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Why Choose IPE?

Certified Exchange Specialist on Staff: David Brown, President and owner of IPE 1031, holds the designation of Certified Exchange Specialist[®] ("CES[®]"). He is the only CES[®] designee in the State of Iowa and is one of fewer than twenty designees in the upper Midwest. The Federation of Exchange Accommodators established the CES[®] certification program to enhance the professionalism and expertise of its exchange industry members. CES[®] designees must meet specific work-experience criteria and pass a comprehensive examination on exchange laws and procedures. Additionally, candidates are subject to a background investigation and eliminated if they have committed any offenses involving theft or the loss of a professional license. CES[®] designees must adhere to a code of ethics and maintain 20 hours of continuing education every two years.

Building Strong Relationships. Creating Customized Value. At IPE 1031, we recognize that our exchangers are investing their trust in us. It is for this reason that IPE 1031's business philosophy and corporate identity is defined by this statement that we are in the business of "Building Strong Relationships and Creating Customized Value." Exchangers value exceptional service, professionalism, fair dealing and unequalled expertise. Always keeping this in mind, all efforts are vigilantly pledged by IPE 1031 to accomplish complete and total satisfaction, and it is by this standard that we judge our success.

Attention to Detail: Every tax-deferred exchange transaction facilitated by IPE 1031 is subject to uncompromising attention to detail. Documentation, record keeping and time monitoring procedures are structured in strict compliance with the rules and regulations of the Internal Revenue Service. Step-by-step instructions are provided by IPE 1031 to exchangers and their advisors regarding the basic structure of a Section 1031 exchange.

Exceptional Value: IPE 1031's qualified intermediary fee is \$950 per exchange transaction. Other charges apply to transactions involving multiple relinquished or replacement properties, and to specialized transactional services. Under most circumstances, in the event an exchanger cannot complete an exchange, or decides to discontinue an exchange, the exchanger will be charged no more than \$600 for our services. Contrary to many of our competitors' practices in most cases, exchangers are paid interest while their exchange funds are on deposit. The interest earned is often substantial and will cover the cost of the exchange for many.

Superior Security and Rate of Return for Exchange Funds: IPE 1031 provides exceptional security to exchanger's by carrying a fidelity bond insurance policy and a full coverage errors and omissions insurance policy. Taxpayers seeking qualified intermediary services will commonly find that companies offering services similar to IPE 1031 are not bonded and are uninsured.

IPE 1031 has negotiated security features and excellent investment return rates. Every

exchangers funds are placed into segregated money market or escrow accounts and earn a specially negotiated interest rate. For accounts holding funds totaling more than the FDIC insurance limit, exchangers may choose with certain banks the option of securing the accounts with private insurance or pledged government securities.

National Experience: IPE 1031 serves as qualified intermediary for 1031 exchange transactions throughout the United States. We are accustomed to closing practices in different regions and are educated on unique state specific laws that may affect the outcome of an exchanger's exchange transaction. As a result of this experience, we are well equipped to see our exchangers through a successful exchange.

Services provided by IPE 1031 are not legal services. No attorney-client relationship exists between IPE 1031, its officers or employees, and exchangers. Taxpayers considering an exchange transaction are strongly encouraged to consult with tax and/or legal counsel prior to undertaking a Section 1031 exchange transaction.