IRS Residency Certification

(Buyer's FIRPTA Affidavit)

Transferor: Thomas D. Moulton and Sarah D. Moulton, husband and wife
Transferee: Howard A. Franklin and Melanie F. R. Franklin, husband and wife

Property: 4350 Strandhill Ct, Bradenton, FL 34202

Closing Date: February 10, 2012

The undersigned ("Affiants") being duly sworn on oath, depose, state, represent, warrant, confirm and say that:

Transferees understand that Section 1445 of the Internal Revenue Code provides that a Transferee (Buyer) of a U.S. Real Property Interest must withhold tax if the Transferor (Seller) is a foreign person. However, no withholding is required under Section 1445(a) of the Internal Revenue Code if an individual Transferee acquires a U.S. Real Property Interest for use as a residence and the amount realized on the transaction is THREE HUNDRED THOUSAND DOLLARS (\$300,000.00) or less. Transferees hereby certify as follows:

1 Transferees are purchasing that certain real property located in **MANATEE** County, which is more particularly described as follows:

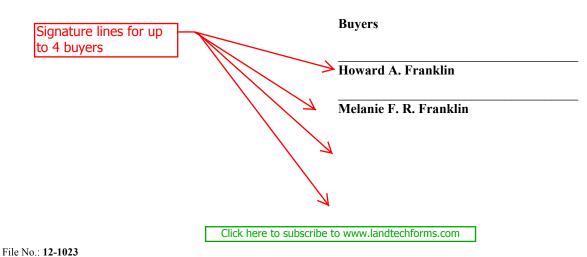
Lot 167, Block 25, of LAKEWOOD RANCH, according to the Plat thereof, as recorded in Plat Book 24, Page 78, of the Public Records of MANATEE County, Florida.

- 2 Transferees have definite plans to reside on these premises for at least fifty percent (50%) of the number of days that the property is in use, during each of the first two (2), twelve (12) month periods following the date of this transfer.
- The amount realized (the "Sales Price") of this residence does not exceed THREE HUNDRED THOUSAND DOLLARS (\$300,000.00).

It is further understood that this Certificate may be disclosed to the Internal Revenue Service, and that any false statement contained herein could be punished by fine, imprisonment or both. Under penalties of perjury Transferees declare that Transferees have examined carefully this certification, and to the best of Transferees' knowledge and belief, it is true, correct and complete.

Affiants are familiar with the nature of an oath and with the penalties for falsely swearing to statements made in an instrument of this nature. This affidavit is given to induce **Willmott**, **Connor and Clow**, **P.A.** (Closing Agent) to conduct the closing on the subject property with the knowledge that said closing agent is relying upon the statements, representations and other matters set forth herein. Buyers hereby hold Closing Agent harmless and fully indemnifies same with respect to the matters set forth herein. "Affiant," "Seller," "Transferor," "Buyer," and "Transferee" include singular or plural as context so requires or admits.

Under penalties of perjury, we declare that we have read the foregoing Affidavit and that the facts stated in it are true.



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