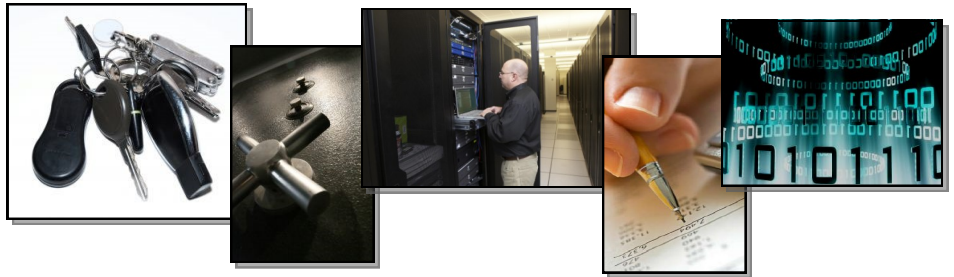


Security



The Highest Level of Financial and Data Security Available

Accruit has, to date, helped companies in over 20 industries transform billions dollars in tax liability into operating cash flow. We currently have over three million unique assets under management and process more than 250,000 exchanges per year.

Accruit's success owes, in large part, to one simple fact: ***we have no higher priority than the security of our clients' funds and data.*** We employ uncompromising industry best practices, partner with the highest rated financial institutions in the nation and rely on the most rigorous data security processes available anywhere. Accruit's CEO sits on the board of the Federation of Exchange Accommodators and we're committed to full compliance with its stringent code of ethics. Our operational standards not only meet the requirements of all existing state 1031 regulations, in most cases we exceed them significantly.

In short, we spare no effort in providing our clients with the most secure 1031 Exchange experience possible.

Accruit Security Best Practices

- › Client funds are held in the top-rated financial institutions in America and investment procedures assure 100% liquidity.
- › All client funds are held in secure, segregated accounts; client monies are never commingled with Accruit operating funds.
- › Accruit is fidelity bonded and errors and omissions insured.
- › Client information is secured in a national data center that is annually audited and approved for ISO 9001 and SAS 70 certification processes. More than 300 proprietary ISO-compliant processes are tested to reduce human error and enhance reliability.
- › Only the latest and most reliable security solutions are employed to provide 24/7/365 Internet surveillance, secured access monitoring and tracking, encryption and certification, proprietary software, multiple physical layers of security and multiple layers of redundancy.
- › Backup data is routinely stored at an off-site vault managed by a leading global provider of data protection and recovery services.

The Accruit Method: Traditional Principles, Contemporary Execution

Accruit's financial security model draws on the "Prudent Investor Rule," the modern version of an established common law investment standard. In accordance with these principles, Accruit invests exchange funds with the primary investment objectives being ***liquidity and preservation of principal.*** The Uniform Prudent Investor Act codifies the requirement for diversification of investments, and Accruit always exercises reasonable care, skill and caution when selecting investments. Accruit invests all exchange funds in bank depository products, U.S. Treasury Securities or equivalent products.

Accruit's investor standards are designed to assure that:

1. Client exchange funds are never commingled with Accruit's operating accounts.
2. Client funds are never loaned or transferred to any account not directly related to the client's 1031 exchange.
3. Exchange funds are always invested so as to provide 100% liquidity, assuring that Accruit can fulfill all contractual obligations to its clients and preserve the principal of the exchange funds.



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