PURCHASE AND SALE AGREEMENT

THIS AGREEMENT is dated as of ______________, 2026 (the “Effective Date”), by and between ________________________________, a ____________________________ (the "Seller"), and the **COUNTY OF SONOMA**, a political subdivision of the State of California (the "Buyer").

R E C I T A L S

WHEREAS, Seller owns and is offering for sale two parcels of land commonly known as 3601 Main Street, Occidental, CA (APN 074-312-025) and 75 Main Street, Occidental, CA (APN 074-312-050) and more completely described below; and

WHEREAS, Buyer desires to purchase such land; and

WHEREAS, the parties are entering into this Agreement to set forth the terms and conditions of the sale to Buyer.

NOW, THEREFORE, IN CONSIDERATION of the respective agreements hereinafter set forth, Seller and Buyer agree as follows:

A G R E E M E N T

1. Property Included in Sale. Seller hereby agrees to sell and convey to Buyer, and Buyer hereby agrees to purchase from Seller, subject to the terms and conditions set forth herein, the following:

(a) that certain real property commonly known as 3601 Main Street, Occidental, CA (APN 074-312-025) and 75 Main Street, Occidental, CA (APN 074-312-050) and more particularly described in **Exhibit A** attached hereto (the "Real Property"); and

(b) all rights, privileges and easements appurtenant to the Real Property, including, without limitation, all minerals, oil, gas and other hydrocarbon substances on and under the Real Property, as well as all development rights, air rights, water, water rights and water stock relating to the Real Property and any other easements, rights-of-way or appurtenances used in connection with the beneficial use and enjoyment of the Real Property (all of which are collectively referred to as the "Appurtenances").

All of the items referred to in subparagraphs (a) and (b) above are hereinafter collectively referred to as the "Property".

2. Purchase Price.

(a) The purchase price of the Property is Two Hundred Thousand Dollars ($200,000) (the "Purchase Price").

(b) The Purchase Price shall be paid as follows:

(i) Within fifteen (15) days after the execution of this Agreement by both Buyer and Seller, Buyer shall deposit in escrow with First American Title ("Title Company"), a deposit in the amount of $10,000 (the "Deposit"). All sums constituting the Deposit shall be held in an interest-bearing account and interest accruing thereon shall be held for the account of Buyer. In the event the sale of the Property as contemplated hereunder is consummated, the Deposit plus interest accrued thereon shall be credited against the Purchase Price. In the event the sale of the Property is not consummated because of the failure of any condition or any other reason except a default under this Agreement solely on the part of Buyer, the Deposit plus interest accrued thereon shall immediately be returned to Buyer. If said sale is not consummated because of a default under this Agreement solely on the part of Buyer, the Deposit but not the interest accrued thereon shall be paid to and retained by Seller as liquidated damages. The parties have agreed that Seller's actual damages, in the event of a default by Buyer, would be extremely difficult or impracticable to determine. Therefore, by placing their initials below, the parties acknowledge the Deposit has been agreed upon, after negotiation, as the parties' reasonable estimate of Seller's damages and as Seller's exclusive remedy against Buyer, at law or in equity, in the event of a default under this Agreement solely on the part of Buyer.

Seller _____ Buyer _____

(ii) The balance of the Purchase Price as of the Closing Date as defined in paragraph 5 below, shall be paid to Seller in cash at the closing of the sale contemplated hereunder (the "Closing"). Said cash sum shall be reduced by any credits due Buyer hereunder.

3. Title to the Property. At the Closing, Seller shall convey to Buyer marketable and insurable fee simple title to the Real Property and the Appurtenances, by duly executed and acknowledged grant deed in a form acceptable to Buyer. Evidence of delivery of marketable and insurable fee simple title shall be the issuance by Title Company of an ALTA Owner's Policy of Title Insurance (Form B, rev. 10/17/70), in the full amount of the Purchase Price, insuring fee simple title to the Real Property and the Appurtenances, in Buyer, subject only to such exceptions as Buyer shall approve pursuant to paragraph 4(a) below. Said policy shall contain such special endorsements as Buyer may reasonably require.

4. Conditions to Closing. The following conditions are precedent to Buyer's obligation to purchase the Property:

(a) Buyer's review and approval of title to the Property, as follows. Seller shall within 30 days after executing this Agreement deliver to Buyer:

(i) A current extended coverage preliminary title report on the Real Property, accompanied by copies of all documents referred to in the report; and

(ii) Copies of all existing and proposed easements, covenants, restrictions, agreements or other documents which affect the Property and which are not disclosed by the preliminary title report, or, if no such documents exist, a certification of Seller to that effect; and

(iii) Any survey of the Real Property in Seller’s possession by a licensed surveyor or civil engineer. Said survey shall be acceptable to, and certified to, Buyer and in sufficient detail to provide the basis for an ALTA Owner's Policy of Title Insurance without boundary, encroachment or survey exceptions, and shall show the location of all easements and any and all other pertinent information with respect to the Property (including underground improvements). The survey shall also indicate the presence of improvements and easements on property adjoining the

Real Property if located within five (5) feet of the boundaries of the Real Property. If the Seller does not have such a survey in Seller's possession, Buyer at Buyer's option shall have 90 days after execution of this Agreement to have a survey completed.

Buyer shall advise Seller, within thirty (30) business days after actual receipt of all such materials, what exceptions to title, if any, will be accepted by Buyer. Seller shall have ten (10) business days after receipt of Buyer's objections to give Buyer notice: (i) that Seller will remove any objectionable exceptions from title and provide Buyer with evidence satisfactory to Buyer of such removal, or provide Buyer with evidence satisfactory to Buyer that said exceptions will be removed on or before the Closing; or (ii) that Seller elects not to cause such exceptions to be removed. If Seller gives Buyer notice under clause (ii), Buyer shall have ten (10) business days to proceed with the purchase and take the Property subject to such exceptions, or to terminate this Agreement. If Buyer shall fail to give Seller notice of its election within said ten (10) business days, Buyer shall be deemed to have elected to terminate this Agreement. If Seller shall give notice pursuant to clause (i) and shall fail to remove any such objectionable exceptions from title prior to the Closing Date, and Buyer is unwilling to take title subject thereto, Seller shall be in default hereunder and, without limiting Buyer's rights and remedies against Seller, Buyer may elect to terminate this Agreement and Seller shall be liable for all of Buyer's damages, including Buyer's costs and expenses incurred hereunder.

(b) Buyer's review and approval of all soils reports and other contracts or documents of significance to the Property.

(c) Buyer's review and approval of all governmental permits and approvals obtained or held by Seller and related to the use or occupancy of any part of the Property.

(d) All of Seller's representations and warranties contained in or made pursuant to this Agreement shall have been true and correct when made and shall be true and correct as of the Closing Date.

(e) The physical condition of the Property shall be substantially the same on the day of Closing as on the date of the execution of this Agreement, and, as of the day of Closing, there shall be no litigation or administrative agency or other governmental proceeding of any kind whatsoever, pending or threatened, which after Closing, would, in Buyer's sole discretion, materially adversely affect the value of the Property, and no proceedings shall be pending or threatened which could or would cause the change, redesignation or other modification of the zoning classification of, or environmental code requirements applicable to, the Property, or any portion thereof, or any property adjacent to the Property.

(f) Within 60 days of the execution of this Agreement Buyer shall have an environmental site assessment prepared for the Property and shall be satisfied that the Property is free from known or potential toxic contamination. Such action by Buyer shall in no way impair, waive or diminish Seller's representation contained in Paragraph 6(k) below or Seller's obligation to indemnify Buyer in accordance with Paragraph 8 below.

(g) Receipt by Buyer of any documentation required under California Government Code Section 65402.

(h) Compliance by Buyer with the California Environmental Quality Act of 1970, as determined to be necessary by Buyer. Buyer may extend its due diligence period for CEQA investigation an additional 60 days if necessary.

The foregoing conditions contained in items (a) through (i) are intended solely for the benefit of Buyer. If any of the foregoing conditions are not satisfied, Buyer shall have the right at its sole election either to waive the condition in question and proceed with the purchase or, in the alternative, terminate this Agreement and obtain refund of the Deposit plus accrued interest thereon. The Closing Date may be extended, at Buyer's option, a reasonable period of time if required to allow said conditions to be satisfied, subject to Buyer's further right to terminate this Agreement and obtain a refund of the Deposit plus accrued interest thereon upon the expiration of the period of any such extension if all said conditions have not been satisfied. In the event Buyer elects to terminate this Agreement, Seller shall pay any title and escrow charges, and neither party shall have any further rights or obligations under this Agreement.

5. Closing and Escrow.

(a) Upon execution of this Agreement, the parties hereto shall deposit an executed counterpart of this Agreement with Title Company and this instrument shall serve as the instructions to Title Company as the escrow holder for consummation of the purchase and sale contemplated hereby. Seller and Buyer agree to execute such additional and supplementary escrow instructions as may be appropriate to enable the escrow holder to comply with the terms of this Agreement; provided, however, that in the event of any conflict between the provisions of this Agreement and any supplementary escrow instructions, the terms of this Agreement shall control.

(b) The Closing hereunder shall be held and delivery of all items to be made at the Closing under the terms of this Agreement shall be made at the offices of ___________________________ on _________________, 2026, or such other date prior thereto as Buyer and Seller may mutually agree in writing (the "Closing Date"). Such date may not be extended without the prior written approval of both Seller and Buyer, except as otherwise expressly provided in this Agreement. In the event the Closing does not occur on or before the Closing Date, the escrow holder shall, unless it is notified by both parties to the contrary within five (5) days after the Closing Date, return to the depositor thereof items which may have been deposited hereunder. Any such return shall not, however, relieve either party hereto of any liability it may have for its wrongful failure to close.

(c) At or before the Closing, Seller shall deliver to Buyer the following:

(i) A duly executed and acknowledged grant deed conveying to the Buyer the Real Property, the Appurtenances and all rights, privileges and easements appurtenant thereto as required by paragraph 3(a) above;

(ii) A properly executed California Form 590 certifying that Seller is a California resident if Seller is an individual or Seller has a permanent place of business in California or is qualified to do business in California if Seller is a corporation;

(iii) A duly executed Certificate of Non-Foreign Status (FIRPTA) Affidavit as described in **Exhibit B**;

(iv) Such resolutions, authorizations, bylaws or other corporate and/or partnership documents or agreements relating to Seller and its [partners] [shareholders] as shall be reasonably required in connection with this transaction;

(v) Closing statement in form and content satisfactory to Buyer and Seller;

(vi) Any other documents, instruments, records, correspondence or agreements called for hereunder which have not previously been delivered.

Buyer may waive compliance on Seller's part under any of the foregoing items by an instrument in writing.

(d) Seller and Buyer shall each deposit such other instruments as are reasonably required by the escrow holder or otherwise required to close the escrow and consummate the purchase of the Property in accordance with the terms hereof, including, without limitation, an agreement (the "Designation Agreement") as described in **Exhibit C** designating Title Company as the "Reporting Person" for the transaction pursuant to Section 6045(e) of the Internal Revenue Code and the regulations promulgated thereunder, and executed by Seller, Buyer and Title Company. The Designation Agreement shall be substantially in the form attached hereto as Exhibit D and, in any event, shall comply with the requirements of Section 6045(e) of the Internal Revenue Code and the regulations promulgated thereunder.

(e) Real property taxes, water, sewer and utility charges, and other expenses normal to the operation and maintenance of the Property shall be prorated as of 12:01 a.m. on the date the grant deed is recorded on the basis of a 365-day year. Seller and Buyer hereby agree that if any of the aforesaid prorations cannot be calculated accurately on the Closing Date, then the same shall be calculated within thirty (30) days after the Closing Date and either party owing the other party a sum of money based on such subsequent proration(s) shall promptly pay said sum to the other party, together with interest thereon at the rate of ________ percent (____%) per annum from the Closing Date to the date of payment if payment is not made within ten (10) days after delivery of a bill therefor.

(f) Seller shall pay the full amount of any assessments or bonds on the Property. Seller shall pay the premium for the policy of title insurance. Seller shall pay the cost of any transfer taxes applicable to the sale, recording fees, and all other costs and charges of the escrow for the sale.

6. <u>Representations and Warranties of Seller</u>. Seller hereby represents and warrants to Buyer as follows:

(a) The use of the Property now is, and at the time of Closing will be, in full compliance with applicable zoning and land use laws, and other applicable local, state and federal laws and regulations, to the best of Seller's knowledge.

(b) The survey and all other books and records relating to the Property and all other contracts or documents delivered to Buyer pursuant to this Agreement or in connection with the execution hereof are and at the time of Closing will be true and correct copies, and are and at the time of Closing will be in full force and effect, without default by (or notice of default to) any party.

(c) Except as disclosed to Buyer in writing, Seller does not have knowledge of any condemnation, environmental, zoning or other land-use regulation proceedings, either instituted or planned to be instituted, which would detrimentally affect the use and operation of the Property for its intended purpose or the value of the Property, nor has Seller received notice of any special assessment proceedings affecting the Property.

(d) Seller has obtained all licenses, permits, easements and rights-of-way, including proof of dedication, required from all governmental authorities having jurisdiction over the Property or from private parties for the normal use and operation of the Property and to insure vehicular and pedestrian ingress to and egress from the Property.

(e) There is no litigation pending or, after due and diligent inquiry, to the best of Seller's knowledge threatened, against Seller or any basis therefor that arises out of the ownership of the Property or that might detrimentally affect the use or operation of the Property for its intended purpose or the value of the Property or adversely affect the ability of Seller to perform its obligations under this Agreement, including, without limitation, any proceeding or inquiry underway or threatened by any individual, entity or government authority with respect to the presence of any Hazardous Material (as defined in subparagraph (k) below) on the Property or the migration thereof from or to adjacent property.

(f) Seller is a ____________________ duly organized and validly existing and in good standing under the laws of the State of __________________; this Agreement and all documents executed by Seller which are to be delivered to Buyer at the Closing are or at the time of Closing will be duly authorized, executed, and delivered by Seller, are or at the time will be legal, valid, and binding obligations of Seller, are and at the time of Closing will be sufficient to convey title (if they purport to do so), and do not and at the time of Closing will not violate any provisions of any agreement or judicial order to which Seller is a party or to which Seller or the Property is subject.

(g) At the time of Closing there will be no outstanding contracts made by Seller for any improvements to the Property which have not been fully paid for and Seller shall cause to be discharged all mechanics' or materialmen's liens arising from any labor or materials furnished to the Property prior to the time of Closing.

(h) Seller knows of no facts nor has Seller failed to disclose any fact which would prevent Buyer from using and operating the Property after Closing in the normal manner in which similar properties in the area are operated.

(i) Seller is not a "foreign person" within the meaning of Section 1445(f)(3) of the Internal Revenue Code.

(j) To the best of Seller's knowledge, neither the Property nor any real estate in the vicinity of the Property is in violation of any federal, state, local or administrative agency ordinance, law, rule, regulation, order or requirement relating to environmental conditions or Hazardous Material ("Environmental Laws"). Neither Seller nor, to the best of Seller's knowledge, any third party, has used, manufactured, generated, treated, stored, disposed of, or released any Hazardous Material on, under or about the Property or real estate in the vicinity of the Property or transported any Hazardous Material over the Property. Neither Seller nor, to the best of Seller's knowledge, any third party has installed, used or removed any storage tank on, from or in connection with the Property, and to the best of

Seller's knowledge there are no storage tanks or wells (whether existing or abandoned) located on, under or about the Property. To the best of Seller's knowledge, the Property does not consist of any building materials that contain Hazardous Material. For the purposes hereof, "Hazardous Material" shall mean any substance, chemical, waste or other material which is listed, defined or otherwise identified as "hazardous" or "toxic" under any federal, state, local or administrative agency ordinance or law or any material that because of its quantity, concentration, or physical or chemical characteristics, poses a significant, present or potential hazard to human health or safety or to the environment if released into the environment, or any regulation, order, rule or requirement adopted thereunder, as well as any formaldehyde, urea, polychlorinated biphenyls, petroleum, petroleum product or by-product, crude oil, natural gas, natural gas liquids, liquefied natural gas, or synthetic gas usable for fuel or mixture thereof, radon, asbestos, and "source," "special nuclear" and "by-product" material as defined in the Atomic Energy Act of 1985, 42 U.S.C. §§ 3011 et seq.

7. Representations and Warranties of Buyer. Buyer hereby represents and warrants to Seller as follows: Buyer is a political subdivision of the State of California; this Agreement and all documents executed by Buyer which are to be delivered to Seller at the Closing are or at the time of Closing will be duly authorized, executed, and delivered by Buyer, and are or at the Closing will be legal, valid, and binding obligations of Buyer, and do not and at the time of Closing will not violate any provisions of any agreement or judicial order to which Buyer is a party or to which it is subject.

8. Indemnification. Each party hereby agrees to indemnify the other party and hold it harmless from and against any and all claims, demands, liabilities, costs, expenses, penalties, damages and losses, including, without limitation, reasonable attorneys' fees, resulting from any misrepresentations or breach of warranty or breach of covenant made by such party in this Agreement or in any document, certificate, or exhibit given or delivered to the other pursuant to or in connection with this Agreement. The indemnification provisions of this paragraph 8 shall survive beyond the delivery of the grant deed and transfer of title, or, if title is not transferred pursuant to this Agreement, beyond any termination of this Agreement.

9. Loss by Casualty; Condemnation. In the event that, prior to Closing, the Property, or any part thereof, is destroyed or materially damaged, or if condemnation proceedings are commenced against the Property, Buyer shall have the right, exercisable by giving notice of such decision to Seller within fifteen (15) business days after receiving written notice of such damage, destruction or condemnation proceedings, to terminate this Agreement, in which case, except as provided in paragraph 8, neither party shall have any further rights or obligations hereunder and the Deposit plus accrued interest thereon shall be refunded to Buyer. If Buyer elects to accept the Property in its then condition, all proceeds of insurance or condemnation awards payable to Seller by reason of such damage, destruction or condemnation shall be paid or assigned to Buyer. In the event of non-material damage to the Property, which damage Seller is unwilling to repair or replace, Buyer shall have the right, exercisable by giving notice within fifteen (15) business days after receiving written notice of such damage, either (a) to terminate this Agreement as hereinabove in this paragraph provided, or (b) to accept the Property in its then condition and proceed with the purchase, in which case Buyer shall be entitled to a reasonable reduction of the Purchase Price to the extent of the cost of repairing or replacing such damage. For purposes of any repairs or replacements under this paragraph, the Closing Date may be extended, at Buyer's election, for a reasonable time to allow such repairs or replacements to be made.

10. Possession. Possession of the Property shall be delivered to Buyer on the Closing Date, provided, however, that Seller shall afford authorized representatives of Buyer reasonable access to the

Property for the purposes of satisfying Buyer with respect to the representations, warranties, and covenants of Seller contained herein and with respect to satisfaction of any conditions precedent to the Closing contained herein.

11. Maintenance of the Property. Between the Seller's execution of this Agreement and the Closing, Seller shall maintain the Property in good order and condition and otherwise operate the Property in the same manner as before the making of this Agreement, the same as though Seller were retaining the Property.

12. Buyer's Consent to New Contracts Affecting the Property. Seller shall not, after the date of Seller's execution of this Agreement, enter into any lease, or modify any contract or agreement pertaining to the Property or waive any rights of Seller thereunder, without in each case obtaining Buyer's prior written consent thereto, which consent Buyer agrees shall not be unreasonably withheld.

13. Miscellaneous.

(a) Notices. Any notice required or permitted to be given under this Agreement shall be in writing and shall be deemed to have been given when deposited in the United States mail, registered or certified mail, postage prepaid, return receipt required, and addressed as follows:

Seller:

Buyer: County of Sonoma
Public Infrastructure Department
Attn: Real Estate Manager
400 Aviation Boulevard
Santa Rosa, CA 95403

or such other address as either party may from time to time specify in writing to the other.

(b) Brokers and Finders. Neither party has had any contact or dealings regarding the Property, or any communication in connection with the subject matter of this transaction, through any licensed real estate broker or other person who can claim a right to a commission or finder's fee as a procuring cause of the sale contemplated herein, except for __________________________ whose commission, if any is due, shall be the responsibility of Seller.

(c) Successors and Assigns. This Agreement shall be binding upon, and inure to the benefit of, the parties hereto and their respective successors, heirs, administrators and assigns.

(d) Amendments. Except as otherwise provided herein, this Agreement may be amended or modified only by a written instrument executed by Seller and Buyer.

(e) Continuation and Survival of Representations and Warranties. All representations and warranties by the respective parties contained herein or made in writing pursuant to this Agreement are intended to and shall remain true and correct as of the time of Closing, shall be deemed to be material, and shall survive the execution and delivery of this Agreement and the delivery of the deed and transfer of title. All statements contained in any certificate or other instrument delivered at any time by or on behalf of Seller in conjunction with the transaction contemplated hereby shall constitute representations and warranties hereunder.

(f) Applicable Law and Forum. This Agreement shall be governed by and construed in accordance with the laws of the State of California and any action to enforce the terms of this Agreement of for the breach thereof shall be brought and tried in the County of Sonoma.

(g) Merger of Prior Agreements. This Agreement and the exhibits hereto constitute the entire agreement between the parties with respect to the purchase and sale of the Property and supersedes all prior agreements and understandings between the parties hereto relating to the subject matter hereof.

(h) Time of the Essence. Time is of the essence of this Agreement.

(i) Headings. The headings used herein are for the purposes of convenience only and should not be used in construing the provisions hereof.

(j) Partial Invalidity. If any term, covenant or condition of this Agreement or its application to any person or circumstances is held to be invalid or unenforceable, the remainder of this Agreement or the application of such term or provisions to other persons or circumstances will not be affected.

(k) No Waiver. No consent or waiver by either party to or of any breach or any representation, covenant or warranty will be construed as a consent to or waiver of any other breach of the same or any other representation, covenant, or warranty.

(l) Interpretation. The parties hereby agree that the terms and conditions of this Agreement embody their mutual intent and they are not to be construed more liberally in favor of, or more strictly against, any party hereto. The rule of construction to the effect that ambiguities are to be resolved against the drafting party will not be employed in interpreting this Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

SELLER: ______________________________, a
____

By: __________________________________
Name:________________________________
Title:_________________________________

BUYER:: **COUNTY OF SONOMA**, a political subdivision of the State of California

By:___________________________________
Chair, Board of Supervisors

ATTEST:

By:___________________________________
County Clerk

APPROVED AS TO FORM:

By:___________________________________
Deputy County Counsel

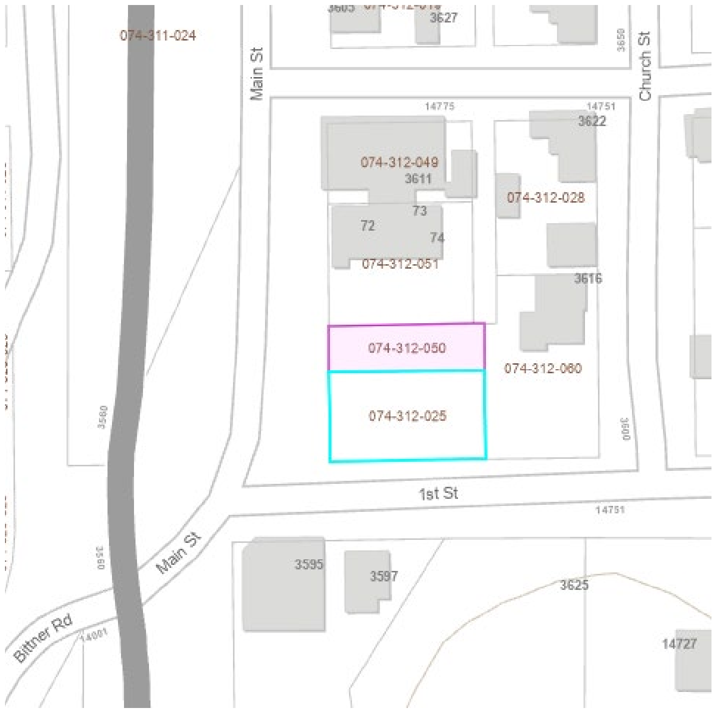
APPROVED AS TO SUBSTANCE:

By:___________________________________
Director, Public Infrastructure Department

By:___________________________________
Real Estate Manager

EXHIBIT A

Property Description (APNs 074-312-025 & 074-250-050)



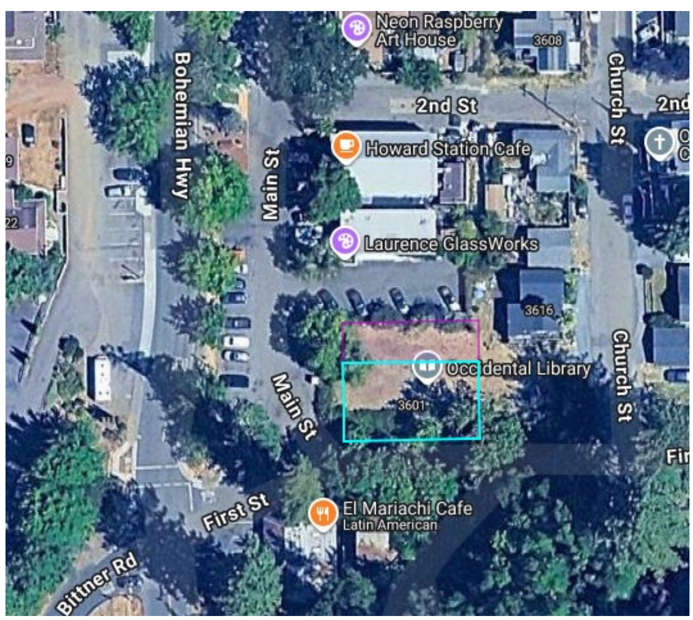


EXHIBIT B

CERTIFICATE OF NON-FOREIGN STATUS (FIRPTA AFFIDAVIT)

TO: County of Sonoma

Section 1445 of the Internal Revenue Code provides that a transferee (buyer) of a U.S. real property interest must withhold tax if the transferor (seller) is a foreign person. For U.S. tax purposes (including Section 1445 of the Code), 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 County of Sonoma, a political subdivision of the State of California ("Transferee"), that withholding of tax is not required upon the disposition of a U.S. real property interest by NGCRE Investment V, LLC, a Delaware limited liability company ("Seller"), NGCRE Group 8 LP, a Delaware limited partnership ("Transferor"), hereby certifies the following:

1. Seller is a disregarded entity as defined in Treasury Regulation Section 1.1445-2(b)(2)(iii).

2. Transferor is the sole member of Seller.

3. Transferor 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 Regulation).

4. Transferor's U.S. taxpayer identification number is ___________.

5. Transferor's address is: ___________

Transferor understands that this certification may be disclosed to the Internal Revenue Service by the 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 completed this certification and to the best of my knowledge and belief it is true, correct, and complete, and I further declare that I have authority to sign this document on behalf of Transferor.

Date: ___________________

SELLER ___________________________

By: _____________________________

EXHIBIT C

DESIGNATION AGREEMENT
(Escrow No. ____________)

This DESIGNATION AGREEMENT (the "Agreement") is entered into by and between ______________ ("Seller"), the **COUNTY OF SONOMA**, a political subdivision of the State of California ("Buyer") and First American Title ("Escrow Holder").

I. RECITALS

A. Pursuant to that certain Purchase and Sale Agreement entered into by and between Seller and Buyer, dated _______________, 2026 (the "Purchase Agreement"), Seller has agreed to sell to Buyer, and Buyer has agreed to buy from Seller, that certain improved real property commonly known as 3601 Main Street, Occidental, CA (APN 074-312-025) and 75 Main Street, Occidental, CA (APN 074-312-050) ("Property"). The purchase and sale of the Property pursuant to the Purchase Agreement is sometimes referred to below as the "Transaction".

B. Section 6045(e) of the United States Internal Revenue Code and the regulations promulgated thereunder (collectively, the "Reporting Requirements") require an information return to be made to the United States Internal Revenue Service, and a statement to be furnished to Seller, in connection with the Transaction.

C. Pursuant to the Purchase Agreement, an escrow has been opened with Escrow Holder through which the Transaction will be or is being closed. Escrow Holder is either (i) the person responsible for closing the Transaction (as described in the Reporting Requirements) or (ii) the disbursing title or escrow company that is most significant in terms of gross proceeds disbursed in connection with the Transaction (as described in the Reporting Requirements).

D. Seller, Buyer and Escrow Holder desire to designate Escrow Holder as the "Reporting Person" (as defined in the Reporting Requirements) with respect to the Transaction as permitted by Treas. Reg. §1.6045-4(e)(5).

II. AGREEMENT

NOW, THEREFORE, for good and valuable consideration, the receipt and adequacy of which are hereby acknowledged, Seller, Buyer and Escrow Holder agree as follows:

1. Escrow Holder is hereby designated as the Reporting Person for the Transaction. Escrow Holder shall perform all duties that are required by the Reporting Requirements to be performed by the Reporting Person for the Transaction.

2. Escrow Holder hereby requests Seller to furnish to Escrow Holder Seller's correct taxpayer identification number. Pursuant to such request, Seller hereby certifies to Escrow Holder, under penalties of perjury that Seller's correct taxpayer identification number is _______. Seller acknowledges that any failure by Seller to provide Escrow Holder with Seller's correct taxpayer identification number may subject Seller to civil or criminal penalties imposed by law.

3. The names and addresses of the Parties hereto are as follows:

Seller:

____
c/o

Buyer: **COUNTY OF SONOMA**
c/o Sonoma County Public Infrastructure
Attn: Director
400 Aviation Boulevard, Suite 100
Santa Rosa, California 95403

Title Company: ____________________________________
Attn;

4. Each of the Parties hereto shall retain this Agreement for a period of four (4) years following the calendar year during which the date of closing of the Transaction occurs.

[remainder of this page left intentionally blank]