

J. CARMAN, inc.

Fine and Decorative Art Valuation



Fee Schedule for Professional Appraisal Services

Appraisal Services for Private, Corporate, and Institutional Clients

Appraiser's Rate, Minimum 1 hour for consultation site visit (property inspection, field research, phone calls, report preparation, etc.)	\$150 per hour
Rush Fee:	\$250 per hour
Minimum fee for preparation of a written appraisal report	\$600
Minimum fee for Tax Donation/Preparation of IRS Form 8283	\$1,000
Minimum fee for an estate tax report:	\$1,000
Fee for consultation with experts and/or scientific testing or analysis	Actual Cost

Litigation Support or Alternative Dispute Resolution

Minimum retainer for expert witness designation	\$2,000
Litigation support/Expert witness fee for preparation time	\$200 per hour
Expert witness fee for attending deposition, arbitration, or trial (Including all wait time)	\$1,000 for a half day \$2,000 for a full day

Hourly fees are applied against all minimum report fees. Travel time (where applicable) is billed at a rate of \$75 per hour for travel to sites in excess of 30 miles from Little Rock, Arkansas. Airfare and/or out of state lodging expenses must be agreed upon before commencement of an assignment. Fees for deposition or testimony are due in advance and are only billed in half days or full days. A half day for litigation support is any time up to four hours, including wait time. A full day is any time over four hours, including wait time. The minimum preparation time required for litigation support is 4 hours (a half day) per appraisal report document that is the subject of testimony.

Jennifer Carman may not be hired or her name submitted as an expert unless the minimum retainer for expert witness designation (\$2,000) has been paid. Expert fees and any other related fees for preparation, research, analysis, or written work are due and payable in advance of deposition, mediation, arbitration, or trial.

J. CARMAN, Inc. charges 2% per month (or \$25, whichever is greater) on all unpaid accounts. Finance charges begin accruing 30 days past original invoice date.