

ANi X31, Inc.

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DESIGNATION FORM **(Notice of Identification)**

Taxpayer Name:

Co-Taxpayer (if any):

Taxpayer Street Address:

Replacement/Relinquished Property Address:

ANi Transaction Number:

In accordance with Section 3 of the Qualified Exchange Accommodation Agreement, I/We hereby identify the following relinquished/replacement properties. The properties identified comply with one of the following rules as indicated by the appropriate check mark below.

Choose One of the Three Identification Rules

The 3 Property Rule-Identify up to 3 replacement Properties

1). _____

2). _____

3). _____

Alternatively, if I/We have identified more than 3 properties, I/We acknowledge that the aggregate fair market value as of the end of the identification period, of such properties cannot exceed 200% of the fair market value of the replacement property was transferred to the Exchange Accommodation Titleholder. In accordance with the 200% Rule the fair market value of the relinquished property is listed next to the location or description.

The 200% Rule

Fair Market Value

1). _____

2). _____

3). _____

4). _____

5). _____

() **Ninety-Five Percent Rule.** Any Number of properties without regard to their aggregate fair market value as long as I/we transfer identified Relinquished Properties constituting at least ninety-five percent (95%0 of the aggregate fair market value of all identified Relinquished Properties before the end of the Exchange period. Please list the properties on a signed and dated attachment.

This Notice of Identification must be received by ANi X31, Inc no later than that 45th day after the transfer of the Replacement/Relinquished Property.

Relinquished/Replacement Property identified in any Notice of Identification must be of "like kind" with the Property being exchanged. Generally, improved real estate is of "like kind" with both improved and unimproved real estate and vice versa. Taxpayer is encouraged to consult with taxpayer's tax adviser before identifying any Relinquished Property to ascertain the tax consequences of such identification.

TAXPAYER:

By: _____ Date _____
Taxpayer Name:

By: _____ Date _____
Co-Taxpayer Name:

Receipt Acknowledged:

By: _____ Date _____
Exchange Officer, ANi X31, Inc.