

**AFFIDAVIT AS TO FOREIGN INVESTMENT IN REAL PROPERTY TAX ACT
(Seller/Entity – Non-Foreign Person Certification)**

State of Florida
County of Palm Beach

Brings in both officers from the Landtech closing file if needed.

Before me, the undersigned authority personally appeared: **Albert Alawatski, President and Roman Guidoucie, Vice President** of **The Wallace Edwards Company**, seller, who, being first duly sworn according to the law, deposes and says as follows:

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. For U.S. tax purposes (including section 1445), the owner of a disregarded entity (which has legal title to a U.S. Real Property interest under local law) will be the transferor of the property and not the disregarded entity. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest, by **The Wallace Edwards Company** hereinafter referred to as the transferor, the undersigned hereby certifies the following on behalf of **The Wallace Edwards Company** the transferor:

1. The Wallace Edwards Company is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
2. The Wallace Edwards Company is not a disregarded entity as defined in § 1.1445-2(b)(2)(iii);
3. The Wallace Edwards Company's U.S. employer identification number is **44-5698745**; and
4. The Wallace Edwards Company's office address is: **101 Nob Drive, Ruidoso, NM 88345**

The Wallace Edwards Company understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment, or both.

Under penalties of perjury, I declare that I have examined this certification and to the best of my knowledge and belief, it is true, correct and complete and I further declare that I have the authority to sign this document on behalf of **The Wallace Edwards Company**.

FURTHER AFFIANT SAYS NOT.

**The Wallace Edwards Company, a
Florida corporation**

By: _____
Albert Alawatski, President

Roman Guidoucie, Vice President

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The foregoing instrument was acknowledged before me the 30th day of September, 2013 by Albert Alawatski, President and Roman Guidoucie, Vice President, who is/are personally known to me or who has/have produced _____ as identification and who did/did not take an oath.

My Commission Expires:

(SEAL)

Notary Public

Printed Notary Name