



Boston Land Exchange, LLC

Taxpayer / Seller:

tax identification number

Property to be Sold

Relinquished Property

Purchaser:

Seller's

Phone

Fax

Atty Name

Atty Adrs.

Atty Phone

Purchaser's

Phone

Atty Name

Atty Phone

WHEREAS

THIS AGREEMENT ("Exchange Agreement") is made by and between Boston Land Exchange, LLC, ("BLE") with a principal office in Weymouth, Ma., and the above referenced taxpayer and concerns disposition of the above referenced relinquished property.

Taxpayer represents it owns, as defined for reporting purposes by federal statute or regulation, whether or not said entity is disregarded, whose name is for federal income tax purposes, directly, or via a disregarded entity or agent, or via ownership of all, or of a fractional interest in, what is commonly referred to as a "grantor trust" or other vehicle for the holding of title to real property, that certain parcel or parcels of land, and all improvements thereon and appurtenances, specified above and which may be more particularly described on any Exhibit "A" hereto being the "Relinquished Property".

Taxpayer desires to exchange the relinquished property for property or properties of a like-kind ("replacement property") in a transfer qualifying under the provisions of the Internal Revenue Code of 1986, Section 1031 and related sections, as amended (the "Code"), and regulations promulgated thereunder.

Boston Land Exchange, LLC agrees to act in the capacity of Intermediary for such like-kind

exchange as provided herein.

Taxpayer, either directly, or through an appropriate indirect manner, has entered into an Agreement to sell the Relinquished Property with the purchaser, as listed above, a copy of which may be attached hereto as Exhibit "B" hereafter referred to as "the P & S".

NOW, THEREFORE, for and in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Boston Land Exchange, LLC and Taxpayer agree as follows:

AGREEMENT

1. Exchange of Property.

(a) LEC agrees to acquire from Taxpayer, either directly, or through an appropriate indirect manner, and Taxpayer agrees to convey to BLE, llc the Relinquished Property, and BLE, llc hereby agrees to convey to Taxpayer either directly, or through an appropriate indirect manner, in exchange for the Relinquished Property, the Replacement Property. BLE, llc agrees to acquire the Replacement Property from its seller (the "Seller") in a purchase transaction for the purpose of effectuating a like kind exchange.

(b) On or before the close of the P & S for the Relinquished Property (the "Initial Closing Date"), Taxpayer shall assign its rights but not its obligations in and under the P & S to BLE, llc, and BLE, llc agrees to accept an assignment in form and substance approved by BLE, llc. Taxpayer shall give written notice of the assignment of the P & S to BLE, llc to all parties to the P & S on or before the Initial Closing Date.

(c) In order to save duplicative recording fees, escrow costs and other similar charges, BLE, llc shall on and as of the Initial Closing Date direct Taxpayer, and Taxpayer, either directly, or through an appropriate indirect manner, shall convey on behalf of BLE, llc, the Relinquished Property to Recipient. In addition, Taxpayer agrees to execute all bills of sale and assignment of leases, security deposits and trade names and other assets, which are necessary to close the transaction directly in favor of Recipient. If closing on the P & S does not occur on the Initial Closing Date, as that date may be extended by the parties thereto, BLE, llc shall assign all of its rights, title and interest in and to the P & S to Taxpayer by an assignment agreement in form and substance acceptable to BLE, llc and Taxpayer shall accept such assignment.

(d) The transfers described in this Section 1 are part of an integrated, interdependent, mutual and reciprocal plan intended to effectuate an exchange by Taxpayer of like-kind real properties pursuant to and in accordance with the provisions of Section 1031 of the Code, and to the extent possible, state tax statutes.

2. Treatment of Exchange Funds.

(a) BLE, llc agrees to hold and apply the Exchange Funds in accordance with the terms and conditions of this Agreement. For purposes of this Agreement, Exchange Funds shall mean the total consideration received from the closing of the sale of the Relinquished Property reduced by the remaining principal and interest balance of all debts secured by liens against the Relinquished Property, if any, as of the Initial Closing Date, taken subject to by BLE, llc, all real estate commissions, prorations of income and expenses, closing costs, title insurance premiums, escrow fees, and any other amounts chargeable to BLE, llc in the closing of the P & S for the Relinquished Property.

(b) BLE, llc shall make payments from the Exchange Funds to acquire the Replacement Property or Properties identified in accordance with the Notice(s) of Identification to be completed by Taxpayer on or before 45 days from the transfer of the Relinquished Property, and received from or on behalf of Taxpayer pursuant to Paragraph 4, including the payment of deposit or option fees provided in the P & S for the purchase of the Replacement Property (the "Replacement Property Contract"). Further, but only to the extent consistent with the (g)(6) limitations, BLE, llc may in its sole discretion i) pay from exchange funds directly any exchange expenses for which it has received an appropriate invoice or requisition for

payment from vendor as that term is used on Form 8824, and ii) may release any items that a seller may receive as a consequence of the disposition of property that are not included in the amount realized from the disposition of property, iii) may pay any transactional items that relate to the disposition of the Relinquished Property or to the acquisition of the Replacement Property and appear under local standards in the typical closing statement as the responsibility of a Buyer or Seller. (Taxpayer acknowledges such transactional items may constitute taxable boot).

(c) BLE, llc shall have sole and exclusive possession, dominion, control and use of all Exchange Funds, including interest, if any, earned on the Exchange Funds until the first business day after the earliest of the following to occur: (i) the end of the Identification Period, as hereafter defined, if Taxpayer has not identified the Replacement Property or has properly revoked in writing any identifications of Replacement Property; (ii) after Taxpayer has received all the Replacement Property identified pursuant to Section 4 and which Taxpayer is entitled to under this Agreement; (iii) the earlier of the date which is 180 days after the transfer of the Relinquished Property to Recipient or the due date (including extensions) of Taxpayer's return of the tax imposed by chapter 1 of subtitle A of the Internal Revenue Code of 1986, as amended, for the taxable year in which the transfer of the Relinquished Property occurs (the "Exchange Period"); (the dates described in (i)-(iii) each referred to as a "Termination Date"). This agreement i) expressly limits the Taxpayer's rights to receive, pledge, borrow or otherwise obtain the benefits of money or other property held by the qualified intermediary, and ii) expressly limits the Taxpayer's rights to receive interest or growth factor, all as provided in paragraph (g)(6) of Treas. Reg. 1.1031(k)-1. Taxpayer shall have no right, title, or interest in or to the Exchange Funds or any earnings thereon and Taxpayer shall have no right, power, or option to demand, call for, receive, pledge, borrow or otherwise obtain the benefits of any of Exchange Funds, including interest, if any, earned on the Exchange Funds except that the balance of Exchange Funds, if any, held by BLE, llc after applying such Exchange Funds in accordance with this Exchange Agreement shall be paid to Taxpayer on the applicable Termination Date. Provided, however, in no event shall any of the foregoing be interpreted such that the Termination Date is prior to the expiration of the Identification Period or as otherwise provided under Treasury Regulation Section 1.1031(k)-1(g)(6).

3. Investment of Exchange Funds.

(a) BLE, llc will deposit the Exchange Funds in an account maintained at Hingham institution for Savings, or other depository, and guarantees Taxpayer shall receive notice of the receipt of the same and credit for the same to an account which is segregated for this transaction. BLE, llc and Taxpayer agree that the Exchange Funds shall be maintained at an institution which is insured by both the FDIC and state deposit insurance fund carried by the depository institution; however, BLE, llc unconditionally guarantees the return and availability of the Exchange Funds and the guaranteed interest stated above.

(b) BLE, llc shall file information returns reporting as taxable income to Taxpayer the interest and other earnings, if any, paid to Taxpayer during any calendar year on such returns, reports, and other filings as are required by applicable law. Taxpayer represents and warrants to BLE, llc that its social security or taxpayer identification number is shown above. Taxpayer will recognize such interest and other earnings, if any, as taxable income to Taxpayer regardless of whether such interest or other earnings are used to acquire Replacement Property. BLE, llc shall have no obligation to pay any income, gains or other taxes that may be imposed with respect to any of the transactions contemplated by this Exchange Agreement. Taxpayer further certifies under penalties of perjury that Taxpayer is not a "foreign person" as defined by Section 1445 of the Code and the regulations promulgated thereunder, and that the Taxpayer is not subject to backup withholding.

4. Identification of Replacement Property.

(a) On or before midnight of the date that is forty-five (45) days after the date of the transfer of the Relinquished Property (in the event there is more than one Relinquished Property, forty-five (45) days after the transfer of the first Relinquished Property) to or on behalf of BLE, llc (the "Identification Period"), Taxpayer shall identify the Replacement Property to be received by Taxpayer in exchange for the Relinquished Property. Such identification shall be effectuated by one or more Notices of Identification signed by Taxpayer. Notices of Identification shall be in writing and shall be hand delivered, mailed (certified, return receipt requested), or sent by facsimile to BLE, llc or to any other party involved in the exchange other than Taxpayer or a disqualified person before the end of the Identification Period. Taxpayer shall give BLE, llc prompt written notice of any changes, deletions, or additions and may revoke a Notice of Identification only by a written

notice (a “Notice of Revocation”) signed by the Taxpayer and hand delivered, mailed (certified, return receipt requested), or sent by facsimile to BLE, llc before the end of the Identification Period. To be effective, a Notice of Identification sent to BLE, llc by facsimile must be sent to the facsimile number shown in Paragraph 9. Any property for which the appropriate assignment of rights is received by QI and written notice to all parties given by Exchangor and which is acquired within the identification period shall be deemed identified without more.

(b) When BLE, llc receives the Notice of Identification, it will sign such Notice of Identification, indicating its proper receipt within the Identification Period. Taxpayer agrees that the Replacement Property shall be identified on the Notice of Identification in accordance with the following principles:

(i) Taxpayer shall unambiguously describe the Replacement Property using either its complete legal description, complete street address, Assessor’s Parcel Number, or distinguishable name.

(ii) Taxpayer shall identify only that number of Replacement Properties which meets one of the following “rules”: (x) three (3) properties without regard to the fair market value of the properties; (y) any number of properties so long as their aggregate fair market value as of the end of the Identification Period does not exceed two hundred percent (200%) of the aggregate fair market value of the Relinquished Property as of the date such Relinquished Property was transferred by Taxpayer; or (z) any number of properties without regard to their fair market value so long as Taxpayer receives identified Replacement Properties constituting at least ninety-five percent (95%) of the aggregate fair market value of all identified Replacement Properties before the end of the Exchange Period.

Taxpayer hereby acknowledges that taxpayer has discussed the regulation provisions related to identification of one or more replacement properties with taxpayer's tax advisor and ble, llc is acting solely as the intermediary and has not offered or provided any legal or tax advice to taxpayer.

5. Acquisition of Replacement Property.

(a) Taxpayer shall have the sole duty and obligation to identify Replacement Property and enter into such contracts and agreements as may be necessary or proper to permit BLE, llc to acquire such Replacement Property. At or before the Exchange Closing, Taxpayer shall assign its rights in but not its obligations under the Replacement Property Contract to BLE, llc. However, BLE, llc shall have no obligation to accept such an assignment unless (i) BLE, llc can terminate the Replacement Property Contract by the payment of liquidated damages in an amount not to exceed the Exchange Funds less any sum estimated in good faith by BLE, llc as being necessary to pay any fees then earned by BLE, llc for its services hereunder and to reimburse any expenses then or to be incurred by BLE, llc hereunder, (ii) the Seller of the Replacement Property agrees in writing to deed the Replacement Property as directed by BLE, llc, (iii) the Seller of the Replacement Property consents in writing to the assignment of Taxpayer’s rights in the Replacement Property Contract to BLE, llc, and (iv) at the time of such assignment, the amount of the Exchange Funds and any additional funds paid by or on behalf of Taxpayer is sufficient to satisfy the total costs and expenses to be incurred by BLE, llc in acquiring the Replacement Property and conveying it to Taxpayer (the “Replacement Cost”), including, without limitation, the aggregate amount of all deposits and expenditures by BLE, llc in respect to the purchase price, real estate commissions, proration of income and expenses, closing costs, title insurance premiums, escrow fees, and any other amounts otherwise chargeable to BLE, llc in connection with the acquisition and conveyance of the Replacement Property to Taxpayer, but excluding any existing mortgage, trust deed or other secured loans which may be assumed or taken subject to by Taxpayer. The assignment shall be made using the form of assignment approved in form and substance by BLE, llc. Taxpayer shall give written notice of assignment provided in this Paragraph 5(a) to all parties to the Replacement Property Contract being assigned on or before the closing of the Replacement Property and shall obtain written acknowledgment from all such parties that the notice of assignment was received prior to such closing by having such parties execute the acknowledgment at the bottom of said assignment. Taxpayer shall provide BLE, llc at least three (3) business days prior notice of any scheduled closing of a Replacement Property. In order to provide timely wiring of Exchange Funds, unconditional and proper wiring instructions must be provided by Taxpayer to BLE, llc in writing no later than three business days before the day the wire is to be initiated, unless Taxpayer has made alternative arrangements with BLE, llc.

(b) BLE, llc shall acquire and transfer, or cause to be transferred, to Taxpayer, and Taxpayer agrees to accept the Replacement Property or properties identified by Taxpayer pursuant to Paragraph 4. In the event the Replacement Cost

for any Replacement Property exceeds the Exchange Funds, Taxpayer shall deliver to BLE, llc just prior to any closing on a Replacement Property, the amount of the deficiency, as determined by BLE, llc in its sole discretion, in collected funds, or shall provide assurances acceptable to BLE, llc, in its sole discretion, that sufficient funds will be available at the Exchange Closing to satisfy the deficiency. BLE, llc shall not be required in connection with the acquisition of any property or properties to (i) assume any loan, mortgage, liability or other obligation, or (ii) pay any cash in excess of the Exchange Funds; or (iii) take legal title to any property or properties. All such matters shall be the sole duty and obligation of Taxpayer, and Taxpayer shall indemnify, hold harmless, and defend BLE, llc from any and all actions, claims, liabilities, costs, and expenses including costs of investigation, court costs and attorneys' fees and disbursements in connection with the transactions contemplated by this Exchange Agreement.

6. Duties of BLE, llc. It is understood and agreed by the parties to this Exchange Agreement that:

(a) BLE, llc has entered into this Exchange Agreement with the intention of being a "qualified intermediary" within the meaning of Section 1.1031(k)-1(g)(4)(iii) of the Regulations on the date hereof and shall use its best efforts to retain that status until all of the Exchange Funds have been disbursed in accordance with this Exchange Agreement. BLE, llc and Taxpayer acknowledge and agree that this Exchange Agreement is intended to satisfy the "safe harbor" provisions of Section 1.1031(k)-1(g) of the Regulations.

(b) BLE, llc IS ENTERING INTO THIS EXCHANGE AGREEMENT SOLELY FOR THE PURPOSE OF FACILITATING TAXPAYER'S EXCHANGE OF THE RELINQUISHED PROPERTY FOR THE REPLACEMENT PROPERTY. NONE OF BLE, llc'S ACTIONS UNDER THIS EXCHANGE AGREEMENT SHALL CONSTITUTE LEGAL, TAX OR OTHER ADVICE OR REPRESENTATIONS TO TAXPAYER OR ANY OTHER PERSON OR ENTITY. BLE, llc MAKES NO REPRESENTATIONS REGARDING THE TAX CONSEQUENCES OF THE TRANSACTIONS CONTEMPLATED BY THIS EXCHANGE AGREEMENT, INCLUDING QUALIFICATION OF THE TRANSACTIONS SET FORTH HEREIN AS A LIKE-KIND EXCHANGE UNDER SECTION 1031 OF THE CODE OR ANY OTHER MATTER. TAXPAYER HEREBY REPRESENTS TO BLE, llc, AND ACKNOWLEDGES THAT BLE, llc IS RELYING ON SUCH REPRESENTATION IN EXECUTING THIS EXCHANGE AGREEMENT, THAT TAXPAYER HAS EXECUTED THIS EXCHANGE AGREEMENT BASED ON THE ADVICE OF TAXPAYER'S LEGAL AND TAX ADVISERS WITH RESPECT TO ALL ASPECTS OF THIS EXCHANGE AGREEMENT AND THE TRANSACTIONS CONTEMPLATED THEREBY, INCLUDING BY WAY OF ILLUSTRATION, AND NOT LIMITATION, FEDERAL, STATE, AND LOCAL TAX CONSEQUENCES, AND EXPRESSLY RELEASES BLE, llc FROM AND COVENANTS NOT TO SUE BLE, llc FOR ANY LIABILITY WITH RESPECT THERETO, EXCEPT FOR BLE, llc'S WILLFUL MISCONDUCT, GROSS NEGLIGENCE OR FRAUD.

(c) BLE, llc shall only be obligated to act as an intermediary in accordance with the terms and conditions of this Exchange Agreement and shall not be bound by any other contract or agreement, whether or not BLE, llc has knowledge of any such contract or agreement or of its terms or conditions. BLE, llc has undertaken to perform only such duties as are expressly set forth herein, and no additional duties or obligations shall be implied hereunder or by operation of law or otherwise.

(d) BLE, llc shall not be liable to Taxpayer or any person or entity for any damages, losses, costs, expenses, or taxes that it or they may incur as a result of any act or omission of BLE, llc under this Exchange Agreement unless and then only to the extent such damages, losses, expenses, or taxes are caused by BLE, llc's willful misconduct, gross negligence or fraud. BLE, llc shall not incur any obligation or liability with respect to (i) any action taken or omitted in good faith upon the advice of its counsel or counsel for any other party hereto, given with respect to any questions relating to the duties and responsibilities of BLE, llc under this Exchange Agreement, or (ii) any action taken or omitted in reliance upon any instrument, including due execution thereof or the identity or authority of any person executing such instrument, its validity and effectiveness, but also as to the truth and accuracy of any information contained therein that BLE, llc shall, in good faith, believe to be genuine, to have been signed by a proper person or persons and to conform to the provisions of this Exchange Agreement.

(e) Except for damages, losses, or expenses caused by BLE, llc's willful misconduct, gross negligence or fraud, Taxpayer shall indemnify, hold harmless, and defend BLE, llc from and against any and all actions, suits, claims, charges, costs, losses, damages, liabilities, expenses, including costs of investigation, court costs, and attorneys' fees and disbursements that

may be brought or imposed upon BLE, llc in connection with its actions hereunder, including any litigation arising in connection with this Exchange Agreement or involving the subject matter hereof as and when incurred. In no event shall BLE, llc be liable for special or consequential damages, whether or not apprised of the possibility of the same. This obligation shall survive termination of this Exchange Agreement.

(f) Should any dispute arise with respect to the delivery or ownership or right of possession of any of the Exchange Funds, BLE, llc is authorized and directed to retain in its possession without liability to any person or entity, all or any part of the Exchange Funds until such dispute is settled either by mutual written agreement of the parties concerned or by a final order, decree or judgment of a court of competent jurisdiction in the United States of America as to which time for appeal has expired and no appeal has been perfected, but BLE, llc shall be under no duty whatsoever to institute or defend any such proceedings.

(g) BLE, llc shall not, by act, delay, omission or otherwise, be deemed to have waived any right or remedy it may have either under this Exchange Agreement or generally, unless such waiver be in writing and signed by BLE, llc, and such waiver shall constitute a waiver only to the extent expressly set forth therein. A waiver by BLE, llc under the terms of this Exchange Agreement shall not be construed as a bar to, or a waiver of, the same or any other such right or remedy that it would otherwise have on any other occasion.

7. Facilitation Fee. Upon execution hereof, Taxpayer shall pay BLE, llc a non-refundable set-up fee of \$200.00. In addition, Taxpayer shall reimburse BLE, llc for any and all costs paid or incurred by BLE, llc in connection with acting as an exchange facilitator pursuant to this Exchange Agreement. There will be closing fees of \$700.00 to be paid for each additional Replacement Property to be due on the date of closing of such Replacement Property.

8. Conditions Precedent. BLE, llc's obligations under this Exchange Agreement shall be subject, to the extent not waived by BLE, llc, to (i) the Taxpayer and all other parties to the transactions contemplated herein performing all obligations and complying with all conditions required by or otherwise set forth in this Exchange Agreement; (ii) all proceedings to be taken by the parties with respect to the transactions contemplated herein being taken pursuant to valid authority, being duly authorized and approved and being evidenced in a manner reasonably satisfactory in form and substance to BLE, llc; (iii) no statute, rule, regulation, court order, administrative order, or regulation being proposed, enacted, or in effect, which would or might restrain or prohibit the transactions contemplated hereby or that would seek to prohibit, delay or challenge any such transactions.

9. Notices. Each notice, instruction or other certificate required or permitted by the terms hereof shall be in writing and shall be communicated by hand delivery, facsimile, Federal Express or another similar overnight document delivery service, or United States mail, postage prepaid (certified, return receipt requested), to the parties at the following addresses:

If to Taxpayer, to the address first specified above;

If to BLE, llc: Boston Land Exchange
528 Broad Street
Weymouth, MA 02189
Phone: (781) 335-0374
Fax: (781) 340-6315

Any such notice, request or consent shall be deemed to have been given or made when delivered in person to the party to whom the communication is addressed, or when sent by facsimile to such party at the address indicated, or on the next business day after being sent by Federal Express or similar overnight document delivery service or on the third day after the postmark date of mailing when sent by certified mail. Any party may change the address at which it is to receive notices by so advising the other parties in writing. To be effective, any such notice, request or consent sent by facsimile must be sent to the facsimile number shown above.

10. Taxpayer's Representations. Taxpayer hereby represents to BLE, llc as follows:

(a) Taxpayer has held the Relinquished Property for the purposes of productive use in a trade or business or

investment and has not held such property primarily for sale or personal use. Taxpayer intends to hold the Replacement Property for purposes of productive use in a trade or business or investment and will not hold such property primarily for sale or personal use.

(b) Taxpayer will not purchase any Replacement Property from a related person as such term is defined in Section 1031(f)(3) of the Code.

(c) Taxpayer acknowledges that for complete tax deferment under Section 1031 of the Code, Taxpayer must trade up or trade even in value, debt and equity. **Any cash Taxpayer receives from the exchange transaction may be taxable.**

(d) The aggregate fair market value of any incidental property being transferred with the Replacement Property does not exceed fifteen percent (15%) of the aggregate fair market value of the Replacement Property.

11. **Miscellaneous.** This Exchange Agreement may be modified, altered, or amended only by the written agreement of all the parties. This Exchange Agreement shall be governed by and construed in accordance with the applicable laws of the Commonwealth of Massachusetts without regard to the conflict of laws provisions thereof, (except with respect to matters of corporation law in which case the law of the state of domestication shall apply), and shall be binding upon and shall inure to the benefit of the parties and their respective successors in interest and permitted assigns. Each of the parties hereby consents and submits to personal jurisdiction in the Commonwealth of Massachusetts for all matters that may arise with respect to this Exchange Agreement, and waives any and all rights to object to jurisdiction within the Commonwealth of Massachusetts. The parties consent to venue in the Superior Court of the Commonwealth of Massachusetts. No party hereto shall make or raise any claim of *forum non-conveniens* with respect to any court located in the Commonwealth of Massachusetts as to any litigation regarding this Exchange Agreement. The paragraph headings and subheadings contained in this Exchange Agreement are for convenience and reference only, and shall not in any way affect the meaning or interpretation of this Exchange Agreement. This Exchange Agreement may be executed in any number of counterparts and each shall be considered an original and together they shall constitute one agreement. Facsimile signatures on this Exchange Agreement or any other document called for or contemplated in this Exchange Agreement shall be deemed original signatures. This Exchange Agreement contains the entire understanding between and among the parties hereto. Taxpayer may not assign this Exchange Agreement. Should a court of competent jurisdiction find any portion of this Exchange Agreement to be invalid or unenforceable, the remaining terms and provisions hereof shall not be affected and shall remain in full force and effect. Each party hereto and their legal counsel have reviewed this Exchange Agreement and have had an opportunity to revise (or request revision of) this Exchange Agreement and, therefore, any usual rules of construction requiring that ambiguities are to be resolved against a particular party shall not be applicable in the construction and interpretation of this Exchange Agreement. Should the language of any provision herein be deemed to negate a like-kind exchange within the meaning of Section 1031 as to Taxpayer, it shall be interpreted and applied in order to comply with Section 1031 of the Code, Regulations, case law, and administrative pronouncements interpreting the Code and Regulations.

12. **Waiver of Jury Trial.** THE PARTIES WAIVE TRIAL BY JURY OF ANY AND ALL DISPUTES ARISING HEREUNDER OR RELATED HERETO AND AGREE THAT ALL SUCH DISPUTES SHALL BE TRIED AND DECIDED SOLELY BY A JUDGE SITTING WITHOUT A JURY.

13. Notwithstanding anything to the contrary herein, in the event of a Presidentially declared disaster or terroristic military action for which the IRS publishes a Notice and/or Service News Release and with regard to which the Taxpayer is an "affected taxpayer", the forty-five (45) day identification period and the one hundred and eighty (180) day exchange period shall be deemed to be and shall be extended as provided in Rev. Proc. 2004-13 as modified by Notice 2005-3, as to such later date as authorized by an IRS News Release or similar authoritative guidance and what are commonly referred to as the (g)(6) restrictions shall apply without interruption during the extensions.

WITNESS the following signatures:
Boston Land Exchange, LLC

TAXPAYER:

By: Kevin W. Gaughen,
its Manager
