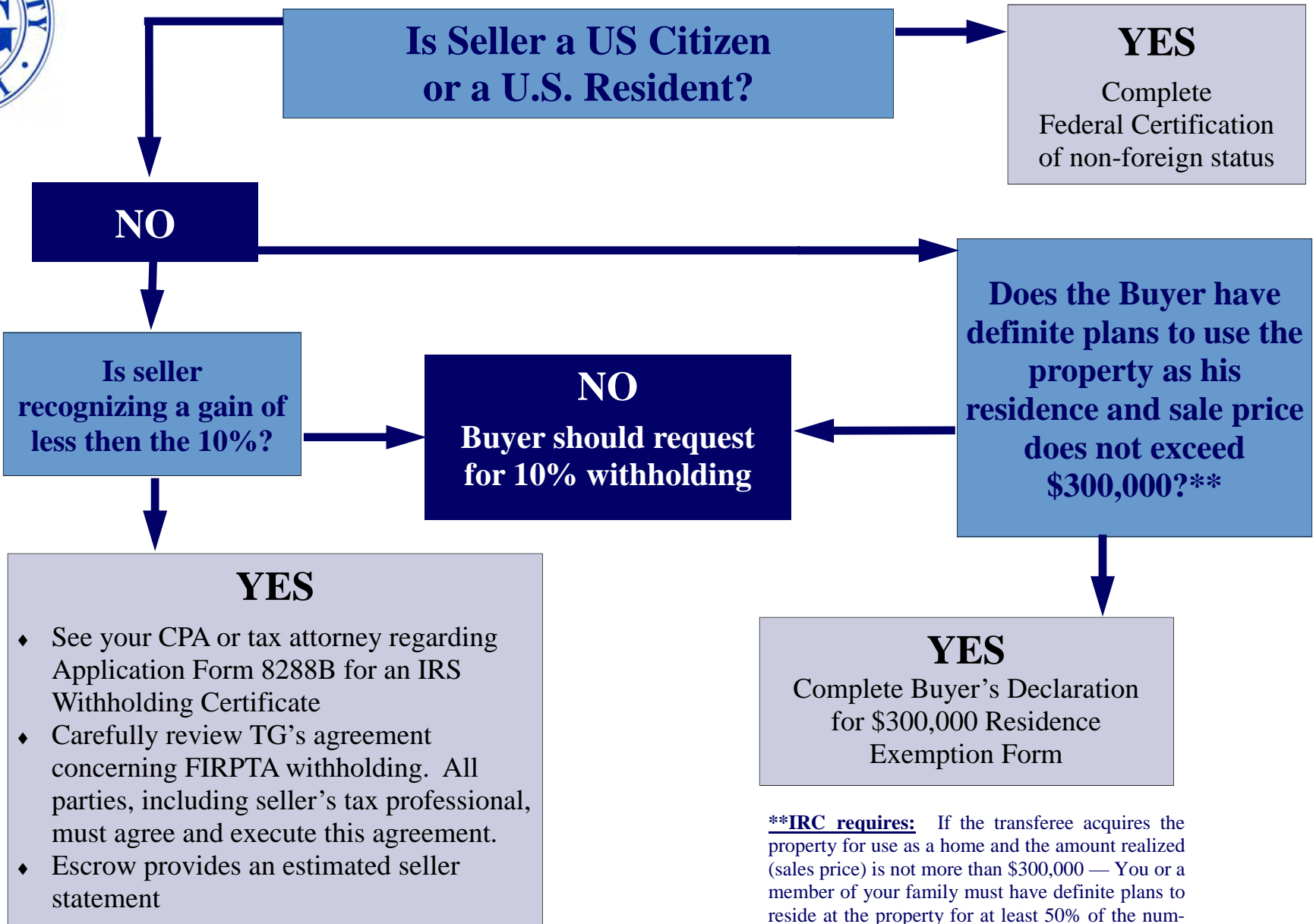




FIRPTA



*Note: Escrow will withhold 12% pending receipt of Withholding Certificate, unless the parties agree otherwise.

****IRC requires:** If the transferee acquires the property for use as a home and the amount realized (sales price) is not more than \$300,000 — You or a member of your family must have definite plans to reside at the property for at least 50% of the number of the days the property is used by any person during each of the first two 12 month periods following the transfer.

HARPTA



Title Guaranty of Hawaii, Corporate Training
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