



**RECOMMENDED EXCHANGE VERBIAGE
FOR PURCHASE & SALE CONTRACTS**

FOR RELINQUISHED PROPERTY:

IT IS AGREED BETWEEN THE SELLER AND THE PURCHASER AS FOLLOWS:

A material part of the consideration to the Seller for selling is that the Seller has the option to qualify this transaction as a tax deferred exchange under Section 1031 of the Internal Revenue Code of 1986. Purchaser is hereby notified of the exchange and agrees to cooperate in the exchange provided Purchaser incurs no additional liability, cost or expense.

If Seller exercises the option to include this transaction as part of a Section 1031 exchange, this paragraph shall serve as Notice to Purchaser, as required under the Section 1031 Regulations. Purchaser agrees to allow Seller to assign his interest in this contract to Atlanta Deferred Exchange for the purpose of accomplishing a tax deferred exchange.

FOR REPLACEMENT PROPERTY:

IT IS AGREED BETWEEN THE SELLER AND THE PURCHASER AS FOLLOWS:

A material part of the consideration to the Purchaser for purchasing is that the Purchaser has the option to qualify this transaction as a tax deferred exchange under Section 1031 of the Internal Revenue Code of 1986. Seller is hereby notified of the exchange and agrees to cooperate in the exchange provided Seller incurs no additional liability, cost or expense.

If Purchaser exercises the option to include this transaction as part of a Section 1031 exchange, this paragraph shall serve as Notice to Seller, as required under the Section 1031 Regulations. Seller agrees to allow Purchaser to assign his interest in this contract to Atlanta Deferred Exchange for the purpose of accomplishing a tax deferred exchange.