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REAL ESTATE CAPITAL

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BENEFITS OF DST INVESTING

- The Internal Revenue Service issued Revenue Ruling 2004-86 that sets out the guidelines for the Delaware Statutory Trust (DST). This revenue ruling created a safe harbor for DSTs as "like kind" for purposes of a 1031 exchange. Investors in DST properties enjoy all the tax advantages of owning traditional real estate with less work and less liability. There are many additional benefits of DST ownership that are unavailable with traditional property ownership.

Freedom From Management Responsibilities



1031 Exchange Protection



No Personal Liability



Defer Capital Gains Taxes Indefinitely



Ease of Financing (Debt Replacement in a 1031 Exchange)



No Add-On Costs



Low Minimums



An Estate Planning Tool



Higher-Value Properties



Enjoy All the Tax Benefits of Real Estate Ownership



Diversification Strategy



Prevettet Properties



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This brochure is not an offer to sell, or a solicitation of an offer to buy, securities. Offers can only be made through the Private Placement Memorandum. DST Units may be sold only to "accredited investors," as defined in Regulation D under the U.S. Securities Act of 1933, as amended (the "Securities Act"), which, for natural persons, refers to investors who meet certain minimum annual income or net worth thresholds. DST Units are being offered in reliance on an exemption from the registration requirements of the Securities Act and the laws of any U.S. State or non-U.S. jurisdiction, and are not required to comply with specific disclosure requirements that apply to registration under the Securities Act. Neither the U.S. Securities and Exchange Commission nor any other regulatory authority has passed upon the merits of an investment in the DST Units, has approved or disapproved of the DST Units or passed upon the accuracy or adequacy of the offering materials describing the securities. The securities are subject to legal restrictions on transfer and resale in accordance with the governing documents of the Delaware Statutory Trust and applicable securities laws, and investors may be unable to sell or transfer their DST Units. In addition, there is no public market for the DST Units and no such market is expected to develop in the future. Investing in the DST Units involves risk, and investors should be able to bear the loss of their investment. This brochure does not purport to be complete and should be viewed in conjunction with the Private Placement Memorandum. An investment of this sort is speculative and involves a high degree of risk. Projections of future performance contained herein are based on specific assumptions discussed more fully in the Private Placement Memorandum and do not constitute a guaranty of future performance.