DISPOSAL OF ASSETS

I/we				certify that:			
or	During the past 2 years, I/we HAVE NOT sold or given away any assets for less than fair market value.						
	During the past 2 years, I/we <u>HAVE</u> sold or given away only the assets listed below for less than fair market value.						
(A) Description		n	(B) Date Disposed of	(C) Market Value	(D) Cash Value*	(E) Amt. Sold For	Subtract column(E) from (D) (List on TIC)
			et value of the a		onable costs ir	ncurred in selli	ng of converting the
	 Penalties for withdrawing funds before maturity; Broker/legal fees for the sale or conversion of assets; Settlement costs for real estate transaction. 						
understand t	that it is make	s a crii	or inaccurate sta	ounishable by a	\$10,000 fine o	or 10 years imp	Code. I/we prisonment or both, to United States about
Resident's S	<mark>Signatu</mark>	re			Date		
Co-Resident's Signature			-	I	Date		