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GOA’s legacy operating deficit.”2 A subsequent GOA press release dated January 26, 2018 “. . . disclosed that certain custodial and restricted accounts were used to fund operations.”3

PwC’s work will be completed in phases. PwC’s stated Phase I objectives included gathering, preserving and analyzing electronic evidence as well as analyzing and summarizing the funds donated for rebuilding SNCNS (cash inflows) and the expenditure of such funds (cash outflows). This report discusses the SNCNS cash inflows (e.g., donations, insurance proceeds) and outflows of such funds for the period September 12, 2001 to December 31, 2017. PwC plans to issue a Phase II report that will discuss our procedures and observations regarding (a) the baseline costs of the SNCNS construction; (b) the causes of significant cost increases and SNCNS design changes to December 31, 2017; and (c) potential undisclosed relationships between SNCNS project management and vendors paid from SNCNS funds.

III. Financial Summary for the Period September 12, 2001 to December 31, 2017

Following is a summary of the cash inflows and cash outflows related to the SNCNS rebuilding efforts: 4

Cash inflows:
  Contributions $35,500,929
  Insurance proceeds 1,175,305
  Investment income 2013 to 2016 31,716
  Total cash inflows 36,707,950

Cash outflows:
  SNCNS related activities 32,756,693
  Excess of cash inflows over cash outflows $ 3,951,257

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4 The SNCNS related cash inflows presented in this summary and this report exclude the cash transfers from the GOA to SNCNS as well as transfers between the SNCNS bank and investment accounts. The SNCNS related cash outflows presented in this summary and in this report exclude the cash transfers from the SNCNS to the GOA as well as transfers between the SNCNS bank and investment accounts.
As of December 31, 2017 the excess of cash inflows over cash outflows consisted of:

- Cash: $446,707
- Net amount due from the GOA: $3,504,550
- Total SNCNS assets as of December 31, 2017: $3,951,257

IV. PwC’s Procedures

During Phase I, PwC analyzed and summarized the cash inflows for rebuilding SNCNS as well as the expenditure of such funds. This process included:

A. Gaining an understanding of the GOA’s accounting processes, ledger system and records.
B. Interviewing certain GOA employees.
C. Capturing and preserving electronic evidence.
D. Analyzing certain GOA e-mails and attachments.
E. Reconciling the SNCNS related transactions recorded in the GOA’s general ledger (i.e., the books of original entry) to a standalone SNCNS ledger system, then investigating reconciling differences.\(^5\)
F. Testing that the GOA deposited recorded cash donations into SNCNS bank accounts.\(^6\)
G. Tracing pledges and other future contribution amounts to available supporting documentation.
H. Tracing the insurance proceeds to available supporting documentation.
I. Locating vendor invoices to support the cash outflows recorded in the GOA general ledger accounts for SNCNS and, if applicable, proof that the GOA paid the vendors for such SNCNS related invoices.

The following sections of this report discuss and quantify PwC’s observations arising from our procedures.

\(^5\) The GOA uses the Financial Edge accounting software as its system of record. The former GOA Director of Finance used QuickBooks to track the SNCNS cash inflows and cash outflows outside of the GOA’s Financial Edge general ledger.

\(^6\) PwC and the SIC agreed that PwC would, where possible, trace contributions to SNCNS into the SNCNS or other bank accounts, and therefore, PwC did not perform procedures on the GOA contribution revenue (i.e., PwC did not test the completeness of the SNCNS Pre-2013 Donations or SNCNS Capital Campaign Donations).
V. Observations

During the course of our procedures, PwC observed the following:

A. Cash inflows

SNCNS generated cash inflows from (a) pre-2013 donations; (b) the SNCNS Capital Campaign; (c) insurance proceeds; and (d) investment income. The following table breaks down the SNCNS cash inflows for the Period:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-2013 Donations</td>
<td>$3,005,569</td>
</tr>
<tr>
<td>SNCNS Capital Campaign Donations</td>
<td>$32,495,360</td>
</tr>
<tr>
<td>Insurance proceeds</td>
<td>$1,175,305</td>
</tr>
<tr>
<td>Investment income from 2013 to 2016</td>
<td>$31,716</td>
</tr>
<tr>
<td>Other</td>
<td></td>
</tr>
<tr>
<td>Total SNCNS cash inflows</td>
<td>$36,707,950</td>
</tr>
</tbody>
</table>

i. Pre-2013 donations

The Pre-2013 donations include amounts individuals, corporations, government entities, etc. donated to the GOA for rebuilding SNCNS. Due to the significant passage of time and third party record retention practices, the GOA could not locate or replace documents to support most of the Pre-2013 donations (i.e., the GOA received $3.0 million or 99.8% of the Pre-2013 donations between September 12, 2001 and December 31, 2008, more than 8 years before the PwC procedures commenced). As an alternative, PwC traced the Pre-2013 donation amounts in the GOA general ledger to both a GOA donation schedule and the totals to the GOA’s audited financial statements. In instances where PwC observed differences between the (a) GOA general ledger and (b) audited GOA financial statements, PwC presented the larger of the two balances as a Pre-2013 Donation.

ii. SNCNS Capital Campaign Donations

As SNCNS was the specified and ultimate beneficiary of the contributions received from this capital campaign, the GOA accounted for the SNCNS Capital Campaign donations received as an agency transaction. As such, the GOA did not reflect the contributions received as a result of the SNCNS capital campaign and subsequent disbursement of such funds for SNCNS related cash outflows in the GOA’s Statement of Activities. Alternatively, funds collected were recorded
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as an asset within the GOA’s assets held for others in the GOA’s statement of
financial position and the GOA created a corresponding custody fund held for
others liability within the GOA’s statement of financial position. The GOA
recorded subsequent donations as an increase to both the asset and liability, and
payment of amounts on SNCNS’s behalf reduced both the asset and the liability.
PwC traced 98% of the Capital Campaign contributions to supporting
documentation, including the SNCNS bank statements and, for stock donations,
the SNCNS investment account statements.

iii. Insurance proceeds

The GOA recorded $1,175,305 as insurance proceeds related to the September
11, 2001 destruction of the SNC building at 155 Cedar Street, New York, NY.
The GOA provided a check copy and SNC bank deposit slip dated January 17,
2002 evidencing $763,333 of the Utica National Insurance Group insurance
proceeds. Although the GOA could not locate supporting documentation for the
balance of the insurance proceeds, the $1,175,305 has been included in the table
above as an SNCNS cash inflow.

iv. Investment income 2013 to 2016

As discussed under section V. A. ii. above, SNCNS accounted for the SNCNS
Capital Campaign Donations as an agency transaction. For the years ended
December 31, 2013 to 2016, the GOA reported the net investment income (loss)
as a net increase or decrease to the corresponding SNCNS asset and liability.

v. Other considerations

The cash inflows do not include the fair value of donated goods and services for
the Period.

B. Cash outflows

PwC analyzed the GOA general ledger from January 1, 2003 to December 31, 2017.7
We identified payments to vendors for services rendered in connection with the
SNCNS rebuilding efforts and traced such amounts to supporting documentation,

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7 The GOA could not access a general ledger for the period September 12, 2001 to December 31, 2002.

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such as vendor invoices, vendor provided statements of account or vendor payment support (e.g., cancelled checks or bank statements showing wire transfers).

The following table includes a breakdown of SNCNS related cash outflows by category:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Construction</td>
<td>$21,080,880</td>
</tr>
<tr>
<td>Architect fees</td>
<td>6,267,597</td>
</tr>
<tr>
<td>Construction management</td>
<td>1,698,194</td>
</tr>
<tr>
<td>Legal fees</td>
<td>1,926,785</td>
</tr>
<tr>
<td>Insurance</td>
<td>930,247</td>
</tr>
<tr>
<td>Other</td>
<td>564,352</td>
</tr>
<tr>
<td>Allocated GOA Costs</td>
<td>288,638</td>
</tr>
<tr>
<td>Total SNCNS related cash outflows</td>
<td>$32,756,693</td>
</tr>
</tbody>
</table>

Following is a discussion of the services included in each category:

i. **Construction**

   Construction costs include amounts paid to vendors for labor and materials related to project management, construction, engineering and fabrication.

ii. **Architect fees**

   Architect fees include the amounts paid to vendors for SNCNS structural design, blueprints, permits, etc.

iii. **Construction management**

   Construction management fees include the amounts paid to the owner’s representatives, who monitor construction activities and approve invoices on behalf of the GOA.

iv. **Legal fees**

   The GOA incurred legal fees to file suit and negotiate the current SNCNS location and lease.

v. **Insurance**

   Insurance costs relate to construction related insurance, including liability, theft, property damage, etc.
vi. Other

The other cash outflows relate to groundbreaking expense costs, the SNCNS website, the camera overlooking the SNCNS construction site, utilities, etc.

vii. Allocated GOA Costs

The GOA charged SNCNS $288,638 for a portion of the authorized salary of the former GOA Executive Director of Administration for the time he spent on SNCNS rebuilding related activities during the period January 2013 to September 2017.

vi. Other considerations

The SNCNS cash outflows do not include the fair value of donated goods and services for the Period.

The following table summarizes PwC’s testing of the SNCNS cash outflows for the Period:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total SNCNS related cash outflows</td>
<td>$32,756,693</td>
</tr>
<tr>
<td>Total SNCNS cash outflows traced to invoices, payment support or other documentation</td>
<td>$32,708,433</td>
</tr>
<tr>
<td>Percentage of total SNCNS cash outflows traced to invoices and payment support</td>
<td>99.9%</td>
</tr>
<tr>
<td>SNCNS cash outflows traced to invoices, but not traced to payment support⁸</td>
<td>$48,260</td>
</tr>
</tbody>
</table>

Attachment A presents the amounts invoiced by vendor and paid to each vendor from inception of the SNCNS rebuilding project to December 31, 2017⁹ and the accounts payable by vendor as of December 31, 2017. PwC observed that the vendor invoices supporting the SNCNS related cash outflows referenced SNCNS related activities and, therefore, the GOA reasonably included the payment of such invoices as SNCNS related cash outflows. Based on our reasonable analysis of

⁸ The SNCNS cash outflows for which the GOA could not provide payment support occurred in 2004 ($13,031), 2008 ($15,000), 2009 ($5,167), 2010 ($12,000) and at various times during the Period ($3,062). While PwC observed indications that the GOA paid such amounts on behalf of SNCNS (e.g., partial statements of account, requests for payment of certain invoices), the GOA did not provide wire transfer documentation or copies of cancelled checks to support such cash outflows.

⁹ Attachment A includes the SNCNS cash outflows traced to invoices, but not traced to payment support ($48,260).
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available correspondence\textsuperscript{10} and discussions with GOA executives, we understand that
donors restricted the use of contributions to the rebuilding of SNCNS (the “Donor
Restrictions”). As such, we believe that the SNCNS related cash outflows presented
above ($32,756,693) meet the Donor Restrictions. Further, with the possible
exception of the cash outflows noted below, for which supporting documentation
could not be produced ($245,000), duplicate cost entries ($49,000) and the identified
GOA invoice payments ($33,000), PwC identified no instances of cash outflows
being expended for purposes other than SNCNS related activities.

PwC identified approximately $245,000\textsuperscript{11} of net costs the GOA allocated to SNCNS
from 2004 to 2010, for which the GOA could not locate supporting documentation.\textsuperscript{12}
In addition, PwC identified $49,000 in duplicate cost entries\textsuperscript{13} and $33,000 in GOA
invoices paid with SNCNS funds.\textsuperscript{14} As such, PwC excluded these net costs from the
SNCNS related cash outflows, thereby increasing the Due from the GOA balance.

While a reasonable basis exists to support allocating certain GOA costs to SNCNS,
the SNCNS related cash outflows for the Period do not include the following
amounts that the GOA charged to SNCNS from 2011 to 2015, but later determined
that the GOA would not allocate to SNCNS:\textsuperscript{15}

<table>
<thead>
<tr>
<th>Fundraising costs</th>
<th>GOA travel, transportation and other</th>
</tr>
</thead>
<tbody>
<tr>
<td>$532,000</td>
<td>43,000</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$575,000</strong></td>
</tr>
</tbody>
</table>

\textbf{a. Fundraising costs}

The GOA incurred fundraising costs of approximately $532,000 related to the
SNCNS Capital Campaign. The current GOA administration determined that
no fundraising costs would be included in the SNCNS related cash outflows.

\textsuperscript{10} PwC undertook a reasonable search to determine if a donor or donors restricted her/his contribution(s) to a
specific element of the SNCNS construction. As of the date of this report, neither PwC nor the GOA identified
such contribution restrictions.

\textsuperscript{11} As of the preparation of this report, the GOA continues to investigate these amounts.

\textsuperscript{12} The GOA reversed approximately $61,000 of costs, for which it could not locate supporting documentation,
from the 2016 and 2017 SNCNS general ledger accounts.

\textsuperscript{13} The GOA assigned certain costs to SNCNS using journal entries. Based on PwC’s analysis, it appears
certain 2011 costs appeared in the SNCNS accounts twice.

\textsuperscript{14} PwC identified entries in the SNCNS general ledger accounts that the GOA believes related to the GOA, not
SNCNS.

\textsuperscript{15} The GOA reversed fundraising costs and GOA travel, transportation and other entries totaling $190,000 and
$17,000, respectively, from the 2016 and 2017 SNCNS general ledger accounts.
b. **GOA travel, transportation and other**

GOA personnel incurred costs traveling to SNCNS related meetings and events. Further, the SNCNS accounts included charges for couriers, messengers, overnight shipping and other miscellaneous activities. The GOA administration determined that such amounts, totaling approximately $43,000, would not be included in the SNCNS related cash outflows.

PwC analyzed the transactions underlying the amounts above and assigned such transactions to categories based on the general ledger descriptions and input from the GOA.

C. **Due from the GOA**

Prior to 2013, the GOA paid certain amounts on behalf of SNCNS and SNCNS reimbursed the GOA for such costs. In or about September 2013, the GOA began paying most SNCNS invoices from the SNCNS bank accounts. According to SNCNS records, in or about August 2013, SNCNS cumulatively transferred more cash to the GOA operating and GOA payroll bank accounts than the GOA transferred cash back to the SNCNS cash account (i.e., the GOA began borrowing money from SNCNS). The cumulative net excess of cash SNCNS transferred to the GOA appeared as an amount due from the GOA in the GOA books and records. As of December 31, 2017, the GOA owes SNCNS $3,504,550,\(^{16}\) excluding interest thereon.

D. **Cash, amounts receivable and accounts payable as of December 31, 2017**

The following table presents promised donations, amounts due to SNCNS, the SNCNS general ledger cash balance and amounts SNCNS owes to vendors as of December 31, 2017:

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\(^{16}\) The GOA’s ability to repay these borrowings from August 2013 to the date of this report is outside the scope of PwC’s engagement.

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Capital Campaign amounts to be received $ 11,182,938
Due from the GOA 3,504,550
GOA contribution to SNCNS 681,268
Total amounts receivable as of December 31, 2017 15,368,756
SNCNS general ledger cash balance 446,707
Total amounts receivable as of December 31, 2017 and the SNCNS
general ledger cash balance 17 $ 15,815,463
SNCNS accounts payable $ 8,880,633

The GOA prepared a schedule of SNCNS Capital Campaign amounts to be received
as of December 31, 2017, and, where available, provided documentation supporting
certain amounts to be received. The GOA located written support for $5,247,730 of
the Capital Campaign amounts to be received. The GOA attributed the $5,935,208
balance of the Capital Campaign amounts to be received to specific donors, but such
amounts are third party fundraising goals or verbal offers to make donations.

The Capital Campaign amounts presented above are gross. The GOA has neither
performed procedures to determine the Capital Campaign amounts that may not be
collectible nor estimated a reserve for uncollectible Capital Campaign amounts as of
December 31, 2017.

Prior to 2013, the GOA accounted for contributions to rebuild SNCNS as
temporarily restricted GOA contributions. The GOA’s practice up to 2013 provided
that income on restricted gifts may be used for operational activities, unless
specifically restricted by the donor or law. However, the GOA determined that it
will donate the net investment income on invested SNCNS cash amounts (e.g.,
interest, dividends, gains and losses of sales of securities) earned on the SNCNS
restricted gifts to the SNCNS rebuilding efforts. The future amounts receivable
include a $681,268 contribution from the GOA to SNCNS representing the net
investment return from 2001 through 2012.

17 This amount excludes interest on the Due from the GOA balance from 2013 to December 31, 2017.
The SNCNS accounts payable balance as of December 31, 2017 ($8,880,633) includes disputed vendor invoices totaling $35,005. The GOA challenged the invoices, but the vendors have not issued credits as of April 15, 2018.

VI. End Notes

Our Services were performed and this Deliverable was prepared for the sole use and benefit of, and pursuant to a client relationship exclusively with, The Special Investigative Committee in connection with the Rebuilding of St. Nicholas Church and National Shrine ("Client"). PwC is providing no opinion, attestation or other form of assurance and disclaims any contractual or other responsibility to others based on their access to or use of the Deliverable. Accordingly, the information in this Deliverable may not be relied upon by anyone other than the Client.

Respectfully submitted,

PricewaterhouseCoopers Advisory Services LLC

By: __________________

David Daly
Partner
## Total SNC Related Cash Flows by Vendor

**Inception to December 31, 2017**

### Attachment A

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Cash Flows ($)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Construction</strong></td>
<td></td>
</tr>
<tr>
<td>Skanska USA</td>
<td>14,431,660</td>
</tr>
<tr>
<td>MG McGrath Inc.</td>
<td>2,815,519</td>
</tr>
<tr>
<td>Thornton Tomasetti</td>
<td>1,400,651</td>
</tr>
<tr>
<td>Turner Construction</td>
<td>1,246,768</td>
</tr>
<tr>
<td>MG Engineering</td>
<td>637,599</td>
</tr>
<tr>
<td>Cosentini Associates</td>
<td>125,331</td>
</tr>
<tr>
<td>Langan Engineers</td>
<td>120,581</td>
</tr>
<tr>
<td>VM Marbles</td>
<td>100,000</td>
</tr>
<tr>
<td>McNamara Salvia</td>
<td>77,533</td>
</tr>
<tr>
<td>Domani Inspection Services</td>
<td>72,980</td>
</tr>
<tr>
<td>Vermont Quarries Corp.</td>
<td>36,000</td>
</tr>
<tr>
<td>DVS Security</td>
<td>16,258</td>
</tr>
<tr>
<td><strong>Total Construction</strong></td>
<td>21,080,880</td>
</tr>
<tr>
<td><strong>Architecture</strong></td>
<td></td>
</tr>
<tr>
<td>Festina Lente LLP</td>
<td>2,800,877</td>
</tr>
<tr>
<td>Koutsomitis Architects PC</td>
<td>2,000,494</td>
</tr>
<tr>
<td>RKK &amp; G Museum &amp; Cultural</td>
<td>1,136,709</td>
</tr>
<tr>
<td>Westlake Reed Leskosky</td>
<td>243,361</td>
</tr>
<tr>
<td>Gallagher &amp; Associates</td>
<td>86,155</td>
</tr>
<tr>
<td><strong>Total Architecture</strong></td>
<td>6,267,597</td>
</tr>
<tr>
<td><strong>Construction Management</strong></td>
<td></td>
</tr>
<tr>
<td>Lighthouse Advisors</td>
<td>706,494</td>
</tr>
<tr>
<td>Gorton &amp; Partners</td>
<td>672,201</td>
</tr>
<tr>
<td>Merritt Construction</td>
<td>319,499</td>
</tr>
<tr>
<td><strong>Total Construction Management</strong></td>
<td>1,698,194</td>
</tr>
<tr>
<td><strong>Legal Fees</strong></td>
<td></td>
</tr>
<tr>
<td>Dentons US LLP</td>
<td>828,639</td>
</tr>
<tr>
<td>Simpson Thatcher &amp; Bartlett LLP</td>
<td>772,850</td>
</tr>
<tr>
<td>Holland &amp; Knight LLP</td>
<td>199,369</td>
</tr>
<tr>
<td>Pillsbury Winthrop Shaw Pittman LLP</td>
<td>50,000</td>
</tr>
<tr>
<td>Kramer Levin Naftalis &amp; Frankel</td>
<td>30,189</td>
</tr>
<tr>
<td>Tarter Krinsky &amp; Drogin LLP</td>
<td>21,969</td>
</tr>
<tr>
<td>Simos C. Dimas</td>
<td>12,082</td>
</tr>
<tr>
<td>Dimas Law Group</td>
<td>10,000</td>
</tr>
<tr>
<td>Tuchman, Korngold, Weiss, Liebman &amp; Gelles, LLP</td>
<td>1,688</td>
</tr>
<tr>
<td><strong>Total Legal Fees</strong></td>
<td>1,926,785</td>
</tr>
<tr>
<td><strong>Insurance</strong></td>
<td></td>
</tr>
<tr>
<td>Arthur J. Gallagher &amp; Co Insurance</td>
<td>556,267</td>
</tr>
<tr>
<td>Andersen Benson Insurance</td>
<td>329,611</td>
</tr>
<tr>
<td>First American Title Insurance Company</td>
<td>44,369</td>
</tr>
<tr>
<td><strong>Total Insurance</strong></td>
<td>930,247</td>
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</table>
### Other Expenses

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>EarthCam, Inc.</td>
<td>$75,909</td>
</tr>
<tr>
<td>Event Strategies, Inc.</td>
<td>$58,835</td>
</tr>
<tr>
<td>Grant Thornton</td>
<td>$52,802</td>
</tr>
<tr>
<td>Interface Communications</td>
<td>$38,775</td>
</tr>
<tr>
<td>Lally Acoustical Consulting</td>
<td>$38,300</td>
</tr>
<tr>
<td>TSO General Corp.</td>
<td>$29,531</td>
</tr>
<tr>
<td>Ebben Zall Group</td>
<td>$26,579</td>
</tr>
<tr>
<td>Xtivia Inc.</td>
<td>$21,345</td>
</tr>
<tr>
<td>Mikhail Malisov</td>
<td>$20,250</td>
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<tr>
<td>Space Science Services</td>
<td>$18,950</td>
</tr>
<tr>
<td>First Due Training &amp; Consulting</td>
<td>$16,600</td>
</tr>
<tr>
<td>WTC Tower LLC</td>
<td>$16,000</td>
</tr>
<tr>
<td>Van Deusen &amp; Associates, Inc.</td>
<td>$14,500</td>
</tr>
<tr>
<td>Upstage Videos</td>
<td>$14,500</td>
</tr>
<tr>
<td>Misc. Consultants</td>
<td>$13,417</td>
</tr>
<tr>
<td>Rubenstein Associates, Inc.</td>
<td>$13,306</td>
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<tr>
<td>Grubb and Ellis</td>
<td>$13,031</td>
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<tr>
<td>NY International</td>
<td>$12,500</td>
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<tr>
<td>Hughes Associates, Inc.</td>
<td>$10,000</td>
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<tr>
<td>2 Wells Agency</td>
<td>$8,424</td>
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<tr>
<td>Telion Contracting Corp.</td>
<td>$7,730</td>
</tr>
<tr>
<td>A.Esteban &amp; Company</td>
<td>$7,118</td>
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<tr>
<td>Scott Bickwid Consulting</td>
<td>$6,891</td>
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<tr>
<td>API Group Inc.</td>
<td>$6,450</td>
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<tr>
<td>Con Edison</td>
<td>$5,800</td>
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<tr>
<td>Vendors with Cumulative Payment under $5,000</td>
<td>$16,810</td>
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<tr>
<td><strong>Total Other</strong></td>
<td><strong>$564,352</strong></td>
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### Allocated GOA Costs

<table>
<thead>
<tr>
<th>Expense</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>$288,638</td>
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<tr>
<td><strong>Total Allocated GOA Costs</strong></td>
<td><strong>$288,638</strong></td>
</tr>
</tbody>
</table>

**Total SNC Related Cash Outflows** $32,756,693
## Total SNC Related Cash Flows by Vendor

**Inception to December 31, 2017**

**Attachment A**

### Accounts Payable by Vendor

<table>
<thead>
<tr>
<th>Vendor</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Skanska USA</td>
<td>$6,068,438</td>
</tr>
<tr>
<td>MG McGrath Inc.</td>
<td>1,800,000</td>
</tr>
<tr>
<td>Festina Lente LLP</td>
<td>281,636</td>
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<tr>
<td>Koutsomitis Architects PC</td>
<td>242,690</td>
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<tr>
<td>Merritt Construction</td>
<td>102,867</td>
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<tr>
<td>Thornton Tomasetti</td>
<td>87,458</td>
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<tr>
<td>Pillsbury Winthrop Shaw Pittman LLP</td>
<td>76,751</td>
</tr>
<tr>
<td>MG Engineering</td>
<td>63,684</td>
</tr>
<tr>
<td>Dentons US LLP</td>
<td>55,026</td>
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<tr>
<td>Lighthouse Advisors</td>
<td>22,719</td>
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<tr>
<td>Westlake Reed Leskosky</td>
<td>16,406</td>
</tr>
<tr>
<td>Domani Inspection Services</td>
<td>15,450</td>
</tr>
<tr>
<td>Langan Engineers</td>
<td>14,901</td>
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<tr>
<td>Cosentini Associates</td>
<td>11,530</td>
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<tr>
<td>DVS Security</td>
<td>7,053</td>
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<tr>
<td>Simos C. Dimas</td>
<td>6,120</td>
</tr>
<tr>
<td>Misc. Consultants</td>
<td>4,188</td>
</tr>
<tr>
<td>Holland &amp; Knight LLP</td>
<td>3,715</td>
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</table>

**Total SNC Related Accounts Payable** $8,880,633