

Please include the following special stipulations in your offer:

1. Seller has the option to qualify this transaction as a tax deferred exchange under Section 1031 of the Internal Revenue Code of 1986. Purchaser agrees to cooperate in the exchange provided Purchaser incurs no additional liability, cost or expense.
2. If Seller exercises the option to include this transaction as part of a Section 1031 exchange, this paragraph shall serve as Notice to Purchaser that the Sellers rights but not obligations of the sales contract will be assigned to the Qualified Intermediary, as required under the Section 1031 Regulations. Purchaser agrees to allow this assignment.