

Internal Revenue Service  
P.O. Box 409101  
Ogden, UT 84409

Department of the Treasury

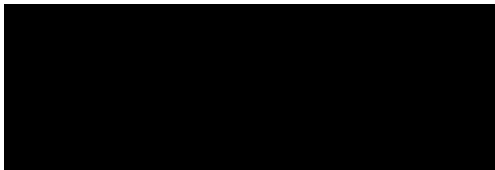
Date of the Withholding Certificate: 06/09/2010

Taxpayer Identification Number: [REDACTED]  
File Number: [REDACTED]

Contact Person: CUSTOMER SERVICE

Contact Identification Number:

Contact Telephone Number: (215) 516-2000  
(Not a toll-free number)  
Contact Hours: 6:00AM - 9:00PM MST



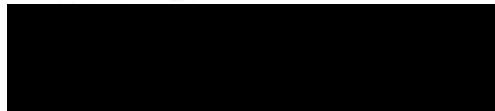
We received your Form 8288-B, Application for Withholding Certificate for Dispositions by Foreign Persons of U.S. Real Property Interests. This Form 8288-B is for the disposition of the U.S. real property interest described as 7934 WEST DRIVE UNIT 1105 NORTH BAY VILLAG, FL. The transferor of the described property is MARIA F GUTIERREZ BURKHARDT and the transferee is DANIEL TORRES.

This letter is your approved withholding certificate and your legal notification that the required withholding amount for \$245,000.00 tax liability for the disposition of the U.S. real property interest described above would exceed their maximum tax liability. Therefore, we reduced the required withholding to Zero -0-, which the transferee must remit to the IRS along with Form 8288 and 8288-A by the twentieth (20th) day following the date of the withholding certificate letter. We also determined that substitution of the reduced withholding amount would not jeopardize the collection of a tax imposed on any gain reported from the disposition of the U.S. real property interest.

As a reminder, this withholding certificate doesn't eliminate the requirement to file a United States income tax return to report this transaction.

If you have any questions, please call the contact person whose name, telephone number and hours appear above. If the number is outside your local calling area, there will be a long-distance charge to you. Or, you may write to us at the address shown at the top of this letter.

Sincerely,



Operations Manager, Accounts Management 1

Letter 3310 (SC/CG) Catalog Number 28675B