

CONFIDENTIALITY AGREEMENT

The undersigned, their agents, employees, affiliates, successors and assigns (collectively referred to as the "Disclosure Parties") hereby acknowledge that Goldberg, Allen, Lane & Lothrop, Inc. and Lease Back Partners LLC ("Disclosing Party") is engaged in the business of creating, designing and implementing financing programs for members of the real estate financial community. The Disclosing Party has been requested to discuss with the Disclosure Parties the feasibility and terms of use by the Disclosure Parties of the Proprietary Program described below. In the course of such discussions, it is acknowledged that the Disclosing Party will disclose proprietary concepts, ideas, programs, data and other information developed by it in confidence and not previously disclosed to others outside of confidentiality. In consideration of and for the disclosure by the Disclosing Party of Confidential Information described below, the Disclosure Parties hereby agree as follows:

1. All information of any type and in any form furnished by the Disclosing Party to the Disclosure Parties concerning the subject and/or proprietary program described below (the "Proprietary Program") will be "Confidential Information" provided that "Confidential Information" shall not include (a) information that the Disclosure Parties already possess or rightfully receive from a third party without obligation of confidentiality, (b) information that the Disclosure Parties develop independently; or (c) information which is or becomes generally available to the public other than as a result of disclosure by the Disclosure Parties.
2. The Disclosure Parties will not disclose or reveal any Confidential Information to anyone other than the Disclosure Parties' employees or the Disclosure Parties' representatives actively and directly evaluating the Confidential Information and the Proprietary Program and the Disclosure Parties will not use the Confidential Information or the Proprietary Program, or any information or program derived from them, for any purpose without the prior written consent of the Disclosing Party which it may withhold in its absolute discretion. Notwithstanding anything contrary contained herein, the Disclosure Parties may disclose Confidential Information:
 - a) to its legal counsel, independent auditors, re-insurers or potential re-insurers and regulators having jurisdiction over the Disclosure Party; or
 - b) to the extent required by law or upon the order or express direction of any court or authorized government agency or as necessary to establish rights under this Agreement.

If the Disclosure Parties are requested or required (by oral questions, interrogatories, requests for information or documents, subpoena or other process) to disclose any Confidential Information, such Disclosure Parties will provide the Disclosing Party with prompt notice of any such request or requirement so that the Disclosing Party may obtain an appropriate protective order.

3. The Disclosure Parties will not attempt in any way to circumvent, bypass or avoid participation of the Disclosing Party in the Proprietary Program, or any information or program derived from them, by using the Confidential Information or the Proprietary Program, or any information or program derived from them, making direct contact with any party identified in the Confidential Information, or the principals thereof concerning the Proprietary Program, or any program derived from it, or suggest that any other third party, or the principals thereof, use the Confidential Information or the Proprietary Program or any information derived from them, without the specific written consent of the Disclosing Party which it may withhold in its absolute discretion.
4. Any disclosed Confidential Information shall remain the property of the Disclosing Party and all such material and copies thereof shall be promptly returned to the Disclosing Party upon request,

or if destroyed, the Disclosure Parties will provide certification to the Disclosing Party certifying to that effect.

5. If the Disclosure parties decide that the Disclosure Parties do not wish to pursue the Proprietary Program disclosed to the Disclosure Parties, the Disclosure Parties must promptly advise the Disclosing Parties of this fact and deliver to the Disclosing Party all the Confidential Information furnished to the Disclosure parties without keeping copies, summaries, analyses or extracts thereof.
6. Although the Disclosure Parties understand that the Disclosing Party has included in the Confidential Information certain information which the Disclosing Party considers to be relevant for the purpose of the Disclosure Parties' investigation of the Proprietary Program disclosed, the Disclosing Party and its officers, employees, agents and representatives cannot make any representation or warranty as to its accuracy or completeness and the Disclosure parties agree that any implementation of the Proprietary Program pursuant to any consent of the Disclosing party will be made solely based on the Disclosure Parties' independent investigation of the Confidential Information and Proprietary Program.
7. This agreement will be governed by the laws of the State of New York and all parties consent to the exclusive jurisdiction of the courts of the County of New York, State of New York or the U.S. District Court sitting in said County for the resolution of disputes arising out of or connected with this agreement.
8. Proprietary Program: A program under which the owner of substantial real estate assets (i) can retain ownership of land on which substantial improvements are located; (ii) can realize the full value of the improvements in a sale; (iii) may recognize gain or loss on the sale for federal income tax purposes or plan for tax deferral; (iv) may continue to use the improvements under a long-term leaseback; (v) will not be obligated to purchase or lease the improvements at the end of the leaseback; (vi) can achieve economic values that are created by a lower lease constant and a lower cost of funds to the tenant than a traditional sale-leaseback or leasing transaction; (vii) can use sale-leaseback accounting for financial reporting purposes; (viii) can treat the leaseback as an operating lease for both tax and financial accounting purposes; (ix) will have the opportunity to continue to use the improvements for a longer term by exercise of a right of first refusal; (x) will recover ownership of improvements upon the expiration of a ground lease; (xi) will not have on its balance sheet any debt encumbering the property; and (xii) will not need to rely on any transactions with entities related to the owner. The Sale-Leaseback/Plus™ Program has been reviewed by a Big Five accounting firm and a major national law firm and their review letters are available to interested parties in confidence.

Disclosure Parties:

Dated: _____

Disclosing Party:

Dated: _____