

ADDENDUM TO PURCHASE AGREEMENT

**Property Address:
123 Elm Street, Anywhere, MN**

The parties hereto agree as follows:

Seller hereby represents, and Buyer acknowledges, that Seller may desire to structure the transaction evidenced hereby as part of an exchange of properties of like-kind within the contemplation of Section 1031 of the Internal Revenue Code. Buyer hereby agrees to cooperate with Seller in structuring such a like-kind exchange (including, without limitation, dealing with third parties and designating exchange properties) provided that (i) such cooperation shall be without cost or expense to Buyer (with any such cost or expense incurred by Buyer with respect to the exchange to be paid by Seller); (ii) Seller shall structure the transaction as an exchange agreement involving a "Qualified Intermediary," as defined in the regulation issued under Section 1031 of the Internal Revenue Code; (iii) Buyer shall receive notice of the proposed structure of the transaction and the identity and organizational form of the Qualified Intermediary and a copy of any exchange agreement or other agreements pertinent to the transaction at least fifteen (15) days prior to the closing date; (iv) the structure of the transaction (A) shall not require Buyer to hold title (as a conduit or otherwise) to any property other than the subject property, and (B) shall be designated so that the purchase price hereunder is paid to Seller or Seller's designee on the closing date; and (v) nothing herein shall obligate the Buyer to take any action which Buyer believes, in its sole discretion, adversely affects Buyer's tax position; does not have a reasonable basis in the law; will place Buyer in the position of possessing any legal, equitable or beneficial ownership in any real property involved in the exchange other than the subject property; or requires actions on the part of Buyer which cannot reasonably be accomplished by Buyer within the time frame necessary for the transaction to qualify as a like-kind exchange. Seller's rights and obligations under this agreement may be assigned to a Qualified Intermediary for the purpose of completing such an exchange, provided no such assignment shall release or diminish Seller's obligations hereunder. Buyer makes no representations or warranties that the Seller's proposed transaction will qualify as a like-kind exchange under Section 1031 of the Internal Revenue Code and applicable regulations thereunder.

SELLERS:

BUYER:

Date: _____

Date: _____