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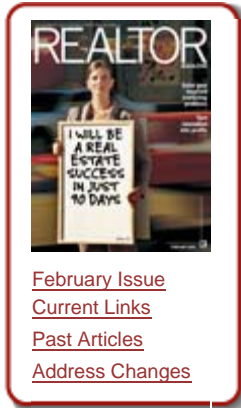
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**TICs New Tack for Property Investors**

(February 14, 2005) -- Tenant-in-common exchanges are the latest manifestation of the 1031 Exchange Program, which enables property sellers to avoid paying capital gains taxes by buying another income-generating property.

TICs have been on the rise ever since the Internal Revenue Service set exact guidelines for them three years ago.

"It opens up huge opportunities for investors who otherwise would have a hard time placing their money; There is a huge amount of capital looking for a home," says Stephen Allison of Ashforth Paradigm Capital Advisors.

Allison says that equity raised from TIC investors in 2004 reached the \$1 billion mark, double the amount raised in 2003. It's possible that tally could double again in the new year.

Allison's firm looks to limit the ownership pool in its offerings to no more than 20 investors. To date, the average TIC has ranged from \$10 million to \$50 million.

Source: *Banker & Tradesman* (02/07/05); Clements, Joe

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