

CD Valuation Services, Inc. Company Profile

CD Valuation Services, Inc., located in suburban Philadelphia, is an appraisal company specializing in machinery and equipment valuation and consultation, providing services for commercial and private clients in the major markets and industries. Incorporated in 1994, CD Valuation Services is owned and managed by Charles C. Dixon, ASA, CSA who has over 25 years of in-depth, real world knowledge and experience in the areas he serves.

At CD Valuation Services, we recognize the unique needs of our clients. We partner with each client and begin with a discussion to identify the appraisal problem, determine the intended use, purpose and scope of work to be performed and advise on which definition of value and report format are applicable to the appraisal. With this information and our in-depth knowledge, combined with time-tested procedures and exacting standards, we produce an appraisal that meets your specific needs and is credible, reliable and defensible.

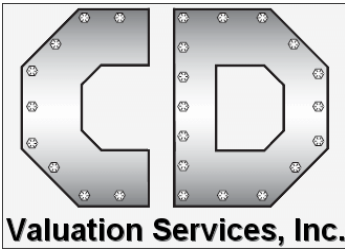
Areas of Service/Clients:

Our capabilities enable us to successfully service clients ranging from the smallest individual investor or owner to Fortune 500 companies. Our services are provided to financial institutions and lenders, business valuation and accounting entities, government agencies, city and transportation authorities, acquisition companies, insurance companies, attorneys, a few of which include:

- M&T Bank
- TD Equipment Finance
- McGladrey/RSM US
- Santander Bank
- Fulton Bank
- BB&T bank
- PA Dept. of Transportation
- Empire State Development Corp.
- Fox Chase Bank
- Fesnak & Associates
- Bank of America
- Phila. Redevelopment Authority
- Firsttrust Bank
- Carter Ledyard & Milburn
- McKirdy & Riskin
- Univest Bank & Trust
- Haas & Associates

We have over twenty-five years of varied industrial, commercial, retail and inventory appraisal and assessment experience in a range of industries, a representative sampling including:

- Box, Paper, Packaging
- Chemical, Processing
- Construction
- Food Processing
- Hi-Tech, Manufacturing, Electronics
- Lumber, Woodworking
- Machining, Fabrication
- Plastics, Glass, Rubber
- Printing
- Textiles



Statement of Qualifications: Charles C. Dixon, ASA, CSA



Charles C. Dixon, ASA, CSA
President, Owner
CD Valuation Services, Inc.

I have over fifteen years in the mechanical and marine maintenance industries providing a solid background with many things mechanical. I have over twenty-five years varied industrial, commercial, retail and inventory appraisal, assessment and consultation experience. Combining the mechanical background with the machinery and equipment appraisal profession has provided me with substantial appraisal expertise. The American Society of Appraisers and the Equipment Appraisers Association of North America both have mandatory reaccreditation programs for all of their Senior and Accredited members. I am in compliance with those programs as well as current with the Uniform Standards of Professional Appraisal Practice.

Qualifications:

Appraisal courses presented by the American Society of Appraisers:

Machinery and Technical Specialties:

Principles of Valuation courses: 201, 202, 203, 204

Advanced Courses include:

ME 215; Valuations for Financial Reporting Purposes

ME 214; Identification of and Appraisal of Mining and Mineral Processing Equipment

ARM 201; Appraisal Review and Management Overview- Charlie is gaining the ARM designation at this time

Real Property:

RP 201; Introduction to Real Property Valuation

RP 202; Income Property Appraisal & Analysis

Other course-work:

Polley Associates, Newtown Square, PA

and Temple Real Estate Institute, Philadelphia, PA, including:

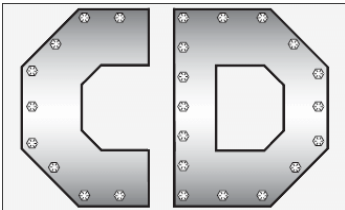
Property Management, Appraisal of Residential Property,

Real Estate Law, Real Estate Finance, Appraisal of Income-

Producing Property, Commercial Real Estate and others

Agencies Served:

General Services Administration, Resolution Trust Corporation, Pennsylvania and Delaware Departments of Transportation, Office of Thrift Supervision, various Redevelopment Authorities, Internal Revenue Service, Small Business Administration and others



Valuation Services, Inc.

Statement of Qualifications: Charles C. Dixon, ASA, CSA

Publish/Instructor: *Co-author:* Penn DOT Right-of-Way manual and appraisal guidelines
Seminar Presenter: various topics, ASA chapter and national levels
Course Instructor: ASA- MTS Principles of Valuation 201 and 202

Court Testimony: United States Bankruptcy Court: Pennsylvania and Connecticut, Connecticut State Superior Court, Various County and Municipal Courts and Boards of View

Professional Organizations: Member - American Society of Appraisers: Accredited Senior Appraiser, Machinery and Technical Specialties (M&TS)
2003 - 2004 ASA Philadelphia Chapter President
2002 - 2011 M&TS International Committee and served
2009 - 2011 as M&TS Discipline Governor
2016- serving on the ASA Ethics Committee

Member – Equipment Appraisers Association of North America (EAANA)
Certified Senior Appraiser (CSA)
2016- serving on the EAANA Appraisal Review Committee

Member – Association for Corporate Growth
Member – Turnaround Management Association
Member – International Right of Way Association

A representative sampling of Industries and Companies for which Charles C. Dixon, ASA, CSA has provided Appraisal and or Consulting Services:

Aggregates/Asphalt/Minerals

Highway Materials, Inc./DePaul Group
Eastern Industries
Keystone Anthracite
Cavan Concrete/Cavan Construction
International Materials, Inc.
Pride Transloader
Rugo Stone
Creamton Block
CSX Corp./Coal Transloader
Schuylkill Products

Construction/Trucking

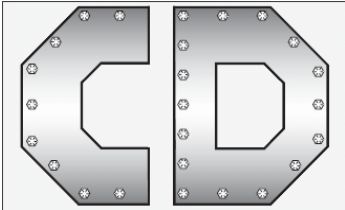
Complete Energy Services
Don Wartko Construction
REICHdrill/Douglas Explosives
M.L. Ruberton Construction Co., Inc.
Neuber Environmental Services, Inc.
Premier Oilfield Services
Pro Crane
Richard F. Kline, Inc.
Russell Reid Waste Hauling and Disposal
Technivate

Chemical/Process/Tank Farms

Aerojet
American Biodiesel Energy
BASF Corp
Cherokee Plant

Food Processing/Services

Asher's Chocolates
Bremner Biscuit
David Michael & Co.
Dietz & Watson



Valuation Services, Inc.

Statement of Qualifications: Charles C. Dixon, ASA, CSA

El Dorado Chemical
Hazelton Oil & Environmental
Hercules (defense systems)
Nupro Industries
US Lubes
Point Breeze Terminal

E D & F Mann Cocoa
Frankford Candy & Chocolate Co., Inc.
Keystone Foods
Martin's Famous Pastry
Sauders Eggs
Sicilian Chef, Inc./Caesar's Pasta

Foundries

American Lock
Arlington Industries
LaFrance Corp.
Louisville Forge & Gear
McWilliams Forge
Penn-Mar Castings
Shieldalloy
Sigma
Spring City Foundry
York Barbell

Hi-Tech/Electronics

Advanced Staging Productions
Avcom-Votronics
Codi Semi-conductor
Commonwealth Sprague
Energy Works Lancaster Facility
Environmental Techtonics
HotPack
Narco Avionics
NEP National Mobile
QuantumClean

Machine Shop/Metal Fabrication

Berkshire Industries Inc.
Columbia Boiler
Derbyshire Machine and Tool Company
E & R Erectors, Inc., Sam Grossi & Sons, Inc.
F.L. Smidth
Fitze Engineers (Acero Precision)
Howard/McCray
M. Cohen & Sons/ The Iron Shop
R-V Industries, Inc.
Sikorsky Aircraft

Plastics (recycle)/Packaging

Accushnet Rubber
Global Packaging, Inc.
Infinity Compounding
National Label Company, Inc.
Recycle East
Susquehanna Recycle
Trigon/Casual Living
United Resins, Inc.
US Plastics Recycle/Pelletize
Westlake United Corp.

Textiles/Sewing

Associated Textile Services
Berwick Offray LLC
Bethlehem Lynn Sportswear
Flex-O-Tex
Gentex
Gambert Custom Shirt Company
GriffinCare LLC
Jaywalk Associates
Mohican Mills
National Linen

Woodworking

Bally Block
BWP Hardwoods, Inc.
Deer Park Lumber
Friel Bernheim
Keystone Casework, Inc.
New Holland Custom Woodworking
Reliable Wood Products/Natures Choice
Richcraft Custom Kitchens
Schaeffer Paul Wood Products
Scheel & Sharp