



1031 Exchange Advantage™
a tradename of 1031 EA, LLC

June 30, 2015

Sample
Client
La Jolla, CA
92037

Dear Sample,

Thank you for selecting 1031 EA, LLC for your exchange, the only 1031 exchange company with the Guaranteed Tax Free or Reduced Fee policy. Your Exchange Number is **2015-0156**.

We make tax-free exchanging easy. Everything you need to complete your exchange is enclosed. Please sign Page One, and review Page Two for accuracy and completeness. Both pages should be returned to us. Your settlement agent (escrow officer or attorney) will find instructions and our wire instructions, on Page Ten. ***All documents must be returned with the funds from the sale by close of escrow.***

You may be interested to know, we also have a catalogue of replacement property affiliates who specialize in many property types which can be reviewed before you make a buying choice. To view a video on the topic, visit our site at: www.TaxSaverNetwork.com/Property .

Every 1031 Exchange situation is unique and proper planning is imperative in all scenarios. We are always available to consult with you on 1031 rules and the various exchanges available to you to help fit them with your needs. Please call us at 1-866-944-1031 so that we may be of service to you!

Sincerely,

1031 EA, LLC

A handwritten signature in black ink, appearing to read "David P. Greenberger".

David P. Greenberger, Esq.
Managing Member

COMPLETING YOUR TAX-FREE EXCHANGE

Here s how we work together with you and your settlement agents (escrows and/or attorneys) to complete your tax free exchange:

1031 EA, LLC will:

Provide the exchange forms needed and answer any questions to explain them and the process. We will not hold up your funds waiting for a complete set of documents but your file will be incomplete if you do not follow the steps below.

Each of your settlement agents must:

Get all forms signed and returned to you and a copy to us. Please have them follow the instructions on the forms and call us to ask any questions they may have.

Your responsibility is to:

Follow up with your settlement agents to collect all the forms and keep a set for your records so you are prepared in the event of an IRS Audit.

INSTRUCTIONS TO Sample Client FOR COMPLETING YOUR TAX-FREE EXCHANGE

1. Complete, sign and return the EXCHANGE AGREEMENT

- * Page 1, the SIGNATURE page, and
- * Page 2, EXCHANGE INFORMATION.

2. Give the settlement agent for your sale

- * Page 10, the CONSENT TO ASSIGNMENT BY SELLER to be signed by your buyer and returned to us

3. Within 45 days of closing your sale complete and return

- * Page 11, REPLACEMENT PROPERTY IDENTIFICATION NOTICE

4. When you are ready to purchase, please call us for these documents:

- * Page 12, SELLER S CONSENT TO ASSIGNMENT BY BUYER
- * REQUEST FOR FUNDS FOR REPLACEMENT PROPERTY

5. To complete your file

- * Make sure your settlement agents get the required forms signed by the other parties and returned to us. After you have closed your purchase we will send you an audit form to let you know if there are any forms that have not been returned signed.

If you have any questions please call us toll-free at 1-866-944-1031. Thank you for choosing us to help you with your 1031 exchange. We sincerely appreciate your business and the opportunity to serve you.



EXCHANGE AGREEMENT

My signature on this page of this Exchange Agreement (the Agreement) certifies that I have read and agreed to all of the following attachments which are incorporated into this Agreement regarding Exchange Number 2015-0156:

- A. Exchange Information Page 2
- B. Exchange Terms and Conditions Page 3
- C. Buyer s Consent to Assignment By Seller and Instructions to the Settlement Agent Handling Exchanger s Sale Page 10
- D. Replacement Property Identification Notice Page 11

The Tax Free or Reduced Fee guarantee applies to my exchange. If I do not acquire any replacement property, 50% of my fee will be refunded. All funds will be held in FDIC-insured accounts. The bank will not have authority to move my funds without my written authorization.

I want \$ _____ cash boot at close.

I authorize 1031 EA, LLC to deduct the following from my account: Fee of \$795.00 - Interest paid on account is 0%. The exchange fee covers one sold and one replacement property. Each additional property is \$200. For earnest money deposits or closing funds on any replacement property, the signed Request for Funds will be sent to 1031 EA, LLC at least THREE (3) business days prior to needing the funds, or I agree to a fee of \$150 for rush or same-day wires.

TIN/Backup Withholding Certification

Tax Identification Number: _____ (Enter or Call us at 866-944-1031)

Under penalties of perjury, I certify that the number shown above is my correct taxpayer identification number and that (check appropriate box(es)):

- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.
- I am subject to backup withholding.
- I am a U.S. citizen (or a U.S. resident alien).

The Internal Revenue Service does not require your consent to any provision of this document other than the certifications required to avoid backup withholding.

1031 EA, LLC

By: David P. Greenberger, Esq., Managing Member

Sample Client
Date:

June 30, 2015



EXCHANGE INFORMATION

Please make any corrections, complete any blanks,
and fax to 858-332-1777 to open your tax-free exchange

Exchange Number	2015-0156
Date of this Agreement	June 30, 2015
Relinquished Property Street	123 Test Avenue
Relinquished Property City, State	Borrego Springs, CA 92004
Your % Ownership in Property	100.00
Sales Price	\$1,000,000.00
Buyer Name	ABC Corporation,
Exchanger	
Name	Sample Client
Name	Sample Client
Mailing Address	Client
City, State, Zip	La Jolla, CA 92037
Phone	999-999-9999
Fax	.
Email	sampleclient@my1031place.com
Qualified Intermediary (QI)	
Name	1031 EA, LLC
Mailing Address	5355 Avenida Encinas, Suite 203
City, State, Zip	Carlsbad, CA 92008
Phone	866-944-1031
Fax	858-332-1777
Email	docs@1031exchangeadvantage.com
Settlement Agent (or Escrow Officer)	
Settlement Agent s Name	Escrow Officer
Firm Name	.
Mailing Address	. .
City, State, Zip	., . .
Phone	123-123-1234
Fax	.
Email	escrowofficer@my1031place.com

EXCHANGE TERMS AND CONDITIONS EXCHANGE NUMBER: 2015-0156

WHEREAS, Exchanger is the owner of the Relinquished Property; and

Exchanger desires to make a qualified tax-deferred exchange of Exchanger's interest in the Relinquished Property for other property or properties of like kind in accordance with Internal Revenue Code §1031, the Treasury Regulations promulgated under that section, and corresponding provisions of state tax legislation; and

Exchanger has entered into a written Sales Contract with Buyer by which Exchanger has agreed to convey and Buyer has agreed to acquire Exchanger's interest in the Relinquished Property on the terms and conditions set forth in the Sales Contract; and

QI is willing to act as a qualified intermediary (as defined in IRS Regulations) in connection with Exchanger's exchange.

NOW, THEREFORE, in consideration of the mutual covenants, conditions, and agreements set forth in this Agreement, Exchanger and QI each agree as follows:

1. Definitions

1.1 Identification Period means the 45-day period beginning on the date of transfer of Exchanger's interest in the Relinquished Property to QI, or at QI's direction, to the Buyer.

1.2 Replacement Property means the like-kind property or properties to be identified by Exchanger and acquired by QI for transfer to Exchanger in connection with the like-kind exchange provided for in this Agreement.

1.3 Sales Contract means the written agreement between Exchanger and Buyer.

1.4 Seller means the party or parties from whom QI is to acquire any Replacement Property for transfer to Exchanger under this Agreement.

2. Exchange of Properties. Exchanger agrees to transfer Exchanger's interest in the Relinquished Property to QI in consideration of, and in exchange for, the transfer by QI to Exchanger of Replacement Property. QI agrees to transfer Exchanger's interest in the Relinquished Property to Buyer in a sale transaction and to acquire the Replacement Property from the Seller of the Replacement Property in a purchase transaction in furtherance of the exchange described in this Agreement.

3. Terms for Acquisition of the Relinquished Property.

3.1 Exchange Credit. QI shall credit Exchanger in exchange for receipt of the Relinquished Property the following amount (the Exchange Credit):

3.1.1 All net proceeds from the sale of Exchanger's interest in the Relinquished Property to Buyer;

3.1.2 Less the QI's Fee.

3.1.3 Plus any interest, if Exchanger has opened this exchange as an interest bearing type exchange and agreed to pay the higher QI fee in connection with opening and handling an interest bearing account. If the Federal Funds Rate is lowered at any point during this exchange, then the rate paid on this account shall be lowered accordingly. That is, the rate paid shall be lowered equivalent to the amount that the Federal Funds Rate is lowered. In no event shall interest be paid to the client until

the 180th day of the exchange period, except under the conditions indicated in par. 8.2 of this agreement. Interest will be paid only on exchange balances which are held by Accommodator for at least Fourteen (14) days. In addition, interest on exchange accounts is never paid past the 180th day of the exchange.

3.2 Assignment and Assumption of Sales Contract.

3.2.1 Exchanger transfers, assigns, and delegates to QI all of Exchanger's right, title, and interest in the Sales Contract, and QI accepts such assignment.

3.2.2 At the time this Agreement becomes effective, Exchanger will cause any deposit that has been made under the Sales Contract and released to Exchanger to be delivered to QI and shall advise both Buyer and Settlement Agent of this assignment.

3.2.3 All representations, covenants, and warranties, express or implied, made by Exchanger or Buyer with respect to the transfer of Exchanger's interest in the Relinquished Property and the transactions contemplated by the Sales Contract and this Agreement shall survive the transfer of Exchanger's interest in the Relinquished Property by Exchanger to QI and by QI to Buyer. All rights, remedies, liabilities, and obligations arising therefrom shall be deemed to be assigned and delegated by QI to Exchanger and assumed by Exchanger effective simultaneously with the closing of the sale of the Relinquished Property to Buyer.

3.2.4 The assignment and assumption shall be null and void if Buyer or its assignee does not acquire title to Exchanger's interest in the Relinquished Property because of the Buyer's or assignee's breach or if either fails to waive any contingencies or if there is a failure of any condition precedent to the obligations of either Exchanger or Buyer to perform the Sales Contract.

3.3 Legal Dispute. If a legal dispute or claim of liability, cost, or expense arises under the Sales Contract before transfer of Exchanger's interest in the Relinquished Property to Buyer (a Dispute), this Agreement may at QI's sole discretion be rescinded. If QI elects to rescind this Agreement, then the unamended Sales Contract shall be reinstated as between Exchanger and Buyer. For purposes of this Agreement, a Dispute shall be deemed to arise on the date on which either party to this Agreement, or the Buyer, gives notice of a Dispute to any other party (or to Buyer). On a rescission by QI, Exchanger shall be deemed to assume all obligations and liabilities of seller under the Sales Contract and shall thereafter indemnify, release, and hold QI harmless from any claims of liability, litigation, settlement negotiations, cost, or expense that may arise between Exchanger and Buyer in connection with the Dispute, the Sales Contract, or this Agreement.

4. Relinquished Property Closing.

4.1 Settlement Agent. Settlement Agent shall handle the processing of the exchange and sale of Exchanger's interest in the Relinquished Property. Exchanger and QI each covenant and agree to execute instructions to Settlement Agent consistent with this Agreement for the purpose of effecting the exchange provided for in this Agreement and the subsequent sale of Exchanger's interest in the Relinquished Property to Buyer.

4.2 Closing Costs. The Exchange Credit will be calculated after deducting all prorations, closing costs and all transfer taxes incurred on the transfer of the Exchanger's interest in the Relinquished Property to QI, and all such costs incurred by QI on its subsequent sale of Exchanger's interest in the Relinquished Property to Buyer.

4.3 Direct Deeding. Without in any way affecting QI's obligation to acquire Exchanger's interest in the Relinquished Property, in order to save transfer taxes, title insurance premiums, and additional closing costs, QI shall direct Exchanger at the closing to execute a deed conveying legal title of Exchanger's interest in the Relinquished Property directly to the Buyer.

4.4 Timely Closing. If QI does not transfer the Relinquished Property to Buyer on or before the date set forth in the Sales Contract, and the parties to this Agreement do not mutually agree to extend the closing date, this Agreement shall be rescinded and Exchanger's assignment to QI of the Sales Contract shall be deemed null and void.

5. Conditions of Title to Exchanger's Interest in the Relinquished Property. Exchanger shall transfer title to Exchanger's interest in the Relinquished Property to Buyer as agreed in the Sales Contract, except to the extent liens and encumbrances are to be cleared with consent of Exchanger by application of the price paid by Buyer to QI on purchase of the Relinquished Property.

6. Federal and State Income Tax Withholding.

6.1 Federal Withholding. Exchanger shall either (i) execute and deliver to Settlement Agent a certification that Exchanger is a United States Person as defined in IRC §7701(a)(30) or (ii) if Exchanger is not a United States Person, then Exchanger must deliver to QI, before closing for transfer of the Relinquished Property either (a) a Notice of Nonrecognition Treatment under Regulation §1.1445-2(d)(2), (b) a withholding certificate issued by the Internal Revenue Service under Regulation §1.1445-3, or (c) other evidence satisfactory to QI demonstrating that QI is not required to withhold funds under IRC §1445. If QI has actual knowledge or reason to believe that any certificate or notice provided by Exchanger is false, QI may, in its sole discretion (i) withhold any amounts required under IRC §1445 and applicable state and local law or (ii) terminate and rescind this Agreement.

6.2 State Withholding. If Exchanger is subject to state or local withholding, Exchanger shall deliver to QI before transfer of Exchanger's interest in the Relinquished Property (i) a withholding waiver certificate or (ii) instructions in form satisfactory to QI and Settlement Agent to withhold an appropriate amount pending receipt of a withholding waiver certificate.

7. Acquisition of Replacement Property.

7.1 Identification of Replacement Property.

7.1.1 Exchanger shall give written notice regarding identification of Replacement Property in compliance with the IRC and regulations. Any such identification may be revoked and a new Replacement Property identified on Exchanger's written notice before the end of the Identification Period.

7.1.2 Exchanger assigns to QI the agreement[s] under which Exchanger has acquired rights to purchase such Replacement Property from the Sellers of the Replacement Property. Replacement Property is to be acquired by QI in accordance with the terms of this Agreement.

7.2 Contracts To Acquire Replacement Property.

7.2.1 Exchanger shall establish the terms of acquisition with the Seller(s) of any identified Replacement Property and shall provide QI with the form of acquisition agreement(s) acceptable to Exchanger.

7.2.2 QI shall thereafter accept an assignment of Exchanger's contract rights to purchase any of the identified Replacement Property or, at Exchanger's direction, shall enter into a binding written contract in the form approved by Exchanger with such Seller to acquire any identified Replacement Property.

7.3 Acquisition and Exchange. QI shall acquire all Replacement Property specified by Exchanger through escrow procedures specified in the relevant acquisition agreement. Concurrent with acquisition of each Replacement Property, QI shall cause the transfer and conveyance of the same to Exchanger. To facilitate the transfer of Replacement Property to Exchanger and to save additional transfer taxes and settlement fees, QI shall be deemed to have satisfied its obligations under this Agreement if it causes the Seller of any Replacement Property to transfer legal title of the same directly to Exchanger rather than QI first acquiring legal title and then conveying it to exchanger.

7.4 Effect of Identified Replacement Property Remaining Unacquired. Exchanger expressly acknowledges that if, after the end of the Identification Period, and before the end of the Exchange Period, any identified Replacement Property has not been acquired by Exchanger within the Exchange Period, for any reason other than for reasons beyond Exchanger's control, then any Exchange Credit that is not used during the Exchange Period to acquire any identified Replacement Property shall not be disbursed to Exchanger until the end of the Exchange Period.

7.5 QI's Financial Obligation To Acquire Replacement Property.

7.5.1 In no event shall QI be required to make a total cash payment for all Replacement Property, including all costs and expenses of acquisition, in excess of the amount of the Exchange Credit.

7.5.2 Except on a minimum of three (3) business days prior written notice from Exchanger, QI shall not be required to expend any funds in excess of Ten Thousand Dollars (\$10,000) in furtherance of its obligations under this Agreement. Exchanger expressly acknowledges that Exchanger must provide such notice in order to require QI's expenditure of any funds under this Agreement.

7.5.3 QI shall not be required to assume any secured loan on any Replacement Property to be acquired by it or to execute any promissory note or other evidence of indebtedness in connection with any such acquisition that would impose any personal liability on QI to repay such obligation, nor shall QI be required to execute any agreement nor participate in any transaction that, in the opinion of QI's counsel, would require QI to engage in any unlawful or fraudulent actions.

7.6 Release of Funds Authorization. Exchanger hereby authorizes QI to wire funds as directed by either Exchanger or Settlement Agent, and releases and indemnifies 1031 EA, LLC from any loss due to the release of these funds in accordance with these instructions.

8. Termination of Exchange.

8.1 Exchanger's Right to Cash. Except as expressly provided in this Agreement, Exchanger shall have no right to request or receive anything other than like-kind real property before expiration of the Exchange Period. However, Exchanger reserves the right to rescind the exchange at any time, and QI shall distribute any Exchange Credit, less any required state or federal withholding, within ten (10) days after receipt of written notice of rescission from Exchanger.

8.2 Events Giving Right to Cash Before End of Exchange Period. On expiration of the Identification Period, Exchanger shall have the right to require QI to distribute a sum

equal to any unexpended portions of the Exchange Credit to Exchanger if (i) there remains no identified Replacement Property that has not been acquired; or (ii) QI has acquired all Replacement Property; or (iii) it is impossible for QI to acquire any of the remaining identified Replacement Property because of material and substantial circumstances beyond Exchanger's control and described as conditions in Exchanger's original Identification notice. The parties to this Agreement intend that these conditions be interpreted and imposed in a manner consistent with the limitations in Regulation §1.1031(k)-1(g)(6).

8.3 At End of Exchange Period. Upon expiration of the Exchange Period, QI shall distribute to Exchanger any balance of the Exchange Credit that QI has not already used to acquire Replacement Property for conveyance to Exchanger. The payment of such amounts shall be made in cash; provided, however, that to the extent that QI holds any Purchase Note, payment shall be made by QI's assignment, without recourse, of such Purchase Note to Exchanger (and the assignment of all security given with respect to such Purchase Note), plus the delivery to Exchanger of all payments of interest or principal on the Purchase Note that have been actually received by QI. QI shall distribute any remaining Exchange Credit, and any Purchase Note, to Exchanger within ten (10) days after the Exchange Period ends.

9. Indemnities by Exchanger.

9.1 General Indemnity. Exchanger shall, and agrees to, hold QI harmless and indemnify QI, its directors, officers, employees, attorneys, and agents from any claim, liability, demand, expense, tax, or assessment of any nature or kind, expressed or implied, whether sounding in tort or in contract that may be asserted against QI, its directors, officers, employees, and agents, by any person, firm, corporation, governmental agency, or taxing authority, including but not limited to any and all supplemental tax bills issued by the tax collector in any county in which any transaction contemplated by this Agreement is consummated, that may arise from any acts or omissions, active or passive, related to carrying out the terms of this Agreement or from participation in this transaction, except any that arise from the gross negligence or willful misconduct of QI or any other person to be indemnified.

9.2 QI has no duty to inspect any properties, and Exchanger hereby releases QI from any and all liability regarding the physical or financial condition, value or history of any property, or the condition of title, and any representations made by any parties involved in the buying or selling of any properties. Exchanger agrees that any dispute regarding any property shall be settled directly between the Exchanger and the other parties to the transaction and agrees not to name QI as a party to any legal action regarding any property. Exchanger hereby indemnifies the QI against any claim or legal action whatsoever regarding the buying or selling of any property.

9.3 Indemnity on Hazardous Materials. Exchanger shall also indemnify, defend (by counsel reasonably acceptable to QI), protect, and hold QI and its directors, officers, employees, attorneys, and agents, free and harmless from and against any and all claims, liabilities, penalties, forfeitures, losses, or expenses (including attorney fees) or death of, or injury to any person or damage to any property, arising from or caused in whole or in part, directly or indirectly, by the presence in, on, under or about the Relinquished Property or the Replacement Property or any improvements on it of any Hazardous Materials (as defined in the following paragraph) or the use, analysis, discharge, or generation of Hazardous Materials to, in, on, under, or about or from any such property or improvements on such property. Exchanger's obligations shall include, without limitation, and whether foreseeable or unforeseeable, all costs of any required or necessary repair, cleanup, or detoxification or decontamination of any of the Relinquished Property or

Replacement Property or any improvements on these Properties, and the preparation and implementation of any closure, remedial action, or other required plans in connection with these Properties. These obligations to indemnify QI shall survive the transfer of any such Property or improvements to QI's successor in interest. For purposes of these indemnity provisions, any acts or omissions of, or by employees, agents, assignees, or representatives of Exchanger or others acting for or on behalf of Exchanger (whether or not they are negligent, intentional, willful, or unlawful) shall be strictly attributable to Exchanger.

For purposes of this section, Hazardous Materials shall include but not be limited to substances defined as hazardous substance, hazardous materials, or toxic substances in the Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended (42 USC §§9601 et seq.); the Hazardous Materials Transportation Act (49 USC §§1801 et seq.); the Resource Conservation and Recovery Act (42 USC §§6901 et seq.); the U.S. Department of Transportation Table (49 CFR pt 172.101 and its amendments), the Clean Water Act (33 USC §§1251 et seq.); or the U.S. Environmental Protection Agency (40 CFR pt 302); any material waste or substance that constitutes (i) petroleum or petroleum-related products, (ii) asbestos or asbestos-containing materials, (iii) polychlorinated biphenyls, (iv) flammable explosives, (v) radioactive materials, and (vi) any such other substances, materials, and wastes that are or become regulated under applicable local, state, or federal law, or that are classified as hazardous or toxic under federal, state, or local laws or regulations, as any of the above-mentioned laws may be amended from time to time, or in the Regulations adopted and publications promulgated under these laws.

10. Execution of Documents; Further Documentation. The parties agree to execute any and all additional documents or instruments necessary to carry out this Agreement. The costs incurred in preparing any documents needed to conclude the transfer of any Relinquished or Replacement Property shall be borne by the party on whose behalf the documents are prepared.

11. Entire Agreement. This Agreement constitutes the entire agreement between the parties regarding this exchange, and is not affected by any other agreements between the parties relating to other exchanges with different exchange numbers. If and to the extent that this Agreement conflicts with any prior written or oral agreement or understanding between the parties to this Agreement, the terms of this Agreement shall prevail. No modification or waiver of the terms of this Agreement shall be valid unless made in a writing signed by both parties.

12. Attorney Fees. If any party to this Agreement institutes legal action or arbitration proceedings against any other party to interpret or enforce this Agreement or to obtain damages for any alleged breach of this Agreement, the prevailing party in such action or proceeding shall be entitled to recover reasonable attorney and experts fees and costs incurred in prosecuting or defending such action, including fees and costs incurred in discussing settlement of the action whether before or after the action or proceeding is filed, in addition to all other recoverable costs and damages.

13. Survival. The terms of this Agreement shall survive the closing and the delivery of Exchanger's interest in the Relinquished Property to QI and of the Replacement Property to Exchanger. If this Agreement is rescinded, Sections 3.3, 9, 12, and 13 of this Agreement shall survive.

14. Time. Time is of the essence of this Agreement.

15. Assignment. This Agreement shall inure to the benefit of, and shall be binding on, the parties to this Agreement, their estates, heirs, representatives, successors in interest, and assigns; provided, however, that neither party shall have any right to assign this Agreement or any of that party's rights under it without the prior written consent of the other party, which such party may withhold in its sole discretion.

Notices. All notices required or permitted to be given under this Agreement shall be in writing and shall be effective on (a) personal delivery to the party to whom they are addressed; (b) if faxed, on receipt of confirmation that successful facsimile transmission has occurred; or, (c) if mailed, five (5) days after deposit in the United States Mail first class postage prepaid, registered or certified, and addressed to each party at the addresses shown in the Exchange Identification section of this Agreement. Either party may change its address for notice by giving notice to the other party in accordance with this section.

16. No Agency. Exchanger acknowledges that for federal and state income tax purposes only QI is acting as a principal in all the transactions contemplated by this Agreement and in no way shall be deemed an agent of Exchanger and to such extent, QI shall not have any obligations to Exchanger as an agent of Exchanger nor shall Exchanger have any obligations to QI as a principal of QI.

17. No Warranty on Tax Consequences. QI makes no representation or warranty, nor shall QI bear any responsibility or liability concerning the federal or state tax consequences to Exchanger of the transaction contemplated in this Agreement, including, without limitation, the status of any Replacement Property as like-kind property or the qualification of this transaction as a like-kind exchange under Internal Revenue Code §1031 or applicable state tax laws.

18. Governing Law, Jurisdiction, and Venue. This Agreement shall be interpreted under and governed by the laws of the state of California. Any action shall be filed and adjudicated in San Diego, California.

19. Disclosures. Affiliates may be compensated by 1031 EA, LLC for services provided in arranging the transaction. The amount of that compensation may vary. Your fee will not be affected by same. Client acknowledges that if they were referred to 1031 EA, LLC by one of its affiliates, whether or not that affiliate is an agent of the client, the client information in their file may be shared with that affiliate. Client acknowledges and accepts same as permissible and not a violation of the company's privacy policy.

20. Investment of Exchange Account. If the Exchange Account is less than \$2 Million, the Intermediary will pay Exchanger a sum of interest as stated on the first page of the exchange agreement on all exchange proceeds. If the Exchange Account exceeds \$2 Million, then they will be placed in a sub account, identified with the Exchanger's name and taxpayer identification number. Exchanger will be given online access to view the account. The sale proceeds may be wired directly to this account. The funds in the sub-account will earn an interest rate equivalent to the 91-day (13-week) T-Bill rate as of the day of funding of the exchange, all of which will be paid to the Exchanger. The Exchanger acknowledges that the Intermediary may receive an additional amount based on the average daily balance of the Exchange Account, or a marketing fee from the bank based on the total amount of Exchange Account held with the bank.

21. Directions to Escrow Officer or Settlement Agent. The Escrow Officer or Settlement Agent identified by Exchanger to Intermediary is an agent of Exchanger. Intermediary may conclusively rely on any statements or directions given by Escrow Officer or Settlement Agent with respect to the Relinquished Property, the Replacement Property or the Exchange Account.

End of Exchange Terms and Conditions



INSTRUCTIONS FOR Sample Client :

Please give this page to your Escrow or Closing Attorney and get the signature of the Buyer of the property you are selling.

BUYER S NOTICE OF ASSIGNMENT BY SELLER AND INSTRUCTIONS TO THE SETTLEMENT AGENT HANDLING EXCHANGER S SALE

<p>Date: <u>July 14, 2015</u> Exchange Number: <u>2015-0156</u> Property Street: <u>123 Test Avenue</u> Property City, St: <u>Borrego Springs, CA 92004</u> Settlement Agent: <u>Escrow Officer</u> Escrow Number: <u>S123</u></p> <p>(Exchanger) has entered into an Exchange Agreement with 1031 EA, LLC, (QI). QI will function in this transaction as a Qualified Intermediary in order to complete a like-kind exchange of Exchanger s interest within the meaning of Section 1031 of the Internal Revenue Code.</p> <p>Exchanger has assigned all rights, title, interest and obligations as Seller under the above referenced escrow to 1031 EA, LLC (QI). QI has accepted the position of Seller herein and agrees to complete this transaction pursuant to its terms in accordance with said escrow instructions.</p> <p>QI is acting as the Seller in this transaction solely as an accommodation to the Exchanger. QI has not inspected subject property, and Buyer hereby releases QI from any and all liability regarding the physical or financial condition, value or history of the property, or the condition of title, and any representations made by any party to the transaction. Buyer hereby agrees that any dispute regarding the subject property shall be settled between the Exchanger and Buyer. Buyer agrees not to name QI as a party to any legal action regarding the subject property.</p> <p>The parties authorize and instruct the settlement agent as follows:</p>	<p>1. DEED: Confirm that the conveyance deed (Grant Deed, Warranty Deed, etc.) for subject property is drawn directly in favor of the Buyer per their instructions.</p> <p>2. NEW FINANCING: In the event the Sales Agreement calls for the creation of any purchase money financing, all loan documents shall be drawn in favor of and delivered to 1031 EA, LLC.</p> <p>3. DO NOT PERMIT RECORDING OF THE DEED until you have received this document executed by the Buyer(s).</p> <p>4. HUD/CLOSING STATEMENT: Please show 1031 EA, LLC as Qualified Intermediary for Sample Client . Please fax a copy of the closing statement to the QI at 858-332-1777 or e-mail to docs@1031exchangeadvantage.com, and mail a copy to the Exchanger.</p> <p>5. WIRING INSTRUCTIONS: Please make all disbursements to QI via wire as follows: California Republic Bank 1400 Newport Center Drive, Suite 150 Newport Beach, CA 92660 For credit to 1031 EA, LLC Routing Number # 122244854 Account # 3301004937 Exchange # 2015-0156</p> <p>6. CANCELLATION: In the event the Exchange Agreement is cancelled for any reason, then upon written notification by QI to Settlement Agent, this Assignment is revoked and the above referenced escrow shall proceed as originally set out therein.</p>
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Buyer signature(s) consenting to assignment required prior to recording of deed.
This document is to be signed by the Buyer of the property the Exchangor is selling.

ABC Corporation

Date



INSTRUCTIONS FOR Sample Client :

Within 45 days of closing your sale, please complete and return this page.

REPLACEMENT PROPERTY IDENTIFICATION NOTICE

Exchanger: Sample Client

Exchange #:2015-0156

Relinquished Property: 123 Test Avenue , Borrego Springs, CA 92004

Pursuant to IRC Section 1031 which requires an exchanger to identify potential replacement property in writing on or before midnight of the 45th day from the closing date of the relinquished property, I am identifying the following properties:

- 1. _____ \$ _____
- 2. _____ \$ _____
- 3. _____ \$ _____

Sample Client

Date

Important Notice to Exchange Client:

1. You have requested a Qualified Trust be set up in connection with your exchange.
2. This means that the funds from your sale will be deposited in a segregated account that will be set up by the bank, and once there, cannot be moved without your signature.
3. You will be sent specific wire instructions for your segregated account once you sign this agreement and return it to the bank, using the instructions below.
4. Be advised, that if you do not receive specific wire instructions at time of your close of your sale property for any reason, you should wire the funds to the instructions on page ten of your exchange agreement, located on the right hand side of the form. Once the bank receives your signed form and opens your account, the funds will be moved to it. Please note further, that when your funds are needed, there will be a disbursement form (Exhibit A) that needs to be signed by all parties to the Qualified Trust, and this may delay the funding on your replacement property(s).
5. We will not be responsible for any delay in funding on replacement property due to the Qualified Trust Agreement.

Instructions to Exchange Client & Escrow Officer /Settlement Officer or Attorney. Please follow these Instructions or processing of this exchange will be delayed:

1. Upon receipt of this signed Qualified Escrow Agreement and Exchange Agreement, Escrow Holder will open a segregated account and supply wire instructions for same to Client s Escrow Agent or Attorney below .

Settlement Officer or Attorney Escrow Officer
.
. . .
Fax: .
Email: escrowofficer@my1031place.com

2. Exchange Client shall provide a copy of both agreements mentioned above to Qualified Intermediary (and a copy the Escrow Holder) at the address, fax, or email below.

Qualified Intermediary 1031 EA, LLC
5355 Avenida Encinas, Suite 203
Carlsbad, CA 92008
Fax: 858-332-1777
Email: docs@1031exchangeadvantage.com

Escrow Holder California Republic Bank
100 Newport Center Drive, Suite 150
Newport Beach, CA 92660
Fax: 949-270-9796
Email: vjones@crbnk.com

3. In the event same is not concluded in time and funds are wired to QI Trust Acct, QI shall direct same to segregated account once steps 1 and 2 are completed.

Qualified Escrow Agreement

THIS QUALIFIED ESCROW AGREEMENT (Agreement) is made and entered into this **30th day of June, 2015** . (the Effective Date), by and among the following:

1031 EA, LLC, (hereinafter referred to as Qualified Intermediary (QI), and **Sample Client** with Exchange Number **2015-0156** (hereinafter referred to as Exchanger); and **California Republic Bank** (hereinafter referred to as Escrow Holder). Intermediary, Escrow Holder and Exchanger are collectively referred to herein as the Parties .

RECITALS

WHEREAS, Intermediary and Exchanger have entered into that certain Exchange Agreement dated **30th day of June, 2015** (Exchange Agreement), wherein, among other things, Intermediary agreed to facilitate an Internal Revenue Code (IRC) Section 1031 tax-deferred exchange on behalf of the Exchanger for the Relinquished Property (as such term is defined in Section 2 (b), below);

WHEREAS, the Exchange Agreement requires the Intermediary to hold the Exchange Proceeds (as such term is defined in Section 2 (c), below), in connection with the Exchanger s IRC Section 1031 exchange, in a federally or state chartered financial institution and subject to strict restrictions as set forth therein;

WHEREAS, the Parties intend that the Exchange Proceeds to be held in accordance with the provisions and conditions of this Agreement pursuant to Treasury Regulation 1.1031(k)-1(g)(3)(ii) and

WHEREAS, the purpose of this Agreement is also to provide instructions to Escrow Holder for maintenance of the Escrow Account (as such term is defined in Section 2(a), below). Said account will be opened with Escrow Holder upon Escrow Holder's receipt of a fully executed Exchange Agreement and Qualified Escrow Agreement.

NOW, THEREFORE, in consideration of the mutual promises contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the undersigned Parties agree as follows:

SECTION 1. Appointment of Escrow Holder

The Parties hereby mutually appoint Escrow Holder to act as the depository under this Agreement on the terms and conditions set forth herein. The Escrow Holder accepts appointment hereunder, agrees to perform its duties and obligations set forth herein, and warrants that it is a federally or state chartered financial institution.

SECTION 2. Definitions

(a) Escrow Account means an account consisting of a segregated account established in the name of the QI, in connection with the Exchanger s IRC Section 1031 exchange, under the provisions of the Exchange Agreement and subject to the substantial restrictions as set forth therein.

(b) Relinquished Property refers to the subject matter property referred to in the Exchange Agreement entered into previously or contemporaneously between the QI and Exchanger.

(c) Exchange Proceeds refers to the exchange funds generated from the sale of the Relinquished Property that are to be deposited with the Escrow Holder and subject to the provisions of this Agreement.

SECTION 3. The Escrow Account and Release of Exchange Proceeds

(a) Upon the closing of the Relinquished Property and subject to the provisions and conditions of the Exchange Agreement, QI shall immediately tender all Exchange Proceeds to the Escrow Holder for deposit in the Escrow Account together with a copy of this fully executed Agreement.

(b) All Exchange Proceeds received by the Escrow Holder pursuant to the terms of the Exchange Agreement and this Agreement shall be held, invested and disbursed in accordance with the terms and conditions of this Agreement.

(c) Escrow Holder agrees it will accept and deposit the Exchange Proceeds into an account on behalf of QI.

(d) Escrow Holder agrees it will only release the Exchange Proceeds upon receipt of a written disbursement request in the form attached hereto as Exhibit A, signed by both QI and Exchanger (or Exchangers if there are more than one as a party to the Exchange Agreement) directing the Escrow Holder to transfer the Exchange Proceeds to purchase a replacement property, as identified in the Exchange Agreement or replacement property identification form, or to the Exchanger subject to the restrictions as set forth in Treasury Regulation 1.1031 (k)-1(g)6 (and any additional regulations that may be promulgated by the Internal Revenue Service with respect to this subject matter). Each written disbursement request shall state the amount requested, to whom payment should be made, and the date the payment is needed. Exchanger acknowledges that QI will withhold its signature instructing Escrow Holder to release the Exchange Proceeds only in those limited circumstances as described in the exchange agreement as allowed for under Treasury Regulation 1.1031 (k)-1(g) 6.

(e) Escrow Holder will have no duty to verify the authenticity of the signatures in the disbursement request, its standard procedural guidelines, nor will it be required to determine whether a release of the Exchange Proceeds to the Exchanger is warranted under the Exchange Agreement.

(f) The persons signing on behalf of the QI and Exchanger(s) to the extent these parties are entities, hereby represent that they have signature authority to execute this Agreement and all related agreement (including the above mentioned written disbursement request).

SECTION 4. Security Interest

QI and Exchanger hereby appoint Escrow Holder to act as holder of a Qualified Escrow Account as defined under Treasury Regulation 1.1031(k)-1(g)(3)(ii) with respect to the Exchange Proceeds and the exchange of properties. The Parties hereto agree that the Exchanger has a security interest in the Exchange Proceeds subject to the restrictions set forth in the Exchange Agreement and Treasury regulations 1.1031 (k)-1(g) (6).

SECTION 5. Incorporation of Recitals and the Exchange Agreement

The Recitals and the Exchange Agreement are hereby incorporated herein by this reference and made a part hereof.

SECTION 6. Account Agreement & Disclosure

The Escrow Account is also subject to the terms and conditions set forth in the Account Agreement & Disclosure for **California Republic Bank**.

SECTION 7. No Liability of Escrow Holder

Escrow Holder shall not have liability of any kind or nature by reason of any failure to consummate any property transactions except if such failure is caused by Escrow Holder's breach of any of its duties and obligations; Escrow Holder's duties and obligations are strictly limited to those expressly set forth in this Agreement and any other written agreement signed by Escrow Holder. Escrow Holder hereby agrees to perform all express rights, duties and obligations required of it hereunder in good faith in accordance with the terms of the provisions in this Agreement.

SECTION 8. No Bonding Requirement

Escrow Holder shall not be required, to give any bond or other security for the faithful performance of its duties hereunder.

SECTION 9. Disputes

In the event of a dispute between QI and Exchanger regarding this Agreement or the disbursement or application of funds from the Escrow Account. Escrow Holder may, at its option, either take no action whatsoever, or interplead the parties in a proceeding to resolve such dispute by filing an interpleader suit with a court to determine the rightful owner of the funds, in either case, without liability to Escrow Holder.

SECTION 10. Indemnity and Hold Harmless

Exchanger agrees to indemnify and hold Escrow Holder and any of its affiliates, officers, directors, employees, shareholders, agents, successors and assigns (collectively referred to as Escrow Holder Indemnified Parties) harmless from and against any loss, damage, costs, and charges, judgments, attorneys fees or other sums that Escrow Holder and/or Escrow Holder Indemnified Parties may suffer, incur or pay, arising out of or in connection with the execution and / or performance of this Agreement, except to the extent that such loss, damage, costs, charges, judgments attorney's fees or other sums is due to Escrow Holder's breach of the terms of this Agreement. Exchanger shall, at its expense, defend any action or proceeding instituted against Escrow Holder and /or Escrow Holder Indemnified Parties that relates, directly or indirectly, to the subject matter of this Agreement except to the extent it relates to the breach of this Agreement by Escrow Holder; provided, however, if Escrow Holder elects to defend itself in any action, it shall be privileged to do so, and the reasonable expense of such defense shall be borne by Exchanger.

SECTION 11. Notices

All Notices and other communication required or permitted to be given or delivered hereunder shall be in writing, and shall be delivered (a) personally, (b) by first-class mail, or (c) by facsimile transmission, addressed to the other party intended at the address set forth below, or such other address as may be designated by such party by notice given to the other parties in the same manner. All notices and other communications delivered by mail shall be deemed to have been delivered to and received by the addressee on the third day following the day on which such notice or communication was deposited in the United States mail. All notices and other communications delivered to a party personally or by facsimile transmission shall be deemed to have been delivered to and received by such party on the date of such personal delivery or facsimile transmission, if delivered before the close of business, and on the next business day if delivered after the close of business.

Qualified Intermediary 1031 EA, LLC
5355 Avenida Encinas, Suite 203
Carlsbad, CA 92008
Fax: 858-332-1777
Email: docs@1031exchangeadvantage.com

Exchanger Sample
Client
La Jolla, CA
92037
Fax:
Email: sampleclient@my1031place.com

Settlement Officer or Attorney Escrow Officer
.
., . .
Fax: .
Email: escrowofficer@my1031place.com

Escrow Holder California Republic Bank
100 Newport Center Drive, Suite 150
Newport Beach, CA 92660
Fax: 949-270-9796
Email: vjones@crbnk.com

SECTION 12. Status of Escrow Holder

Escrow Holder represents that, to the best of its knowledge, it is not a disqualified person as such term is defined in Treasury Regulation 1.1031(k)-1(k).

SECTION 13. Termination

QI and Exchanger hereby expressly waive any rights they have or may have to terminate or dismiss Escrow Holder as escrow holder of the Escrow Account.

SECTION 14. Miscellaneous

(a) Time: Time is of the essence for this Agreement.

(b) Assignment: This Agreement shall inure to the benefit of, and shall be binding on, the Parties to this Agreement, their estates, heirs, representatives, successors in interest, and assigned provided, however, that no party shall have any right to assign this Agreement or any portion thereof without the prior written consent of the other party, which such party may withhold at its sole discretion.

(c) Amendment: This Agreement may not be amended or modified in any respect whatsoever except by an instrument in writing signed and executed by all Parties hereto.

(d) Merger: This Agreement (and all other agreements, exhibits, and schedules referred to herein) constitute the final complete, and exclusive statements of the Parties. This Agreement may not be contradicted by evidence of any prior or contemporaneous statements or agreements. No party has been induced to enter this Agreement by, nor is any party relying on any representations, understanding, agreement commitment or warranty outside those expressly set forth in this Agreement.

(e) Conflict to Terms: Should any of the terms or provisions of this Agreement conflict with those contained in the Exchange Agreement, then the provisions of this Agreement shall prevail.

(f) Invalid Provisions: Should any provision of this Agreement be or become invalid or unenforceable, the remaining provisions of this Agreement shall be and remain fully effective.

(g) Attorney s Fees: If any party hereto brings suit to enforce or declare the meaning of any provision of this Agreement, the prevailing party in addition to any other relief, shall be entitled to recover reasonable attorney s fees and costs, including on any appeal.

(h) Intent: It is the intent of the Parties that this Agreement shall permit Exchanger to complete a like-kind exchange pursuant to IRC Section 1031, and it is intended to comply with the requirements of the regulations thereunder, including, but not limited to, Treasury regulations 1.103(k)-1 and the requirements for a qualified escrow account thereunder. To the extent that any provisions herein conflicts with the requirements of the safe harbor provisions contained therein, the requirements and conditions of the statute and the regulations shall control and shall be treated as if consummated herein.

(i) Governing Law: The Escrow Account hereby created may be administered within or without the State of Delaware, including all matters of construction and performance, regardless of the laws that might otherwise govern under the principles of conflicts of law applicable thereto.

(j) No Reliance: Exchanger acknowledges and agrees that it has relied solely upon the advice and judgment of its own independent tax advisors, attorneys, and/or certified public accountants as to the legal and /or tax implications of this Agreement and the Exchange Agreement. Escrow Holder shall in no event be held liable for Exchanger s failure to receive the tax benefits provided under IRC Section 1031 (or the equivalent state statute, if any). Exchanger has been specifically advised and informed that the complete scope

and content of this Agreement should be reviewed and approved by the Exchanger s independent tax and legal advisors prior to executing this Agreement.

(k) Counterparts: This Agreement may be executed in multiple counterparts, including by facsimile or other electronic transmission, and shall be of the same force and effect as if one documents had been signed by all Parties.

IN WITNESS WHEREOF, the Parties have executed this Qualified Escrow Agreement as of the Effective Date.

EXCHANGER:

Date

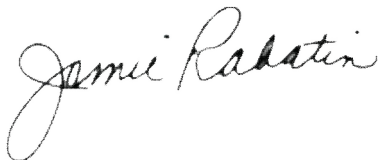
Sample Client
Tax ID:

**QUALIFIED INTERMEDIARY:
1031 EA, LLC**



**By: David P. Greenberger, Esq., Managing Member
Tax ID: 46-2962750**

**ESCROW HOLDER:
California Republic Bank**



BY: Jamie Rabatin, Senior Vice President

EXHIBIT A

DISBURSEMENT REQUEST For Bank Account #: _____

California Republic Bank, (hereinafter referred to as Escrow Holder) is hereby directed to pay from the Exchange Proceeds established and maintained under that certain Qualified Escrow Agreement dated 30th day of June, 2015 (hereinafter referred to as the Agreement), between 1031 EA, LLC, (hereinafter referred to as the QI), Sample Client,(hereinafter referred to as the Exchanger) and Escrow holder, the Disbursement Amount set forth below.

Disbursement Amount: \$ _____

Disbursement Date: _____

Funds Disbursed to: _____

Wire Instructions for Disbursement:

QUALIFIED INTERMEDIARY:
1031 EA, LLC

EXCHANGER:
Sample Client

By: David P. Greenberger, Esq.
Managing Member

Sample Client