

ESCROW NUMBER: \_\_\_\_\_

**ASSIGNMENT, ACCEPTANCE & ACKNOWLEDGMENT FORM  
(RE: RELINQUISHED PROPERTY)**

**ASSIGNMENT TO INTERMEDIARY / DIRECTION TO CONVEY**

The undersigned ("Taxpayer") this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, hereby transfers and assigns to FIRST NATIONS TAX DEFERRED EXCHANGE CORP. ("INTERMEDIARY") all of its rights under that certain contract dated \_\_\_/\_\_\_/\_\_\_, between TAXPAYER \_\_\_\_\_ and \_\_\_\_\_ ("BUYER"), a copy of which contract ("CONTRACT") is attached hereto as Exhibit A and which Relinquished Property is commonly known as \_\_\_\_\_. This Assignment is made pursuant to the terms of an EXCHANGE AGREEMENT dated \_\_\_/\_\_\_/\_\_\_, between TAXPAYER and INTERMEDIARY. In connection therewith, TAXPAYER affirms and reaffirms, and makes and remakes, all of the representations, warranties, covenants and agreements set forth in the EXCHANGE AGREEMENT.

It is understood by all persons notified of this Assignment that INTERMEDIARY is acting in relation to the CONTRACT as a qualified intermediary and agent within the meaning of Internal Revenue Code Section 1031 and the Treasury Regulations thereunder, such that INTERMEDIARY shall have no personal liability under the CONTRACT or with respect to the subject matter thereof, all such liability being disclaimed by INTERMEDIARY. BUYER shall look solely to TAXPAYER in respect of any breach, demand, claim or complaint made by BUYER with respect to the CONTRACT or the subject matter thereof. Pursuant to the terms and provisions of the EXCHANGE AGREEMENT, the property, which is the subject matter of the CONTRACT, is to be conveyed to BUYER directly by TAXPAYER.

TAXPAYER [ If an Individual(s)]

or

TAXPAYER ( If an Entity or Trust)

By: \_\_\_\_\_

By: \_\_\_\_\_

By: \_\_\_\_\_

Its: \_\_\_\_\_

**ACCEPTANCE BY INTERMEDIARY**

The undersigned ("INTERMEDIARY") hereby accepts from TAXPAYER the aforesaid assignment of rights under the CONTRACT; provided, however, that nothing contained herein or in the CONTRACT or in any deed, bill of sale, agreement, instrument or certificate shall be construed to create any liability upon or require the performance of any covenant by INTERMEDIARY personally.

FIRST NATIONS TAX DEFERRED EXCHANGE CORP

By: \_\_\_\_\_

**ACKNOWLEDGMENT BY PURCHASER(S)**

The Purchaser(s) hereby acknowledges the above Assignment and Acceptance of the CONTRACT and further acknowledges that it is the intention of the TAXPAYER / SELLER to treat this transaction as part of a tax deferred exchange of the property rather than an outright sale. THE NEW INDIVIDUAL(s) OR ENTITY(ies) HOLDING TITLE SHALL EXECUTE THIS ACKNOWLEDGEMENT.

**PURCHASER [ If an Individual(s) or Entity]  
INFORMATION (PRINT)**

**PURCHASER'S ATTORNEY**

By: \_\_\_\_\_

Name: \_\_\_\_\_

Its: \_\_\_\_\_

Ph: \_\_\_\_\_ ; Fax: \_\_\_\_\_

**EXHIBIT A TO THE ASSIGNMENT FORM  
FOR THE RELINQUISHED PROPERTY**

**EXHIBIT A TO THIS ASSIGNMENT FORM IS THE  
PURCHASE AND SALE AGREEMENT  
FOR THE  
RELINQUISHED PROPERTY**

**EXHIBIT B TO THE ASSIGNMENT FORM  
FOR THE RELINQUISHED PROPERTY**

EXHIBIT B TO THIS ASSIGNMENT FORM IS THE 1031  
CONTRACT RIDER

RIDER \_\_\_\_\_

FOR RELINQUISHED PROPERTY  
INVOLVED IN A SECTION 1031 DEFERRED EXCHANGE

This Rider is attached hereto and made a part hereof to the real estate contract dated \_\_\_\_\_, for the property commonly known as \_\_\_\_\_ between \_\_\_\_\_ (Seller) and \_\_\_\_\_ (Purchaser)

Seller hereunder desires to exchange, for other property of like-kind and qualifying use, within the meaning of Section 1031 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations promulgated thereunder, fee title in the property which is the subject of this contract. Seller expressly reserves the rights to assign its rights, but not its obligations, hereunder to **FIRST NATIONS TAX DEFERRED EXCHANGE CORP.**, as Qualified Intermediary, as provided in IRC Reg. 1.1031(k)-1(g)(4), on or before the relevant transfer of the property, as defined under State Law. All fees, for the facilitation of the 1031 Tax Deferred Exchange, shall be paid by Seller.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_  
Seller(s)

\_\_\_\_\_  
Purchaser(s)