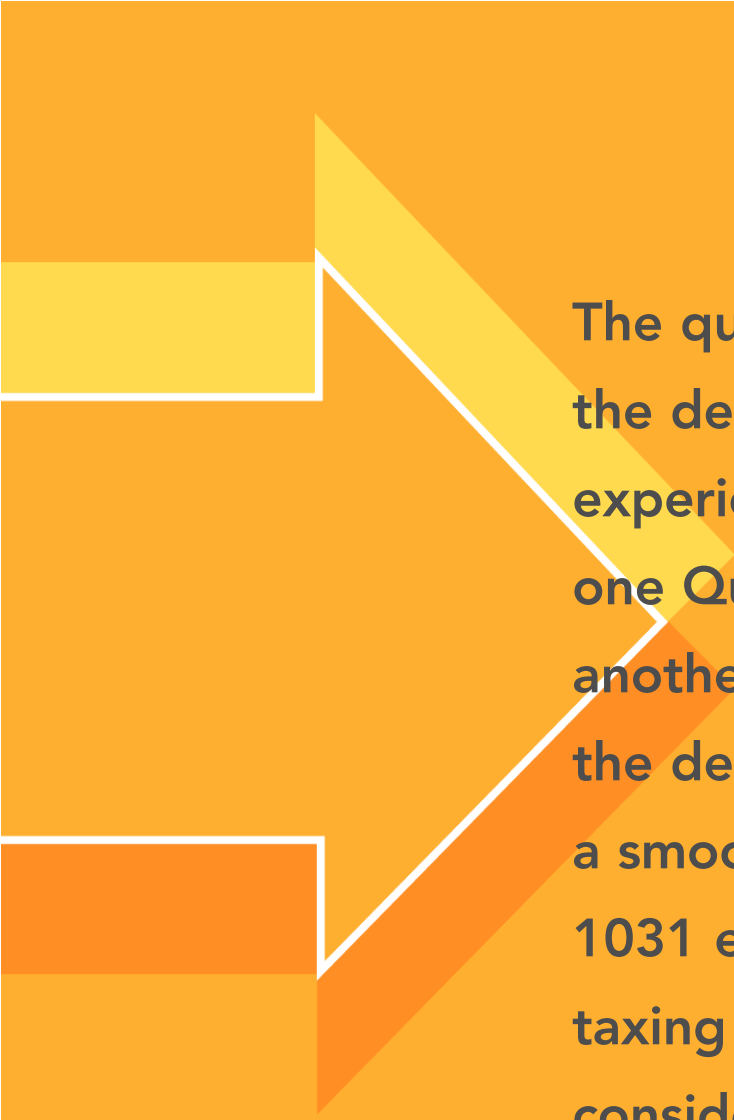


10 things you should know
before you do
another 1031 exchange.

The way to exchange.™

NESSM
Nationwide Exchange Services



The quality of customer service and the degree of expertise and experience can vary greatly from one Qualified Intermediary to another. The differences are often the determining factors between a smooth, efficient and successful 1031 exchange and an unnecessarily taxing experience. Even if you consider yourself a seasoned Exchangor, there's always an opportunity to become a more informed one.

Here are 10 important facts about Nationwide Exchange Services (NES), and why you should consider us as your Qualified Intermediary for your next 1031 exchange.

1. We have successfully conducted tens of thousands of diverse 1031 exchanges since 1990, from the West Coast to the East Coast, representing everything from corporate jets to beachfront rental property.

2. NES Exchange Officers are knowledgeable, experienced, detail-oriented and dedicated to serving you through every step of the process. NES is also a respected member of the Federation of Exchange Accommodators (FEA), the industry's only national trade association.



3. Our business processes, controls and documentation are regularly subject to review by nationally recognized public CPA firms to ensure they meet the most recent IRS rulings, and are fully compliant with other critically important federal regulations and statutes covering the protection of financial data and personal information.

4. The exchange funds entrusted to NES are placed in secure accounts with leading regional and national banks, which are required to be members of the FDIC.



5. To further safeguard exchange funds, we provide a protection program featuring a comprehensive Fidelity Bond and Errors and Omissions insurance policy for each account.

MORE QUESTIONS? NO PROBLEM

For more information about Nationwide Exchange Services and to find out why we're the preferred provider of 1031 exchanges for more leading banks, independent title and escrow companies and major law firms, visit our Website, or simply call to speak directly with one of our Exchange Officers. They would be delighted to answer all your questions.

www.nationwide1031.com

6. Exchange funds are never commingled with our operating funds. What's more, they are invested in sound and proven financial instruments, with minimal risk and 100% liquidity. Interest is paid at competitive rates.

7. Our advanced automated systems give us the ability to streamline the creation of many important forms and documents. This means we can respond very quickly without missing any details. For example, we are able to guarantee a one-hour turnaround time on any type of form or documentation for a Delayed Exchange.



8. We provide our customers with easy, 24/7 access to their accounts through the NES Personal Portal. This password-protected Website contains up-to-the-minute transaction information, including the status of banked funds.

9. Our fees are fair-minded and very competitive:

- **\$399** for a Delayed Exchange, consisting of one Relinquished Property and one Replacement Property, with \$200 for each additional Replacement Property.
- **\$3,000** for a basic safe harbor Reverse Exchange.

10. Should your circumstances indicate that you need additional advice, we can direct you to tax, legal and brokerage advisors through our partnerships with leading firms in these categories.



1-800-339-1031



1-800-339-1031

www.nationwide1031.com

NESSM
Nationwide Exchange Services

Copyright © 2006 Nationwide Exchange Services, Inc. This information is not to be considered as legal and/or tax advice. You should have your transaction reviewed by your own legal and/or tax counsel.



Member: Federation of Exchange Accommodators

NAT342-1106