

# **EXHIBIT 27**

## List of Special Purpose Entities (SPEs) Formed by Purchaser:

<b>Current Building</b>	<b>Address</b>	<b>Purchaser SPE Name</b>
Othmer Pavilion	91-95 Pacific	FPG CH 91 Pacific, LLC
Henry Street Building	340 Henry	FPG CH 340 Henry, LLC
Polak Pavilion	363 Hicks	FPG CH 363 Hicks, LLC
Polhemus Building	348-352 Henry	FPG CH 350 Henry, LLC
349 Henry	349 Henry, 115 Amity	FPG CH 349 Henry, LLC
Parking Garage	350-352 Hicks	FPG CH 350 Hicks, LLC
Engineer Building	385-389 Hicks	FPG CH 385 Hicks, LLC
Cobble Hill Condominium	124-134 Atlantic	FPG CH 124 Atlantic, LLC
94 Amity Residences	94 Amity	FPG CH 94 Amity, LLC
86 Amity	86 Amity	FPG CH 86 Amity, LLC
82 Amity Residence	82 Amity	FPG CH 82 Amity, LLC
78 Amity	78 Amity	FPG CH 78 Amity, LLC
76 Amity	76 Amity	FPG CH 76 Amity, LLC
74 Amity	74 Amity	FPG CH 74 Amity, LLC
113 Congress	113 Congress	FPG CH 113 Congress, LLC
43 Columbia	43 Columbia Pl	FPG CH 43 Columbia, LLC
336 Flatbush	336 Flatbush	FPG CH 336 Flatbush, LLC
184 Sterling	184 Sterling	FPG CH 184 Sterling, LLC
112 Pacific Street	112 Pacific Street	FPG CH 112 Pacific, LLC