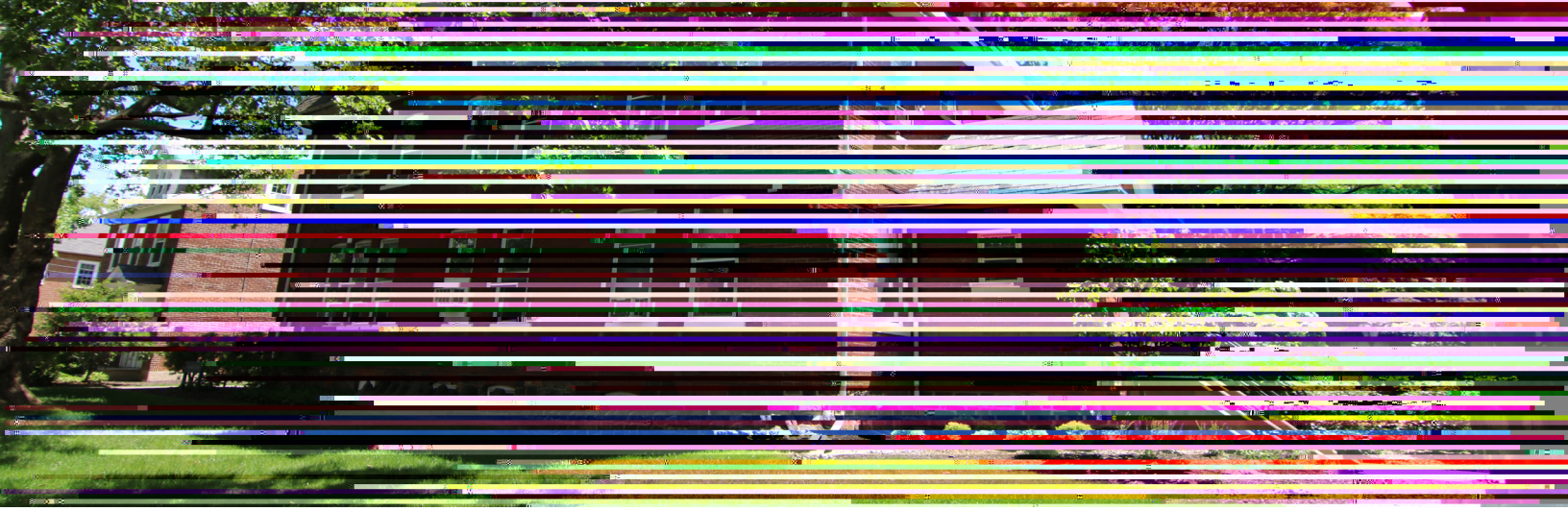

GIFT OF REAL ESTATE EXAMPLE