



### USING INDEPENDENT THINKING TO PROVIDE CUSTOMIZED 1031 EXCHANGES

#### WHAT IS A 1031?

Section 1031 of the US Internal Revenue Code is an effective strategy for deferring the capital gains tax that may arise from the sale of investment property. By exchanging the property for like-kind real estate, property owners and investors may defer their tax and use all of the proceeds for the purchase of replacement property.

#### HOW IT WORKS



**OBJECTIVE:** Produce a sustainable, long-term, growing income stream with the potential for value enhancement.

**POTENTIAL LIQUIDITY:** A subsequent financing, to extent value enhancements are achieved, gives you the ability to cash out your investment on a tax deferred basis.

**DIVERSIFICATION:** Diversify holdings by purchasing partial interests in multiple properties.

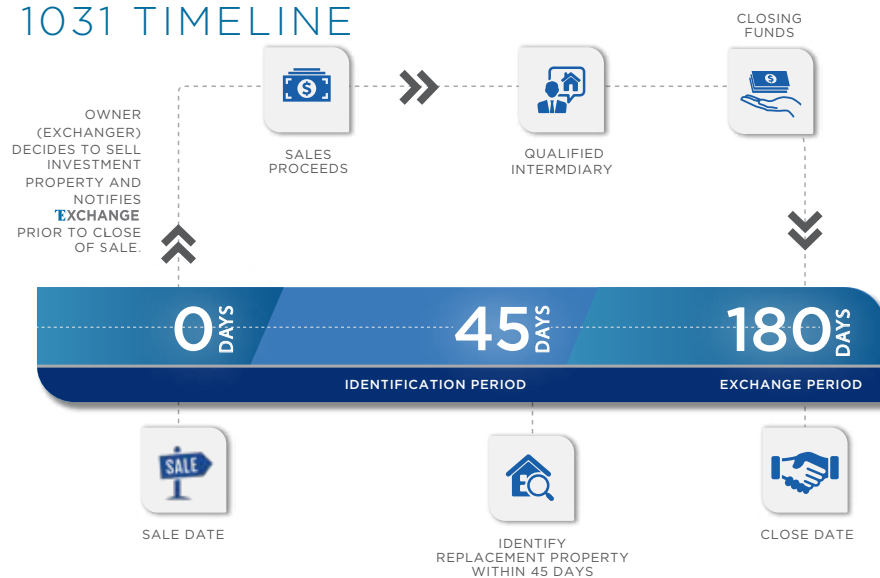
**REINVESTMENT:** Compound returns through additional TEI investment opportunities.

#### WHY CHOOSE TE<sup>®</sup>XCHANGE?

A 1031 exchange is an effective tool to defer capital gains tax, but equally important is choosing a company with the expertise to guide you through the specific timelines and procedures that must be followed to take advantage of the benefits. TEI has been transacting 1031 exchanges for its own portfolio and outside investment partners for decades using dedicated in-house legal, tax and acquisition teams. With significant in-depth knowledge and technical expertise, TEI is able to structure and customize the exchange to fit your specific investment objective.

Using TE<sup>®</sup>XCHANGE, you can work with our in-house team to develop a customized strategic plan to maximize the benefits of your 1031 exchange.

#### 1031 TIMELINE



#### TE<sup>®</sup>XCHANGE INVESTMENT SUMMARY

**MINIMUM INVESTMENT:** \$1,000,000 of exchange proceeds. *The Manager may accept an investment of a lesser amount at their discretion.*

**PREFERRED RETURN:** 6% annual return (for most properties).

**BONUS DISTRIBUTION:** Potential for year-end bonus distributions based upon overall financial performance of the property.

**TEI CO-OWNERSHIP:** In order to ensure TEI's interests are aligned with its investors, TEI typically co-invests more than the industry average in its acquisitions alongside 1031 investors.

**INVESTOR REPORTING:**

- Annual Performance Reports
- Audited Year End Financial Statements



# TIME EQUITIES INC.

Diversified Real Estate Investment Company | Established 1966

- » Privately held, full service real estate investment company.
- » Principals and affiliates of TEI own approximately \$5 Billion in commercial real estate assets.
- » Diversified portfolio of office, retail, multi-family & industrial properties totalling over 300 properties and over 30 million square feet across 30 US states, 5 Canadian provinces, Germany, Netherlands and Anguilla, BVI.
- » Servicing individual investors since inception in 1966.
- » Co-invests alongside each individual investor.
- » Senior management team averages over 30 years of employment at TEI.

## FULL SERVICE



1031 Like-Kind Exchanges



Commercial Sales & Leasing



Equity Division & Investor Relations



Design & Construction



Acquisitions and Development



Property Management



Asset Management



Art-In-Buildings



Mortgage Finance



Sustainability & Design



Rent Administration



Legal



Tax Accounting



Insurance

## A NOTE FROM THE CHAIRMAN AND CEO



We at Time Equities Inc. appreciate your consideration of our offering. We look forward to building a long term relationship with you. We have been very successful for over 50 years and through many economic cycles by maintaining a diversified portfolio and adhering to the guiding set of principles that have remained the same: a dedication to long-term ownership and opportunistic buying. Real estate rewards those who are careful, skeptical, patient, and are willing to say “no” until a compelling investment opportunity presents itself. However, no investor can pick only winners and the markets have a mind of their own. Our dedicated and experienced team of real estate executives, fund managers, and investment professionals supports the possibility for the success of the investment program through the complete lifecycle of a deal, from acquisitions analysis to disposition.

This is the TEI way - cover the “downside” and the upside will take care of itself. We are committed to the success of this investment program, the broker/dealer and RIA network, and above all, to you. We welcome your inquiries and look forward to having you as a part of the TEI investment family, on this offering and beyond.

Sincerely,

Francis Greenburger, Chairman and CEO  
Time Equities Inc.  
[www.TimeEquities.com](http://www.TimeEquities.com)



## TIME EQUITIES SECURITIES LLC

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## PRIMARY RISK FACTORS INCLUDE (ALTHOUGH NOT LIMITED TO):

- This investment involves a substantial degree of risk, should be considered speculative, and an investor may lose their entire investment;
- No public market exists for the investment units (shares) and it is highly unlikely that any such market will ever develop;
- Substantial restrictions exist upon the transfer of shares;
- Lack of liquidity;
- Use of leverage, uncertainty as to the amount and type of leverage to be used, and a lack of any binding financing commitments;
- Limited portfolio diversification;
- Risks associated with investing in commercial real estate, including potential environmental risks;
- Potentially complex tax consequences;
- Please see deal-specific PPM for additional risk factors.
- It is a newly formed business with no history of operations and only limited assets;
- The manager is a newly formed entity with no experience managing funds;
- Substantial fees and distributions are payable to the manager and its affiliates; and
- Potentially significant conflicts of interest exist involving the manager and its affiliates.

Any investor, who is making an investment in order to qualify for a 1031 tax deferred exchange, (or a partial 1031 tax deferred exchange), should check with their attorneys, investment advisors, accountants and/or qualified intermediary as to whether or not their investment and the structure for their investment in a property would qualify, in whole or part, as a tax deferred exchange. In any offering by Time Equities Securities LLC (“TES”) of tenant in common interests to implement a 1031 tax deferred exchange, TES, TEI and the principals of TEI shall not have any liability and/or obligations to an investor as to any such non-compliance and any income tax penalty that may be imposed on any such investor. No tax advice is being made by Time Equities Inc. or Time Equities Securities, LLC. This is not an offering. Offering of tenants in common interests to implement a 1031 tax deferred exchange shall only be made through an offering by TES pursuant to a private investment memorandum. Time Equities Inc. and Time Equities Securities LLC are affiliates. Securities offered through Time Equities Securities LLC, a member of FINRA.