



**ASSIGNMENT, ACCEPTANCE & ACKNOWLEDGMENT FORM
RELINQUISHED PROPERTY**

**ASSIGNMENT TO INTERMEDIARY
DIRECTION TO CONVEY**

The undersigned ("Taxpayer") this _____ day of _____, _____, hereby transfers and assigns to HomeStar Deferred Exchange Corporation ("Intermediary") all of its rights under that certain contract dated _____, between Taxpayer and

, ("Buyer"), a copy of which contract ("Contract") is attached hereto 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 there under, 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 (Individual)

By _____

By _____

Taxpayer (Corporation or Trust)

Taxpayer (Corporation or Trust)

By _____

By _____

Its

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.

HomeStar Deferred Exchange Corporation

By _____

Its:

ACKNOWLEDGMENT BY BUYER (S)

The Buyer(s) hereby acknowledge(s) the above Assignment and Acceptance of the Contract and further acknowledge(s) 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.

Buyer (Individual)

By _____

By _____

Buyer (Corporation or Trust)

Buyer (Corporation or Trust)

By _____

By _____

Its

Its