

VCM 1800015359

EXHIBIT

22

CSI 708

18000168240



INVOICE

March 19, 2018

West Virginia Commission on Special Investigations
 attn: James S. Powers
 301 Eagle Mountain Road
 Room 218
 Charleston, WV 25311-1061

Appraisal of "Cass Gilbert" Executive Desk -	\$150.00
Sales Tax	EXEMPT
Total Due	\$150.00

Due Upon Receipt

Questions? Please contact Chuck Hamsher - 304-345-0123



SCANNED

Joint Committee on Government & Finance

I hereby certify that the
items/service has been received
and approved for payment

Charles Bell
 Name _____ Date 3/19/18

PAID
3/20/18

The definition of Fair Market Value is set forth in Treasury Regulation §1.170A-1(c)(2) which states that the Fair Market Value is "The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts." Estate Tax Regulation §20.2031-1(b) expands the definition by stating "...nor is the fair market value of an item of property to be determined by the sale price of the item in a market other than that in which such item is most commonly sold to the public, taking into account the location of the item wherever appropriate."

The sales comparison approach to value was employed to determine fair market value. In the sales comparison approach, the most appropriate market is researched to locate comparable items which have sold in the past on which an opinion of value can be based. Adjustments in value are made to reflect differences (if any) in value relevant characteristics between the comparable properties and the subject properties.

This appraisal is based only on the readily apparent identity of the items appraised. In my opinion, no further opinion or guarantee of authenticity, genuineness, attribution or authorship is necessary.

No guarantee is given or implied that this item will or would sell in the marketplace for the amount determined.

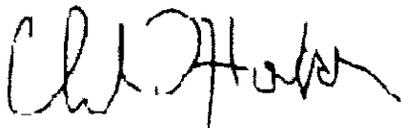
The Purple Moon, Inc. is a West Virginia corporation specializing in 20th Century antiques furnishings, accessories and art. As its president I have two decades of experience evaluating, identifying and valuing 20th Century items.

I have no bias with respect to the property that is the subject of this report or to the parties involved with this appraisal.

My engagement in this appraisal was not contingent upon developing or reporting predetermined results. My compensation for completing this appraisal is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.

I regard all information concerning this appraisal assignment as confidential. I retain a copy of this document along with my original notes in the assignment workfile, and I will not allow others to have access to these records nor comment on them without your written permission.

Sincerely,



Charles T Hamsher
President - The Purple Moon Inc.

Attachment: Exhibit A - Photos

The Purple Moon Inc. 906 Quarrier Street Charleston, WV 25301 304.345.0123



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