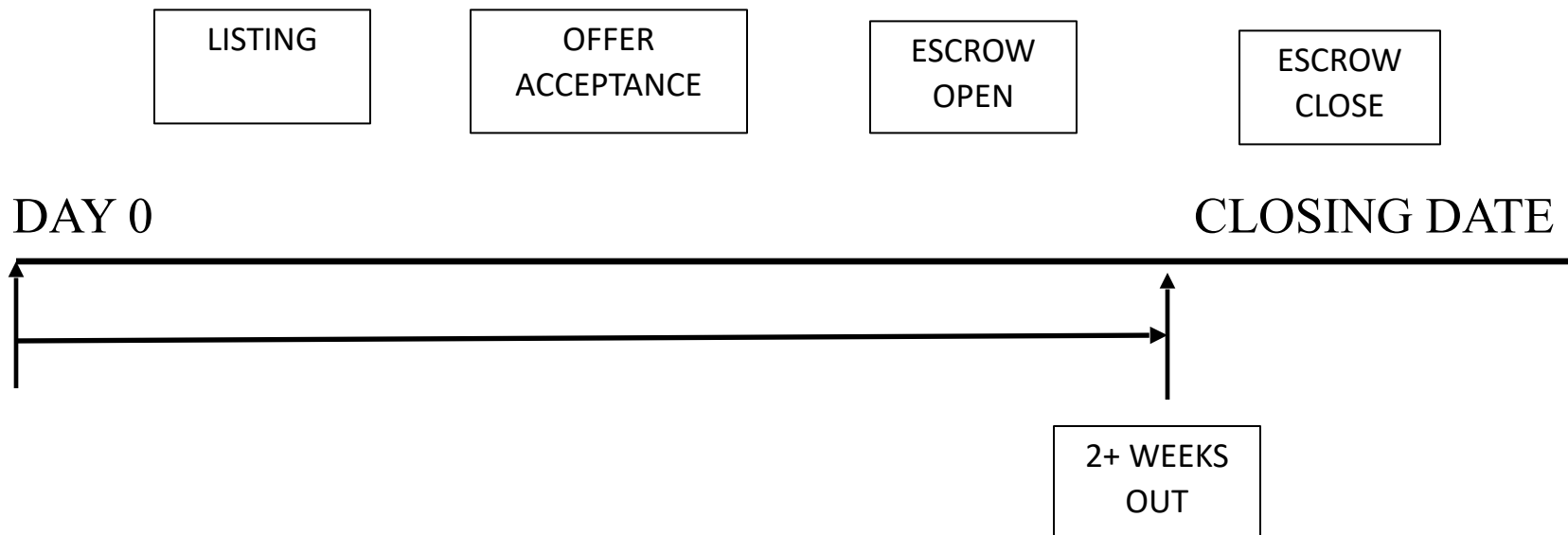


Timing the Entry of the Deferred Sales Trust into any Transaction

In general: Client Engagement at least two weeks prior to the tax recognition event

TYPICAL TIMELINE FOR INITIAL SALE OF ASSET



TYPICAL TIMELINE FOR 1031 EXCHANGE ALTERNATIVE, OR 1031 EXCHANGE RESCUE

DAY 1

DAY 180

