



IRA RESOURCES, INC.

Asset Exchange Letter

1. ACCOUNT OWNER INFORMATION

Form with fields: Full Name (as it appears on your account application), Account Number, Account Type (checkboxes for Traditional, Roth, SEP, SIMPLE, HSA, ESA), Email Address, Daytime Phone Number.

2. REVIEW AND PROCESSING

Form with question: How Do You Want IRAR to Review Your Transaction? (NOTE: The review request does not guarantee the completion of the transaction). Includes checkboxes for Normal Review Request and Expedited Review Request (\$100) with associated review timeframes.

3. TRANSACTION ACKNOWLEDGEMENT

Form with text: Read the Information Below and Initial to Acknowledge. Includes a list of disqualification rules and an initialing line: Initial Here: [arrow] _____ By initialing, I acknowledge that I have read and understand the transaction information above.

4. EXISTING ASSET AND EXCHANGE TYPE

Form with text: Existing Asset/Investment Name (example: property address, name of LLC, joint venture, private placement, etc.). Includes sections 4.1 and 4.2 for indicating exchange type and ownership percentages.

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5. NEW ASSET INFORMATION

New Asset/Investment Name <i>(example: property address, name of LLC, joint venture, private placement, etc.)</i>			
Percentage of Ownership	Quantity <i>(number of share, units, etc.)</i>	Price <i>(per share, unit)</i>	Total Value
%			

6. BORROWER INFORMATION *(complete if NEW asset is Promissory Note or Deed of Trust)*

Borrower 1: Full Name		Email Address		Phone Number	
Street Address		City	State	Zip	
Borrower 2: Full Name		Email Address		Phone Number	
Street Address		City	State	Zip	

7. STATEMENT OF INVESTMENT ELIGIBILITY, DISCLAIMER, AND INDEMNITY AGREEMENT

Do you, the account owner (NOT the IRA) currently hold one of the following roles ? <i>(check one)</i>	
<input type="checkbox"/> Manager, Managing Member or Partner, Officer, Director, Trustee, or a Person with Similar Duties	Current Percentage of Ownership: _____%
<input type="checkbox"/> Member, Shareholder, Partner or Beneficiary <i>(with no management duties)</i>	Current Percentage of Ownership: _____%
<input type="checkbox"/> None of the above	

Your signature is required. Please ensure that you read and acknowledge the following disclosure before you sign and date this form.

- 1) I acknowledge that IRAR Trust Company acts solely as a directed custodian and represent that it provided no tax, legal or investment advice. I understand that IRAR Trust Company is under no obligation or duty to investigate, analyze, monitor, verify, or otherwise evaluate this or any investment contemplated by this or any Investment Direction form I submit, nor does it have any responsibility to review the prudence, merits, viability, or suitability of any such investment.
- 2) I understand and agree that IRAR Trust Company will not make any attempt to evaluate the entity I want my Account to invest in. For example, IRAR Trust Company will not check the financial strength of the entity, nor check with the Secretary of State, the Securities and Exchange Commission, the Better Business Bureau, or any other governmental or non-governmental agency to see if any complaints have been filed against the entity. I understand and agree that IRAR Trust Company does not review and approve the subscription agreement, operating agreement, by-laws, limited or general partnership agreement, or any other similar agreement regarding the purchase or operation of the entity I want my Account to invest in. I represent that I have done my own due diligence on the entity I want my Account to invest in.
- 3) I understand and agree that I am solely responsible for making sure that the entity was not formed and will not operate in a way that does or may lead to a prohibited transaction under IRC §4975.
- 4) I understand and agree that if the entity my Account is investing in becomes a "disqualified person" (as that term is defined in IRC §4975) upon funding (this may occur, for example, if my plan and other disqualified persons, including me personally, own more than 50% of the entity), then any future mandatory capital calls may be a prohibited transaction under IRC §4975.
- 5) I understand that my Account may be subject to Unrelated Business Income Tax (UBIT) as a result of its investment in the identified entity. If my Account owes UBIT on its profits from the entity, I agree to prepare or cause to be prepared and filed an IRS Form 990T, and any similar filing required under applicable state laws, for each year with respect to which any such form is required, and to cause my Account to pay any UBIT that is reported in such forms. I understand and agree that any UBIT owed must come from funds belonging to the Account. I agree to indemnify and hold harmless, as set forth in paragraph 10) below, includes liability of the parties named therein with respect to UBIT and the preparation and filing of IRS Form 990T and similar state tax filings.



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6) I agree and understand that IRAR Trust Company is required to report the fair market value of the Account to the Internal Revenue Service each year. I agree to obtain a fair market value for the Account's investment in the entity as of December 31 each year and report this information to IRAR Trust Company no later than January 15 of the following year.

7) I understand that with some types of accounts there are rules for required minimum distributions from the account. If I am now subject to the required minimum distribution rules for my Account, or if I will become subject to those rules during the term of the investment, I represent that I have verified either that the entity that my Account is investing in provides distributions that will be sufficient to cover each required minimum distribution, or that there are other assets in my Account, or in other accounts that I may access for this purpose, that are sufficiently liquid (including cash) from which I will be able to withdraw my required minimum distributions as they become required.

8) I understand and agree that I am also responsible for confirming that none of the "disqualified persons" with respect to my Account (including, but not limited to IRA Resources or any agent, affiliate or designee of IRAR Trust Company) are associated in any way with the entity I want my Account to invest in.

9) I understand and agree that if the Plan Asset Regulations issued by the U.S. Department of Labor apply, the entity is disregarded for purposes of the prohibited transaction rules of IRC §4975. In that case, the underlying assets of the entity are the assets in which my Account is investing, and each of the statements above regarding the entity must be true with regard to each of the assets that the entity invests in.

10) By signing this Disclaimer and Indemnity Agreement, I agree to indemnify and hold harmless, IRAR Trust Company (including, but not limited to IRA Resources or any agent, affiliate, or designee of IRA Resources), and their respective officers, directors, shareholders, and employees against any liability associated with investing in the identified entity, including funding a capital call, and including any liability that arises because the investment is or may be a prohibited transaction under IRC §4975. To signify your agreement with the above disclaimer and agreement, sign below.

Signature Date
[Signature Line] [Date Line]

8. PAYMENT OF IRAR FEES

How Will You Pay for Transaction Fees?
If credit card is declined, fees will be debited from IRA. Transaction will NOT be processed unless fees are paid.)

Debit IRAR Account Credit Card (complete credit card information below)

Credit Card Type

Visa Master Card American Express Discover Save this card to my account for future fees.

Name As it Appears on the Card Card Number Expiration Date Security Code

Billing Address Billing City Billing State Billing Zip

Billing Address Billing City Billing State Billing Zip

By signing below, I authorize my credit card to be charged for the option(s) chosen above. I understand that inaccurate or incomplete credit card information or charges declined by the credit card issuer will delay the processing of the account transaction. Future changes to the option made above must be submitted in writing.

Signature Date
[Signature Line] [Date Line]



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9. ACCOUNT OWNER SIGNATURE AND INVESTMENT ACKNOWLEDGEMENT

*For loans secured by assets other than real estate, IRAR Trust Company needs backup documentation (ex. UCC1 Financing Statement, Security Agreement, etc.) to book the loan as secured.

Prior to funding, all transaction documents must be notated "read and approved" with your signature and date (for example: subscription documents, promissory notes).

I understand that my account is self-directed and that IRAR Trust Company is acting solely as a passive custodian to hold retirement account assets and in no other capacity. IRAR Trust Company will not review the merits, legitimacy, appropriateness, and/or suitability of any investment in general, including but not limited to: any investigation and/or due diligence prior to making any investment, or in connection with my account in particular.

I confirm that this asset exchange does not include any illegal or impermissible investments under South Dakota or Federal law, including, but not limited to, holdings of marijuana or other illegal substances, illegal gambling, or illegal artifacts.

I am directing IRAR Trust Company to complete this transaction as specified above. I confirm that the decision to exchange assets is in accordance with the rules of my account, and I agree to hold harmless and without liability IRAR Trust Company under the foregoing hold harmless provision.

Transactions with insufficient funds will not be processed until sufficient funds are received. If fees are being deducted from your account, the full amount of the transaction plus fees must be available before your transaction can be processed.

IRAR Trust Company does not provide tax, legal, or investment advice. It does not endorse or recommend any agent, company, or specific investment. Any information communicated by IRAR Trust Company is solely for educational purposes and should not be construed as tax, legal, or investment advice.

I have read and understand the disclosure above.

Table with 2 columns: SIGNATURE and DATE. The SIGNATURE cell contains a green arrow icon.