

Exhibit B

(Corporate Tree DBSI and Affiliates)

EXHIBIT B

Corporate Tree (DBSI, Inc. and Affiliates)

Explanatory Note

The attached document bearing the cover page "DBSI Corporate Tree" was prepared by the law firm Young Conaway Stargatt & Taylor, LLP, which served as Debtors' counsel prior to the appointment of the Chapter 11 Trustee.

The detail set forth in the document was based upon Young Conaway's review of the organizational documents of the entities identified (approximately 900), including schedules identifying the members / partners of the applicable entities, and information received from, inter alia, Charles Hassard, John Swenson, Mark Ellison and Brenda Fitzsimons, who were employees of DBSI at the inception of the Chapter 11 Cases.

Neither Gibbons P.C., counsel to the Chapter 11 Trustee, nor Greenberg Traurig, LLP, counsel to the Official Committee of Unsecured Creditors, have independently verified the accuracy of the information in the document.

It should be noted that the document identifies with an [F] entities that had filed a petition as of May 8, 2009. The following entities have filed petitions on or after May 8, 2009:

DBSI 2008 Development Opportunity Fund LLC	May 8, 2009
DBSI E-470 East LLC	June 18, 2009
DBSI Colony West Development LLC	March 3, 2010

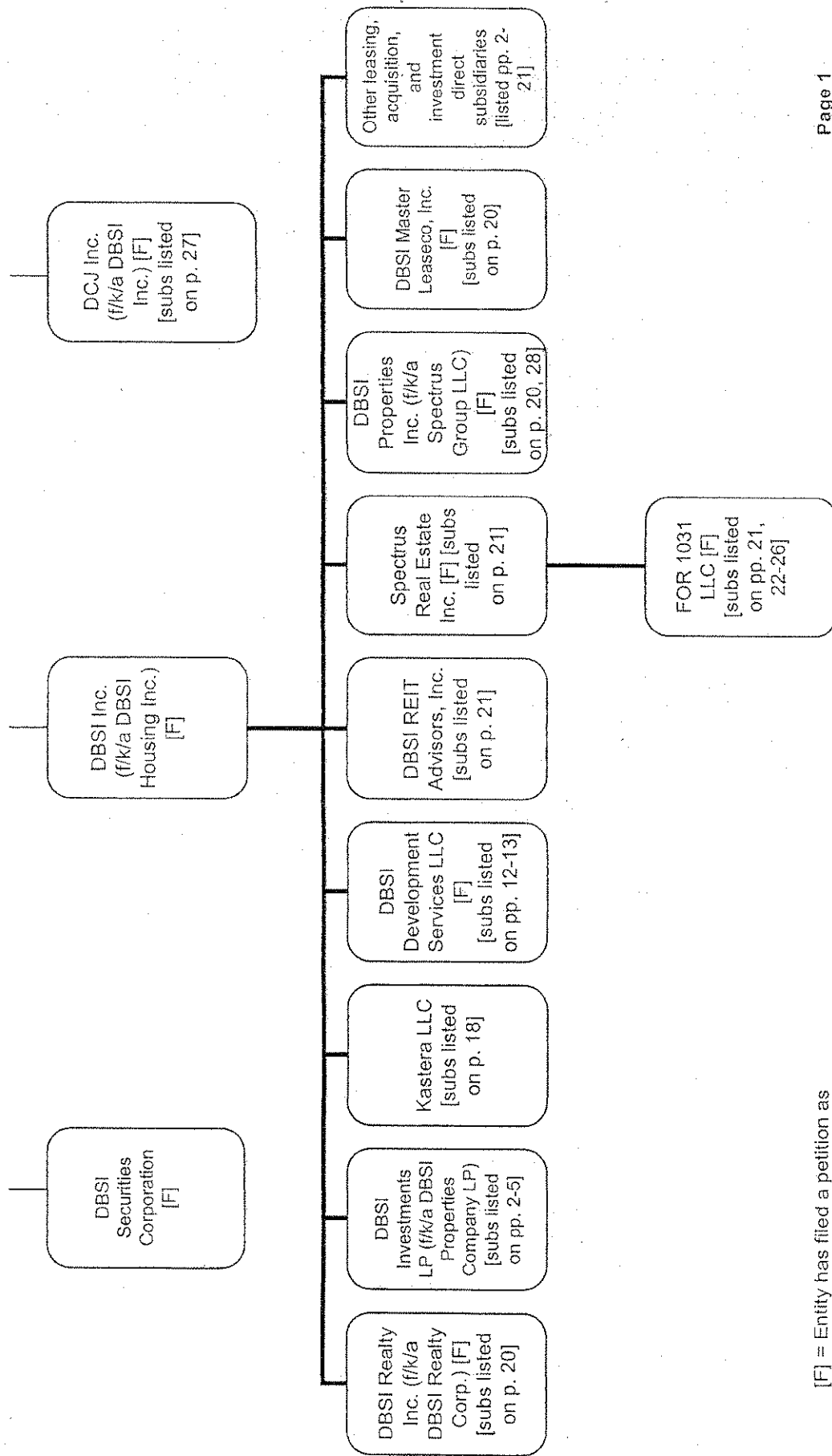
An involuntary Chapter 11 petition was filed for DBSI Investments Limited Partnership on June 30, 2010, and is the subject of a pending motion to convert to a voluntary case to be jointly administered with the Chapter 11 Cases.

Exhibit B-1 (also attached) is an ownership chart of DBSI Redemption Reserve Fund, a general partnership, which entity is among the non-debtors proposed to be substantively consolidated into the DBSI Consolidated Debtors under the Plan.

DBSI Corporate Tree

Prepared by Young Conway
Stargatt & Taylor, LLP

Revised July 8, 2009



[F] = Entity has filed a petition as of 5-8-09.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships)

• Bayside/Seward Limited Partnership	• DBSI Highland Terrace Limited Partnership
– D/T Alaska, a Limited Partnership of the State of Alaska	– DBSI Investors IX Limited Partnership
• DBSI Albany Limited Partnership	• DBSI Indian Canyon Limited Partnership
– DBSI/TRI VI Limited Partnership	• DBSI Industrial Denver Limited Partnership
• DBSI Jackson Park Limited Partnership [Dissolved]	• DBSI Industrial Limited Partnership
• Norsemen Village Limited Partnership [Dissolved]	• DBSI Investments Limited Partnership
• DBSI Birch Park Limited Partnership	– DBSI Albany Limited Partnership
– DBSI Investors IX Limited Partnership	• DBSI/TRI VI Limited Partnership
• DBSI Boise Valley Limited Partnership	– DBSI Jackson Park Limited Partnership [Dissolved]
• DBSI Broadway Plaza Limited Partnership	– Norsemen Village Limited Partnership [Dissolved]
• DBSI Canberra Heights Limited Partnership	– DBSI Birch Park Limited Partnership
• DBSI Carriage Square Limited Partnership	• DBSI Investors IX Limited Partnership
• DBSI Casa/Kings Limited Partnership	– DBSI Boise Valley Limited Partnership
– DBSI Lake Empire Limited Partnership [Dissolved]	– DBSI Broadway Plaza Limited Partnership
– DBSI Pendleton Square Limited Partnership [Dissolved]	– DBSI Canberra Heights Limited Partnership
– DBSI Redemption Reserve Fund, an Idaho general partnership	– DBSI Canyon View Limited Partnership [Dissolved]
• DBSI Churchill Village Limited Partnership	• DBSI Canyon View II Limited Partnership [Dissolved]
• DBSI Columbia Station Limited Partnership	– DBSI Carriage Square Limited Partnership
– DBSI Investors IX Limited Partnership	[Subsidiaries of DBSI Investments Limited Partnership are continued on the next page]
• DBSI Cottonwood Plaza Limited Partnership	
• DBSI Hermiston/LaGrande Limited Partnership	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships) (cont'd)

-	[Subsidiaries of DBSI Investments Limited Partnership, cont'd]		
	DBSI Casa/Kings Limited Partnership	-	DBSI Investors III Limited Partnership
-	• DBSI Lake Empire Limited Partnership [Dissolved]	-	DBSI Investors IV Limited Partnership
-	• DBSI Pendleton Square Limited Partnership [Dissolved]		• DBSI Redemption Reserve Fund, an Idaho general partnership
-	• DBSI Redemption Reserve Fund, an Idaho general partnership	-	DBSI Investors V Limited Partnership [Dissolved]
-	DBSI Churchill Village Limited Partnership	-	DBSI Investors VI Limited Partnership
-	DBSI Columbia Station Limited Partnership	-	DBSI Investors VII Limited Partnership
-	• DBSI Investors IX Limited Partnership	-	DBSI Investors VIII Limited Partnership
-	DBSI Cottonwood Plaza Limited Partnership		• DBSI Indian Canyon Limited Partnership
-	DBSI Crystal Pointe Limited Partnership [Dissolved]	-	• DBSI Redemption Reserve Fund, an Idaho general partnership
-	DBSI Garden Grove Limited Partnership [Dissolved]		DBSI Investors IX Limited Partnership
-	DBSI Gary Lane Limited Partnership [Dissolved]		• DBSI Redemption Reserve Fund, an Idaho general partnership
-	DBSI Hermiston/LaGrande Limited Partnership	-	DBSI Investors X Limited Partnership
-	DBSI Highland Terrace Limited Partnership		• DBSI Redemption Reserve Fund, an Idaho general partnership
-	• DBSI Investors IX Limited Partnership	-	DBSI Investors XI Limited Partnership
-	DBSI Indian Canyon Income & Growth Limited Partnership [Dissolved]		• DBSI Indian Canyon Limited Partnership
-	• DBSI Crystal Pointe Limited Partnership [Dissolved]	-	DBSI Investors XII Limited Partnership
-	DBSI Industrial Limited Partnership		• DBSI Indian Canyon Limited Partnership
-	DBSI Investors Limited Partnership	-	DBSI Investors XIII Limited Partnership
-	• DBSI Carberra Heights Limited Partnership	-	DBSI Investors XIV Limited Partnership
-	DBSI Investors II Limited Partnership		• DBSI Investors XIV Northgate LLC
	• DBSI Markana Place Limited Partnership		• Glenwood Associates

[Subsidiaries of DBSI Investments Limited Partnership are continued on the next page]

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships) (cont'd)

[Subsidiaries of DBSI Investments Limited Partnership, cont'd]	
- DBSI Investors XV Limited Partnership	- DBSI Sunnyridge Limited Partnership
• DBSI/PBL V Limited Partnership	• DBSI Redemption Reserve Fund, an Idaho general partnership
- DBSI Investors XV Madison Park Limited Partnership	- DBSI Terra Villa Limited Partnership
- DBSI Investors XVI Limited Partnership	- DBSI/TRI Equity Income Fund A Real Estate Limited Partnership [Dissolved]
- DBSI Investors XVI Sawtooth Limited Partnership	- DBSI/TRI III Limited Partnership [Dissolved]
- DBSI Investors XVII Limited Partnership	- DBSI/TRI IV Limited Partnership
- DBSI Investors XVIII Limited Partnership	- DBSI/TRI VI Limited Partnership
- DBSI Investors XIX Limited Partnership	• DBSI Jackson Park Limited Partnership [Dissolved]
- DBSI Investors XX Limited Partnership	• Norsemen Village Limited Partnership [Dissolved]
- DBSI Lake Empire Limited Partnership [Dissolved]	- DBSI/TRI X Limited Partnership [Dissolved]
- DBSI Landsby Place Limited Partnership	- DBSI/TRI XI Limited Partnership [Dissolved]
• DBSI Redemption Reserve Fund, an Idaho general partnership	- DBSI/TRI XII Limited Partnership [Dissolved]
- DBSI Management Services LLC [Dissolved]	- DBSI/TRI XIV Limited Partnership [Dissolved]
- DBSI Markana Place Limited Partnership	- DBSI/TRI XV Limited Partnership [Dissolved]
- DBSI Pacific Income & Growth Fund - II A Real Estate Limited Partnership [Dissolved]	• DBSI Caldwell/Nampa Limited Partnership [Dissolved]
• Weatherstone Limited Partnership [Dissolved]	- DBSI/TRI XVI Limited Partnership [Dissolved]
- DBSI Pacific Village Limited Partnership	• DBSI King's Landing Limited Partnership [Dissolved]
• DBSI Redemption Reserve Fund, an Idaho general partnership	- DBSI/TRI XVIII Limited Partnership [Dissolved]
- DBSI/PBL V Limited Partnership	- DBSI/TRI XIX Limited Partnership [Dissolved]
- DBSI Pendleton Square Limited Partnership [Dissolved]	
- DBSI Plantation Limited Partnership	
- DBSI Reedsport Limited Partnership	
• DBSI/TRI IV Limited Partnership	

[Subsidiaries of DBSI Investments Limited Partnership are continued on the next page]

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships) (cont'd)

[Subsidiaries of DBSI Investments Limited Partnership, cont'd]

- DBSI/TRI XX Limited Partnership [Dissolved]
- DBSI/TRI XXI Limited Partnership [Dissolved]
- DBSI/TRI XXII Limited Partnership [Dissolved]
- DBSI/TRI XXIII Limited Partnership [Dissolved]
- DBSI/TRI XXIV Limited Partnership [Dissolved]
- DBSI/TRI XXV Limited Partnership [Dissolved]
- DBSI Triangle Square Limited Partnership
- DBSI Village Limited Partnership [Dissolved]
- DBSI/Western Technologies LLC [F] [other members:
Gray Bringham, Thomas Var Reeve]
 - Western Electronics Delta Corporation [Dissolved]
 - Western Electronics LLC [other members: John Wasden, Ty Plowman, SurfMounTek, Inc., Mike Manus, Brent Ireland, William Hinson, Don Christensen, Randy Raugust, Charles Fentress, Robert Subia, Brad Grover, Randy Manfull, Dustin Taylor]
 - Western Electronics Denver LLC
[merged into Western Electronics LLC]
- DBSI Witham Village Limited Partnership
 - DBSI Redemption Reserve Fund, an Idaho general partnership
- Franklin Grove Limited Partnership [Dissolved]
- Glenwood Associates
 - DBSI MidValley Limited Partnership
 - DBSI Northgate Limited Partnership
- Pioneer Shadow Limited Partnership
 - DBSI Investors V Limited Partnership

- Stellar Technologies LLC [other members: Thomas Var Reeve, Gary Bringham, John Wasden, Robert Spence, Eric Mott, Lyle Jordan, David Arnold, Michael Jensen, Rick Johnson, Douglas Lange, Ty Plowman]
 - BioReaction Industries LLC [other members: Loren G. Garner, Randall Thom, Tracy Barton, Eric Mott, Charlie Swift, Delfin Torres, Rick McMurry]
 - Emergence Networks LLC
 - GigOptix, Inc.
 - GigOptix LLC
 - iTerra Communications LLC [other members:
Chandra Khandavalli, Paolo Tabacco, David Arnold, Michael Jensen, Nevin Albrecht, Rob Balson, Piero Bianco, Fulvio Bonecchi, John DeAndrea, Mandar Deshpande, Trung Duong, Kimhoa Lam, Sridhar Manda, Laura Olazabal, Peter Oliver, Gopal Patro, Cindy Plowman, Jake Wasden]
 - GigOptix, Inc.
 - » GigOptix LLC
 - Transit Dynamics LLC [Dissolved]
 - UltraDesign LLC [other members: Donald Comer, Travis Jensen, Daren Korth]
 - Wavetronix LLC [other members: David Arnold, Michael Jensen, Nancy Allman, Wayne Crowder, Ryan Smith, Merrilee Clark]
 - Fastcast Broadcasting LLC [Dissolved]
 - Treehouse Wylie Limited Partnership [Dissolved]
 - DBSI Investors Limited Partnership
 - DBSI Canberra Heights Limited Partnership

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships) (cont'd)

• DBSI Investors II Limited Partnership	• DBSI Investors XVI Limited Partnership
– DBSI Markana Place Limited Partnership	– DBSI Industrial Denver Limited Partnership
• DBSI Investors III Limited Partnership	– DBSI/TRI II Limited Partnership [Dissolved]
• DBSI Investors IV Limited Partnership	• DBSI Investors XVI Sawtooth Limited Partnership
– DBSI Redemption Reserve Fund, an Idaho general partnership	– DBSI Industrial Denver Limited Partnership
• DBSI Investors VI Limited Partnership	– Sawtooth Village Associates Limited Partnership [Dissolved]
• DBSI Investors VII Limited Partnership	• DBSI Investors XVII Limited Partnership
• DBSI Investors VIII Limited Partnership	– DBSI Industrial Denver Limited Partnership
– DBSI Indian Canyon Limited Partnership	– DBSI/TRI V Limited Partnership [Dissolved]
– DBSI Redemption Reserve Fund, an Idaho general partnership	• College Park Associates, an Idaho Limited Partnership [Dissolved]
• DBSI Investors IX Limited Partnership	• Richlin Associates, an Idaho Limited Partnership [Dissolved]
– DBSI Redemption Reserve Fund, an Idaho general partnership	• DBSI Investors XVIII Limited Partnership
• DBSI Investors X Limited Partnership	– DBSI Albany Limited Partnership
– DBSI Redemption Reserve Fund, an Idaho general partnership	• DBSI/TRI VI Limited Partnership
• DBSI Investors XI Limited Partnership	– DBSI Jackson Park Limited Partnership [Dissolved]
– DBSI Indian Canyon Limited Partnership	– Norsemen Village Limited Partnership [Dissolved]
• DBSI Investors XII Limited Partnership	– DBSI Industrial Denver Limited Partnership
– DBSI Indian Canyon Limited Partnership	– DBSI Sunnyside Limited Partnership
• DBSI Investors XIII Limited Partnership	• DBSI Redemption Reserve Fund, an Idaho general partnership
• DBSI Investors XV Madison Park Limited Partnership	– DBSI/TRI VIII Limited Partnership [Dissolved]
– DBSI Albany Limited Partnership	
• DBSI/TRI VI Limited Partnership	
– DBSI Jackson Park Limited Partnership [Dissolved]	
– Norsemen Village Limited Partnership [Dissolved]	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Partnerships) (cont'd)

- DBSI Investors XIX Limited Partnership
 - DBSI Industrial Denver Limited Partnership
- DBSI Investors XX Limited Partnership
- DBSI Landsby Place Limited Partnership
 - DBSI Redemption Reserve Fund, an Idaho general partnership
- DBSI Markana Place Limited Partnership
- DBSI MidValley Limited Partnership
- DBSI Pacific Village Limited Partnership
 - DBSI Redemption Reserve Fund, an Idaho general partnership
- DBSI/PBL V Limited Partnership
- DBSI Plantation Limited Partnership
- DBSI Reedsport Limited Partnership
 - DBSI/TRI IV Limited Partnership
- DBSI Sunnyridge Limited Partnership
 - DBSI Redemption Reserve Fund, an Idaho general partnership
- DBSI Terra Villa Limited Partnership
- DBSI/TRI Limited Partnership
 - Castle Country Associates Limited Partnership
 - Verde Plaza Associates, Limited Partnership
- DBSI/TRI IV Limited Partnership
- DBSI/TRI VI Limited Partnership
 - DBSI Jackson Park Limited Partnership [Dissolved]
 - Norsemen Village Limited Partnership [Dissolved]
- DBSI/TRI VII Limited Partnership
- DBSI Triangle Square Limited Partnership
- DBSI Witham Village Limited Partnership
 - DBSI Redemption Reserve Fund, an Idaho general partnership
- D/T Alaska, a Limited Partnership of the State of Alaska
- Leisure Village Limited Partnership
 - LVP-Atwood Limited Partnership [Dissolved]
- Mountain View Limited Partnership
- Pioneer Shadow Limited Partnership
 - DBSI Investors V Limited Partnership

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Dissolved Limited Partnerships)

DISSOLVED LIMITED PARTNERSHIPS FORMERLY OWNED BY

DBSI INC.

• Brentwood Associates Limited Partnership	•	– Weatherstone Limited Partnership
• Caboose Associates	•	DBSI Pendleton Square Limited Partnership
• Curtis Plaza Associates Limited Partnership	•	DBSI Pheasant Hill Limited Partnership
• Custer's Inn Associates	•	DBSI/TRI Equity Income Fund A Real Estate Limited Partnership
• DBSI Caldwell/Nampa Limited Partnership		– Emerald Court Limited Partnership
• DBSI Canberra/Canyon Limited Partnership	•	DBSI/TRI III Limited Partnership
• DBSI Canyon View Limited Partnership	•	DBSI/TRI X Limited Partnership
– DBSI Canyon View II Limited Partnership	•	DBSI/TRI XI Limited Partnership
• DBSI Crystal Pointe Limited Partnership	•	DBSI/TRI XII Limited Partnership
• DBSI Emerald Crest Limited Partnership	•	DBSI/TRI XIII Limited Partnership
• DBSI Garden Grove Limited Partnership	•	DBSI/TRI XIV Limited Partnership
• DBSI Greenwood Associates	•	DBSI/TRI XV Limited Partnership
• DBSI Indian Canyon Income & Growth Limited Partnership	•	– DBSI Caldwell/Nampa Limited Partnership
– DBSI Crystal Pointe Limited Partnership	•	DBSI/TRI XVI Limited Partnership
• DBSI Investors V Limited Partnership	•	– DBSI King's Landing Limited Partnership [Dissolved]
• DBSI Jackson Park Limited Partnership	•	DBSI/TRI XVII Limited Partnership
• DBSI Jacksonville Limited Partnership	•	DBSI/TRI XVIII Limited Partnership
• DBSI Kimberly Associates	•	DBSI/TRI XIX Limited Partnership
– Kimberly Associates	•	DBSI/TRI XX Limited Partnership
• DBSI King's Landing Limited Partnership	•	DBSI/TRI XXI Limited Partnership
• DBSI Lake Empire Limited Partnership	•	DBSI/TRI XXII Limited Partnership
• DBSI Pacific Income & Growth Fund - II A Real Estate Limited Partnership	•	DBSI/TRI XXIII Limited Partnership
	•	DBSI/TRI XXIV Limited Partnership
	•	DBSI/TRI XXV Limited Partnership

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Dissolved Limited Partnerships) (cont'd)

DISSOLVED LIMITED PARTNERSHIPS FORMERLY OWNED BY

DBSI INC. (cntd.)

- DLI Buckboard Associates
- Emerald Court Limited Partnership
- Forest Investors Limited Partnership
- Franklin Grove Limited Partnership
- Kimberly Associates
- Madison Park Limited Partnership
- Meridian Freeway Associates, L.P.
- Sandlewood Associates
- Treehouse Wylie Limited Partnership
- Weatherstone Limited Partnership

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies)

• 120 Stone Oak Crossing LLC	• DBSI Arrowhead LeaseCo LLC [F]
• 169 North Park III, LLC	• DBSI Ash Avenue LLC
• Belton Town Center Acquisition LLC [F]	• DBSI Asset Management LLC [F]
• DBSI 12 South Place LeaseCo LLC [F]	• – DBSI 2008 Land Option Fund LLC [F]
• DBSI 13000 Weston Parkway LeaseCo LLC [F]	• DBSI Atlantic Boulevard LLC
• DBSI 14001 Weston Parkway LeaseCo LLC [F]	• DBSI Avenues North Center LeaseCo LLC [F]
• DBSI 2008 Real Estate Opportunity LLC	• DBSI Bandera Trails LeaseCo LLC [F]
• DBSI 2nd Street Quad LeaseCo LLC [F]	• DBSI Battlefield Station LeaseCo LLC [F]
• DBSI 48th Street Medical LeaseCo LLC	• DBSI Baymeadows LeaseCo LLC
• DBSI 700 Locust LeaseCo LLC [F]	• DBSI Beacon Light LLC
• DBSI 700 Locust LLC	• DBSI Beacon Point LLC
• DBSI 88th Avenue Offices LLC	• DBSI Black Cat LLC
• – DBSI 88th Avenue LLC	• DBSI Boise Foothills LLC
• DBSI Abbotts Bridge LeaseCo LLC [F]	• DBSI Breckinridge LeaseCo LLC [F]
• DBSI Academy Park Loop LeaseCo LLC [F]	• DBSI Brendan Way LeaseCo LLC [F]
• DBSI Acquisitions LLC	• DBSI Broadway Plaza LeaseCo LLC [F]
• DBSI Advantage LLC	• DBSI Brookfield Pelham LeaseCo LLC [F]
• DBSI Allison Pointe LeaseCo LLC [F]	• DBSI Brookhollow One Offices LLC
• DBSI Alworth LLC	• – DBSI Brookhollow One LLC [F]
• DBSI Alworth AssetCo LLC	• DBSI Buckley & 120th LLC
• DBSI Amarillo Apartments LLC	• DBSI Buckley & 120th Units LLC
• DBSI Amarillo Apartments LeaseCo LLC [F]	• DBSI Cambridge Place LeaseCo LLC [F]
• DBSI Anna Plaza LeaseCo LLC [F]	• DBSI Camden Village AssetCo LLC
• DBSI Arlington Town Square LeaseCo LLC [F]	• DBSI Cameron Lakes LLC
	• DBSI Carolina Commons LeaseCo LLC [F]

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

• DBSI Carrollton East LLC	• DBSI Colony East LLC
• DBSI Carrollton East AssetCo LLC	• DBSI Colony East AssetCo LLC
• DBSI Cavanaugh LLC	• DBSI Colony LLC
• DBSI Cavanaugh II LLC	• DBSI Copenhaver Road LLC
• DBSI Cavanaugh III LLC	• DBSI Copenhaver Road Units LLC
• DBSI Cavanaugh IV LLC	• DBSI Copperfield Timbercreek LeaseCo LLC [F]
• DBSI Caymus Cove LLC	• DBSI Corporate Center II LeaseCo LLC [F]
• DBSI Cedar East and Cypress LeaseCo LLC [F]	• DBSI Corporate Three LeaseCo LLC
• DBSI Chambers and Hess LLC	• DBSI Corporate Three Offices LLC
• DBSI Chambers and Hess Units LLC	• – DBSI Corporate Three LLC
• DBSI Charlotte 1-485 LLC	• DBSI Corporate Two Offices LLC
• DBSI Charlotte 1-485 Units LLC	• – DBSI Corporate Two LLC
• DBSI Chattahoochee LLC	• DBSI Corporate Woods LeaseCo LLC [F]
• DBSI Chinden Road LLC	• DBSI CP Clearwater LeaseCo LLC [F]
• DBSI Chinden Road Units LLC	• DBSI CP Ironwood LeaseCo LLC [F]
• DBSI Clear Creek Square LLC	• DBSI Cranberry LLC
• DBSI Clear Creek Square LeaseCo LLC [F]	• DBSI Cranberry LeaseCo LLC [F]
• DBSI Cobra 370 LLC	• DBSI Cross Pointe LeaseCo LLC [F]
• DBSI Collins LeaseCo LLC	• DBSI Crosstown Woods LeaseCo LLC [F]
• DBSI Collins Offices LLC [F]	• DBSI Currell Centre LLC
• – DBSI Collins LLC	• DBSI Daniel Burnham LeaseCo LLC [F]
• DBSI Colonnade West Lake LLC	• DBSI Decatur LeaseCo LLC [F]
• DBSI Colony Commons LLC	

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

- DBSI Development Services LLC [F]
 - DBSI 2007 Land Improvement & Development Fund LLC [F]
 - DBSI Alma/121 Office Commons LLC [F]
 - DBSI BP Williamsburg LLLP
 - DBSI Cumberland at Granbury LP
 - DBSI Draper Technology 21 LLC [F]
 - DBSI Escala LLC [F]
 - DBSI Jarrell I-35 LLC
 - DBSI-Lionheart Pin Oak LLC [other members: Lionheart Commercial Development, Inc. [49.5%]]
 - DBSI Lone Peak Parkway LLC [F]
 - DBSI Shadow Hills Development LLC
 - DBSI Telecom Office LLC [F]
 - DBSI 2008 Development Opportunity Fund LLC
 - DBSI Denton Court LLC
 - DBSI Lansdowne I LP [F]
 - DBSI Flowood LLC
 - DBSI Granbury LLC
 - DBSI Cumberland at Granbury LP
 - DBSI Granbury Development LLC [Dissolved]
 - DBSI Land Development LLC [F]
 - DBSI 121/Alma LLC [F]
 - DBSI 121/Alma Land L.P. [F]
- DBSI 2006 Land Opportunity Fund LLC [F]
 - DBSI 121/Alma Land L.P. [F]
 - DBSI Front Street LLC
 - DBSI Meridian 184 LLC [F]
 - DBSI One Hernando Center North LLC [F]

[Subsidiaries of DBSI Development Services LLC are continued on the next page]

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

[Subsidiaries of DBSI Development Services LLC, cont'd]	
- DBSI Short-Term Development Fund LLC [F]	- DBSI Valley View II LLC
• DBSI Colony West Development LLC	• DBSI Landon I LP
• DBSI Cottonwood Plaza Development LLC [F]	- DBSI Vicksburg LLC [Dissolved]
• DBSI Flowood Plaza LLC [F]	- DBSI Williamsburg LLC
• DBSI-HCE Henderson Commons LLC [other members: Henderson Common Equities, LLC [49.5%]]	- DBSI Williamsburg Investment LLC
• DBSI Independence Plaza LLC	DBSI Dorado LLC
• DBSI Lexington LLC [F]	DBSI Draper LeaseCo LLC [F]
• DBSI Mount Vernon Place LLC	DBSI E-470 East LLC
• DBSI Nashville Marketplace LLC	DBSI E-470 West LLC
• DBSI-Renaissance Broken Arrow LLC [Dissolved] [other members: Renaissance Holding Group, LLC, [49.5%]]	DBSI Eagle Ridge LLC
• DBSI-Renaissance Dickson Plaza LLC [Dissolved] [Renaissance Holding Group, LLC, [49.5%]]	DBSI Eagles Landing LeaseCo LLC [F]
• DBSI-Renaissance Edmond Plaza LLC [Dissolved] [Renaissance Holding Group, LLC, [49.5%]]	DBSI East 21st Street LLC
• DBSI Texarkana Plaza LLC	DBSI East 37th Street LLC
• DBSI-TIG Titusville LLC [other members: Titusville Investment Group, LLC [49.5%]]	DBSI East 37th Street AssetCo LLC
- DBSI Valley View LLC	DBSI Embassy Tower LeaseCo LLC [F]
	DBSI Emerald Crest Acquisition LLC
	DBSI Emerald Tech C & D Offices LLC
	- DBSI Emerald Tech C&D LLC
	DBSI Executive Dr LeaseCo LLC [F]
	DBSI Executive Park LeaseCo LLC [F]
	DBSI Executive Plaza LLC
	DBSI Executive Plaza LeaseCo LLC [F]
	DBSI Executive Tower LLC

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

• DBSI Executive Tower LeaseCo LLC	– DBSI/TRI VII Limited Partnership
• DBSI Fairway LLC	– DBSI Triangle Square Limited Partnership
• DBSI Fairway LeaseCo LLC [F]	– Leisure Village Limited Partnership
• DBSI Fayette Town Center LeaseCo LLC	• DBSI Houston Levee Galleria LLC
• DBSI Fresno Forms LLC	• DBSI Indiana & 86th LLC
• DBSI Friar's Branch Crossing LLC	• DBSI Jarrell I-35 North LLC
• DBSI Gadd Crossing LeaseCo LLC [F]	• DBSI-Kastera Homes LLC
• DBSI Genesis LLC	• DBSI Kemper Pointe LeaseCo LLC [F]
• DBSI Ghent Road LeaseCo LLC [F]	• DBSI Kenwood Center LeaseCo LLC [F]
• DBSI Goshen Village LLC	• DBSI Kettering Road LLC
• DBSI Grant Street Portfolio LeaseCo LLC [F]	• DBSI Kettering Road Units LLC
• DBSI Green Street Commons LLC	• DBSI Keystone Commerce LeaseCo LLC [F]
• DBSI Hampton LeaseCo LLC [F]	• DBSI Kimball Offices LLC
• DBSI Haverford Place LLC	– DBSI Kimball LLC
• DBSI Hernando South LLC	• DBSI Kings Highway North LLC
• DBSI Hernando South II LLC	• DBSI Kings Highway North Units LLC
• DBSI Highlander LLC	• DBSI Kings Highway South LLC
• DBSI Highlands & Southcreek LeaseCo LLC [F]	• DBSI Kings Highway South Units LLC
• DBSI Highway 60 LLC	• DBSI Lake Ellenor LeaseCo LLC [F]
• DBSI Hillcrest South LLC	• DBSI Lake Lowell 160 LLC
• DBSI Hillcrest South AssetCo LLC	• DBSI Lake Natoma LeaseCo LLC [F]
• DBSI Horseshoe Bend Hills LLC	• DBSI Lakeview Sojourn LLC
• DBSI Horseshoe Bend Hills AssetCo LLC	• DBSI Lamar LeaseCo LLC [F]
• DBSI Horseshoe Bend Hills Units LLC	• DBSI Lamar Offices LLC
• DBSI Housing Investments LLC	– Arlington DBSI Lamar LLC
– Bayside/Seward Limited Partnership	• DBSI Landmark Towers LLC
– DBSI Plantation Limited Partnership	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

• DBSI Leasing LLC	• DBSI North Austin III LLC
• DBSI Legacy LLC	• DBSI North Austin III Units LLC
• DBSI Legacy Country LeaseCo LLC	• DBSI North Jarrell I-35 LLC
• DBSI Lifestyle Center LeaseCo LLC [F]	• DBSI North Logan Retail Center LeaseCo LLC [F]
• DBSI Lincoln Park 10 LeaseCo LLC [F]	• DBSI North Medford LLC
• DBSI Loop 1604 LLC	• DBSI North Park II LLC
• DBSI Loop 1604 Units LLC	• DBSI North Park III LLC
• DBSI Mansell Forest LeaseCo LLC [F]	• DBSI North Park LeaseCo LLC [F]
• DBSI Mansell Place LeaseCo LLC [F]	• DBSI North Stafford LLC
• DBSI Mansell Plaza LLC	• DBSI Northgate LLC
• DBSI McCann LLC	• DBSI Northgate LeaseCo LLC [F]
• DBSI McMillan Road LLC	• DBSI Northlite Commons II LLC
• DBSI McMillan Road Units LLC	• DBSI Northlite Commons II LeaseCo LLC [F]
• DBSI Meadow Chase Apartments LeaseCo LLC [F]	• DBSI Northpark Ridgeland LeaseCo LLC [F]
• DBSI Megan Crossings LeaseCo LLC [F]	• DBSI Northpointe Tower LLC
• DBSI Memorial Drive LLC	• DBSI Northpointe Tower AssetCo LLC
• DBSI Mercy Medical LLC	• DBSI Northridge LeaseCo LLC [F]
• DBSI Metropolitan Square LeaseCo LLC [F]	• DBSI Oak Ridge LLC
• DBSI MHCo LLC	• DBSI Oakhollow West Offices LLC
• DBSI Missouri LeaseCo LLC [F]	• – DBSI Oakhollow West LLC
• DBSI Network LeaseCo LLC [F]	• DBSI Ocotillo Heights East LLC
• DBSI New Hampstead LLC	• DBSI Old National Town Center LeaseCo LLC [F]
• DBSI New Hampstead II LLC	• DBSI One Executive Center LeaseCo LLC [F]
• DBSI North Austin LLC	• DBSI One Hanover LLC
• DBSI North Austin Units LLC	• DBSI One Hanover LeaseCo LLC [F]
• DBSI North Austin II LLC	• DBSI Overland Park LLC
• DBSI North Austin II Units LLC	• DBSI Park Creek-Gainesville LeaseCo LLC [F]

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

• DBSI Park Plaza Retail Center LLC	• DBSI Republic LeaseCo LLC [F]
• DBSI Park Plaza Retail LeaseCo LLC	• DBSI Ridgeview Drive LLC
• DBSI Park Tech Center VI LLC	• DBSI Ridgeview Drive Units LLC
• DBSI Park Ten Offices LLC	• DBSI Riverside Offices LLC
– DBSI Park Ten LLC	– DBSI Riverside LLC
• DBSI Parkway III LeaseCo LLC [F]	• DBSI Riverstone Medical LLC
• DBSI Peachtree Corners Pavilion LLC	• DBSI Road 68 Retail Center LeaseCo LLC [F]
• DBSI Peacock 129 LLC	• DBSI Romence Village II & III LLC
• DBSI Peacock LeaseCo LLC	• DBSI RoweSix LLC
• DBSI Peacock Offices LLC	• DBSI Royal Montreal LLC
– DBSI Peacock LLC	• DBSI Salem Offices LLC
• DBSI Pearson Lane LLC	• DBSI Sam Houston Tech Center LeaseCo LLC [F]
• DBSI Phillips LLC [other members: DBSI Realty REIT, L.P. [99.99%]]	• DBSI Sapphire Pointe LeaseCo LLC [F]
– DBSI Fairlane Green LLC	• DBSI Shadow Hills LLC
• DBSI Phoenix Peak LeaseCo LLC [F]	• DBSI Shadow Valley LLC
• DBSI Phoenix Peak Offices LLC	• DBSI Sherwood Plaza LeaseCo LLC [F]
– DBSI Phoenix Peak LLC	• DBSI Sherwood Village LLC
• DBSI Plano Tech Center LeaseCo LLC [F]	• DBSI Shoppes at Misty Meadows LeaseCo LLC [F]
• DBSI Pristine Meadows LLC	• DBSI Shoppes at Trammel LLC [F]
• DBSI Progress Center 7 LeaseCo LLC	• DBSI Shops @ Katy LLC
• DBSI Red Rock View LLC	• DBSI Shops East West Connector LLC
• DBSI Refinance LLC	• DBSI Shops of Turkey Creek LLC
• DBSI Regents LLC	• DBSI Signature Place LLC
• DBSI Renaissance Center LLC	• DBSI Signature Place LeaseCo LLC [F]
• DBSI Republic LLC	• DBSI Silver Lakes LLC

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

• DBSI Snake River Valley LLC	• DBSI Trekell & I-8 LLC
• DBSI Solitude LLC	• DBSI Trekell Road LLC
• DBSI South 75 Center LeaseCo LLC [F]	• DBSI Trinity Ridge Business Center LeaseCo LLC [F]
• DBSI Spalding Triangle LeaseCo LLC [F]	• DBSI Two Notch Rd. LeaseCo LLC [F]
• DBSI Sprague LLC	• DBSI University Park LLC
• DBSI Spring Valley Road LeaseCo LLC [F]	• DBSI University Park LeaseCo LLC [F]
• DBSI Springing Member LLC	• DBSI Vantage Drive LeaseCo LLC [F]
• DBSI Springville Corner LLC	• DBSI Vantage Drive Offices LLC
• DBSI Spur Ranch LLC	• DBSI Vantage Drive LLC
• DBSI St. Andrews Place LeaseCo LLC [F]	• DBSI Vicksburg Plaza LLC
• DBSI St Tower LLC	• DBSI Village At Norwood LLC
• DBSI ST Tower LeaseCo LLC [F]	• DBSI Village At Old Trace LLC
• DBSI Stone Glen Village LeaseCo LLC [F]	• DBSI Village Townhomes LLC
• DBSI Stone Oak Crossing LLC	• DBSI Villages of Riverview LLC
• DBSI Stony Brook South LeaseCo LLC [F]	• DBSI Villages of Riverview II LLC
• DBSI Streetside at Towne Lake LeaseCo LLC [F]	• DBSI Villages of Riverview III LLC
• DBSI Surprise Farms LLC [F]	• DBSI Villago North LLC
• DBSI Tanana Valley LLC	• DBSI Villago South LLC
• DBSI Thornton Road LLC	• DBSI Watkins LeaseCo LLC [F]
• DBSI Thornton Road Units LLC	• DBSI West Oaks Square LeaseCo LLC [F]
• DBSI TIEGS 979 LLC	• DBSI Willow Bend LLC
• DBSI Tollview LeaseCo LLC	• DBSI Wilson Estates LeaseCo LLC [F]
• DBSI Torrey Chase LeaseCo LLC [F]	• DBSI Winchester Office LeaseCo LLC [F]
• DBSI Tower Park LLC	• DBSI Windcom Court LeaseCo LLC [F]
• DBSI Treasure Valley Business Center LeaseCo LLC [F]	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Limited Liability Companies) (cont'd)

- DBSI Wingfield Village LLC
- DBSI Wisdom Pointe LeaseCo LLC [F]
- DBSI Wistar Center LLC
- DBSI Woodlands Medical Office I LeaseCo LLC [F]
- DBSI Woodside Center LeaseCo LLC [F]
- Florissant Market Place Acquisition LLC [F]
- Kastara LLC [other members: Var Reeve]
 - Able Granite & Flooring LLC [Dissolved]
 - All Points Real Estate LLC
 - Kastara Homes LLC
 - All Points Real Estate LLC
- Kastara Snake River 94 LLC [F] [other members: DBSI Inc. [50%]]
- Kastara Development LLC
 - Cavanaugh Development LLC
 - Kastara Majestic View LLC
 - Kastara Pavilion Commons LLC
 - KD Acquisition LLC
 - Shadow Valley Management LLC
 - South Cavanaugh LLC [F]
 - Trailhead Property LLC
- Kastara Snake River 94 LLC [F] [other members: Kastara LLC [50%]]
- Legacy Hills Development LLC
- Oakwood Plaza Acquisition LLC
- Pinehurst Square East Acquisition LLC
- Pinehurst Square West Acquisition LLC
- Portofino Tech Center Acquisition LLC
- Rose Garden Acquisition LLC
- Shepherd's Crossing Acquisition LLC
- Spectrus Development LLC

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Dissolved Limited Liability Companies)

DISSOLVED LIMITED LIABILITY COMPANIES FORMERLY OWNED BY DBSI INC.	
• DBSI 700 Locust Offices LLC	• DBSI Thistle Landing LLC
• DBSI Chambers and Hess AssetCo LLC	• DBSI Thistle Landing LeaseCo LLC
• DBSI Denton Investments LLC	• DBSI Tiger 979 LLC
• DBSI Dezavala Crossing LLC	• DBSI Valley View Investments LLC
• DBSI Dezavala Crossing LeaseCo LLC	• FOR 1031 Metropolitan Offices LLC
• DBSI Emerald Tech C Offices LLC	
– DBSI Emerald Tech C LLC (also Dissolved)	
• DBSI Fairway Offices LLC	
• DBSI Indiana & 86th Units LLC	
• DBSI Legacy Main & High LeaseCo LLC	
• DBSI One Hanover LLC	
• DBSI Owens Place LLC	
• DBSI Owens Place AssetCo LLC	
• DBSI Red Mountain LLC	
• DBSI Royal Montreal Mezz LLC	
• DBSI Sentry Station LLC	
• DBSI Sentry Station AssetCo LLC	
• Strategic Finishing LLC [Dissolved] [other members: Thomas Reeve, John Wasden, Gary Bringham, Robert Spence]	
• DBSI Summit Square LLC	
• DBSI The Round LLC	
• DBSI The Round LeaseCo LLC	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active Corporations)

• DBSI 2000A Funding Corporation	- DBSI Pinehurst Square West LeaseCo LLC [F]
• DBSI 2000B Funding Corporation	- DBSI Portofino Tech Center LeaseCo LLC [F]
• DBSI 2001A Funding Corporation [F]	- DBSI Renaissance LeaseCo LLC
• DBSI 2001B Funding Corporation [F]	- DBSI Romence Village II & III LeaseCo LLC
• DBSI 2001C Funding Corporation [F]	- DBSI Rose Garden LeaseCo LLC
• DBSI 2005 Secured Notes Corporation [F]	- DBSI Shoppes at Trammel LeaseCo LLC [F]
• DBSI 2006 Secured Notes Corporation [F]	- DBSI Silver Lakes LeaseCo LLC [F]
• DBSI 2008 Notes Corporation [F]	- DBSI Southport Pavilion LeaseCo LLC [F]
• DBSI Bent Tree Offices Inc.	- DBSI Springville Corner LeaseCo LLC [F]
- DBSI Bent Tree LLC	- DBSI Topsham Fair Mall LeaseCo LLC [F]
• DBSI First Mortgage Funding Corporation	• DBSI Metro Annex Offices Inc.
• DBSI Funding Corporation	- DBSI Metro Annex LLC
• DBSI Guaranteed Capital Corporation [F]	• DBSI Northgate, Inc.
• DBSI Master LeaseCo, Inc. [F]	- DBSI Northgate Limited Partnership
- DBSI Belton Town Center LeaseCo LLC [F]	• DBSI Olympic Inc.
- DBSI Fairlane Green LeaseCo LLC [F]	- DBSI Olympic LLC
- DBSI Florissant Market Place LeaseCo LLC [F]	• DBSI Properties Inc. (f/k/a Spectrus Group LLC) [F]
- DBSI Green Street Commons LeaseCo LLC [F]	- Parent to 16 subsidiaries (see page 28)
- DBSI Houston Levee Galleria LeaseCo LLC [F]	• DBSI Real Estate Funding Corporation [F]
- DBSI Lake Park Tower LeaseCo LLC	• DBSI Realty Inc. (f/k/a DBSI Realty Corporation) [F]
- DBSI Landmark Towers LeaseCo LLC [F]	- DBSI-Discovery Real Estate Services LLC [F]
- DBSI North Stafford LeaseCo LLC [F]	• DBSI Development Services LLC
- DBSI Oakwood Plaza LeaseCo LLC [F]	- TIC Title Agency LP
- DBSI Peachtree Corners Pavilion LeaseCo LLC [F]	
- DBSI Pinehurst Square East LeaseCo LLC [F]	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of DBSI INC., with Subsidiaries Thereof (Active and Dissolved Corporations)

	DISOLVED CORPORATIONS FORMERLY OWNED BY DBSI INC.
<ul style="list-style-type: none"> • DBSI REIT Advisors, Inc. <ul style="list-style-type: none"> - DBSI Realty REIT, L.P. [other partners: DBSI Diversified Realty REIT, Inc.] <ul style="list-style-type: none"> • DBSI Gateway Commons LLC • DBSI Phillips LLC <ul style="list-style-type: none"> - DBSI Fairlane Green LLC • DBSI REIT-State Offices LLC [other members: DBSI State Offices LLC] <ul style="list-style-type: none"> • DBSI Sheridan Offices Inc. <ul style="list-style-type: none"> - DBSI Sheridan LLC • DBSI West Shaw Offices Inc. <ul style="list-style-type: none"> - DBSI West Shaw LLC • FOR 1031 Regents Offices Inc. <ul style="list-style-type: none"> - For 1031 Regents LLC • Spectrus Real Estate Inc. [F] <ul style="list-style-type: none"> - DBSI Wisdom Pointe LLC - FOR 1031 LLC [F] <ul style="list-style-type: none"> • Parent to 173+ subsidiaries (see pages 22 to 26) <ul style="list-style-type: none"> - Spectrus Hickory Plaza LLC - Topsham Fair Mall Acquisition LLC 	<ul style="list-style-type: none"> • D. B. H. C. Inc. • DBSI 1999A Funding Corporation • DBSI 1999B Funding Corporation • DBSI Capital Corporation • DBSI Finance Corporation • DBSI First Mortgage 1997 Corp. • DBSI First Mortgage 1998 Corp. • DBSI Highlander Offices Inc. • FOR 1031 Dorado Plaza Inc.

Direct Subsidiaries of FOR 1031 LLC, with Subsidiaries Thereof

• 383 Avenues North LLC	• FOR 1031 Breckinridge LLC
• BTL Construction LLC [Dissolved]	• FOR 1031 Brendan Way LLC
• BTL Real Estate Group LLC	• FOR 1031 Broadway Plaza LLC [F]
• FOR 1031 12 South Place LLC	• FOR 1031 Brookfield Pelham LLC
• FOR 1031 13000 Weston Parkway LLC	• FOR 1031 Brookhollow One Offices LLC
• FOR 1031 14001 Weston Parkway LLC	• – FOR 1031 Brookhollow One LLC [F]
• FOR 1031 2nd Street Quad LLC	• FOR 1031 Bush LLC
• FOR 1031 48th Street Medical LLC	• FOR 1031 Cambridge Place LLC
• FOR 1031 88th Avenue LLC	• FOR 1031 Carolina Commons LLC
• FOR 1031 Abbotts Bridge LLC	• FOR 1031 Cedar East And Cypress LLC
• FOR 1031 Academy LLC	• FOR 1031 Centre Plaza Offices LLC
• FOR 1031 Academy Park Loop LLC	• – FOR 1031 Centre Plaza LLC
• FOR 1031 Allison Pointe Mezz LLC	• FOR 1031 Copperfield Timbercreek LLC
• – FOR 1031 Allison Pointe LLC	• FOR 1031 Cornerstone Crossing Offices LLC
• FOR 1031 Alpharetta LLC	• – FOR 1031 Cornerstone Crossing LLC
• FOR 1031 Appleton LLC	• FOR 1031 Corporate One LLC
• FOR 1031 Arbors at Mallard Creek LLC	• FOR 1031 Corporate Three Offices LLC
• FOR 1031 Arlington Town Square LLC	• – FOR 1031 Corporate Three LLC
• FOR 1031 Arrowhead LLC	• FOR 1031 Corporate Woods LLC
• FOR 1031 Avenues North Center LLC	• FOR 1031 Covington Offices LLC
• FOR 1031 Bandera Trails LLC	• – FOR 1031 Covington LLC
• FOR 1031 Battlefield Station LLC	• FOR 1031 CP Clearwater LLC
• FOR 1031 Bent Tree Offices LLC	• FOR 1031 CP Ironwood LLC
• – FOR 1031 Bent Tree LLC	
• FOR 1031 Berkeley Building LLC	

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of FOR 1031 LLC, with Subsidiaries Thereof (cont'd)

• FOR 1031 Cranberry LLC	• FOR 1031 Grant Street Portfolio LLC
• FOR 1031 Cross Creek LLC	• FOR 1031 Hampton LLC
• FOR 1031 Cross Pointe LLC	• FOR 1031 Heritage II LLC
• FOR 1031 Cross Roads LLC	• FOR 1031 Highlands & Southcreek LLC
• FOR 1031 Crosstown Woods LLC	• FOR 1031 Holly Hill LLC
• FOR 1031 Dacula Medical LLC	• FOR 1031 Johnson LLC
• FOR 1031 Daniel Burnham LLC	• FOR 1031 Kemper Pointe LLC
• FOR 1031 Decatur LLC	• FOR 1031 Kenwood Center LLC
• FOR 1031 Dorado LLC	• FOR 1031 Keystone Commerce LLC
• FOR 1031 Draper LLC	• FOR 1031 Lake Ellenor LLC
• FOR 1031 Eagles Landing LLC	• FOR 1031 Lake Natoma LLC
• FOR 1031 Eau Claire Business Center LLC	• FOR 1031 Lake Park Tower LLC
• FOR 1031 Embassy Tower LLC	• FOR 1031 Laureate LLC
• FOR 1031 Executive Dr LLC	• FOR 1031 Legacy Country LLC
• FOR 1031 Executive Park LLC	• FOR 1031 Legacy Main & High LLC
• FOR 1031 Executive Tower LLC	• FOR 1031 Lifestyle Center LLC
• FOR 1031 Farrow Road LLC	• FOR 1031 Lincoln Park 10 LLC
• FOR 1031 Fayette Town Center LLC	• FOR 1031 Mansell Forest LLC
• FOR 1031 Fireman Offices LLC	• FOR 1031 Mansell Place LLC
• - FOR 1031 Fireman LLC	• FOR 1031 McCann LLC
• FOR 1031 Gadd Crossing LLC	• FOR 1031 Meadow Chase Apartments LLC
• FOR 1031 Ghent Road LLC	• FOR 1031 Megan Crossings LLC
• FOR 1031 Gladstone Business Centre LLC	• FOR 1031 Metcalf LLC
• FOR 1031 Gleneagle Drive LLC	• FOR 1031 Metro 12 Offices LLC
	• - FOR 1031 Metro 12 LLC

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of FOR 1031 LLC, with Subsidiaries Thereof (cont'd)

• FOR 1031 Metro 13 Offices LLC	• FOR 1031 Old National Town Center LLC
• – FOR 1031 Metro 13 LLC	• FOR 1031 Omaha LLC
• FOR 1031 Metro 14 Offices LLC	• FOR 1031 One Executive Center LLC
• – FOR 1031 Metro 14 LLC	• FOR 1031 Overland Park Offices LLC
• FOR 1031 Metro 15 Offices LLC	• – FOR 1031 Overland Park LLC
• – FOR 1031 Metro 15 LLC	• FOR 1031 Park Creek-Gainesville LLC
• FOR 1031 Metro 16 Offices LLC	• FOR 1031 Park Plaza Retail LLC
• – FOR 1031 Metro 16 LLC	• FOR 1031 Park Tech Center VI LLC
• FOR 1031 Metropolitan LLC	• FOR 1031 Park Ten Offices LLC
• FOR 1031 Metropolitan Square LLC	• – FOR 1031 Park Ten LLC
• FOR 1031 MHC Co LLC	• FOR 1031 Parkhill Offices LLC
• FOR 1031 Mid Valley LLC	• – FOR 1031 Parkhill LLC
• FOR 1031 Missouri LLC	• FOR 1031 Parkway III LLC
• FOR 1031 Motor Coach LLC	• FOR 1031 Peachtree Corners Pavilion LLC
• FOR 1031 Network LLC	• FOR 1031 Perimeter LLC
• FOR 1031 North Logan Retail Center LLC	• FOR 1031 Plano Tech 20 LLC
• FOR 1031 North Main LLC	• FOR 1031 Plano Tech Center LLC
• FOR 1031 North Park LLC	• FOR 1031 Plaquemine Offices LLC
• FOR 1031 Northlite Commons II LLC	• – FOR 1031 Plaquemine LLC
• FOR 1031 Northpark Ridgeland LLC	• FOR 1031 Progress Center 7 LLC
• FOR 1031 Northridge LLC	• FOR 1031 Quorum Offices LLC
• FOR 1031 Nuveill LLC	• – FOR 1031 Quorum LLC
• FOR 1031 OAB LLC	• FOR 1031 Ridgmar Plaza LLC
• FOR 1031 Oakhollow West Offices LLC	• FOR 1031 Riverbend Offices LLC
• – FOR 1031 Oakhollow West LLC	• – FOR 1031 Riverbend LLC

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "[F]" indicates that an entity has filed a petition.

Direct Subsidiaries of FOR 1031 LLC, with Subsidiaries Thereof (cont'd)

• FOR 1031 Riverside Offices LLC	• FOR 1031 Texarkana Plaza LLC
• – FOR 1031 Riverside LLC	• FOR 1031 Tollview LLC
• FOR 1031 Road 68 Retail Center LLC	• FOR 1031 Torrey Chase LLC
• FOR 1031 Sam Houston Tech Center LLC	• FOR 1031 Tower Park LLC
• FOR 1031 Sapphire Pointe LLC	• FOR 1031 Treasure Valley Business Center LLC
• FOR 1031 Seven Oaks LLC	• FOR 1031 Trinity Offices LLC
• FOR 1031 Shawnee LLC	• – FOR 1031 Trinity LLC
• FOR 1031 Shawnee Mission Offices LLC	• FOR 1031 Trinity Place LLC
• – FOR 1031 Shawnee Mission LLC	• FOR 1031 Trinity Ridge Business Center LLC
• FOR 1031 Sherwood Plaza LLC	• FOR 1031 Two Notch Rd LLC
• FOR 1031 Shoppes At Misty Meadows LLC	• FOR 1031 University LLC
• FOR 1031 Silver Lakes LLC	• FOR 1031 Valley View LLC
• FOR 1031 Solitude Offices Inc.	• FOR 1031 Vatterott College LLC
• – FOR 1031 Solitude LLC	• FOR 1031 Venture LLC
• FOR 1031 South 75 Center LLC	• FOR 1031 Vineyard LLC
• FOR 1031 Spalding Triangle LLC	• FOR 1031 Watkins LLC
• FOR 1031 Spring Valley Road LLC	• FOR 1031 Wellesley Offices LLC
• FOR 1031 Springing Member LLC	• – FOR 1031 Wellesley LLC
• FOR 1031 St. Andrews Place LLC	• FOR 1031 West Oaks Square LLC
• FOR 1031 Stone Glen Village LLC	• For 1031 Westpark Court LLC
• FOR 1031 Stony Brook South LLC	• FOR 1031 White Pond LLC
• FOR 1031 Streetside At Towne Lake LLC	• FOR 1031 Wilson Estates LLC
• FOR 1031 Summit Woods I LLC	• FOR 1031 Winchester Office LLC
• FOR 1031 Summit Woods II LLC	• FOR 1031 Windcom Court LLC

Notes: (1) Affiliated partners of limited partnerships are provided beginning on page 29. (2) "F" indicates that an entity has filed a petition.

Direct Subsidiaries of FOR 1031 LLC, with Subsidiaries Thereof (cont'd)

- FOR 1031 Woodlands Medical Office I LLC
- FOR 1031 Woodlands Offices LLC
 - FOR 1031 Woodlands LLC
- FOR 1031 Woodside Center LLC
- One-Executive Tower LLC [F]

DISSOLVED ENTITIES FORMERLY OWNED BY FOR 1031 LLC

- FOR 1031 Avenues North Center Mezz LLC
- FOR 1031 Bandera Trails Mezz LLC
- FOR 1031 Executive Tower LLC [Dissolved]
- FOR 1031 Landmark LLC
- FOR 1031 Megan Crossings Mezz LLC
- FOR 1031 Stonewater LLC
- FOR 1031 Vineyard Offices LLC

Direct Subsidiaries of DCJ Inc. (f/k/a DBSI Inc.), with Subsidiaries Thereof

LIMITED PARTNERSHIPS

- DBSI Investors XIV Limited Partnership
 - DBSI Investors XIV Northgate LLC
 - Glenwood Associates
- DBSI Investors XV Limited Partnership
 - DBSI/PBL V Limited Partnership
- DBSI Investors XVII Limited Partnership
 - DBSI Industrial Denver Limited Partnership
 - DBSI/TRI V Limited Partnership [Dissolved]
 - College Park Associates, an Idaho Limited Partnership [Dissolved]
 - Richlin Associates, an Idaho Limited Partnership [Dissolved]
- DBSI Investors XVIII Limited Partnership
 - DBSI Albany Limited Partnership
 - DBSI/TRI VI Limited Partnership
 - DBSI Jackson Park Limited Partnership [Dissolved]
 - Norsemen Village Limited Partnership [Dissolved]
 - DBSI Industrial Denver Limited Partnership
 - DBSI/TRI VIII Limited Partnership [Dissolved]
- DBSI/PBL V Limited Partnership (0.0425% interest)

- Glenwood Associates
 - DBSI MidValley Limited Partnership
 - DBSI Northgate Limited Partnership
- Highwood Village Limited Partnership

LIMITED LIABILITY COMPANIES

- DBSI Hickory Plaza LeaseCo LLC [F]
- DBSI West Boise LLC

CORPORATIONS

- DTH Corporation
 - Castle Country Associates Limited Partnership
 - Verde Plaza Associates LP

Direct Subsidiaries of DBSI Properties Inc. (f/k/a Spectrus Group LLC), with Subsidiaries Thereof

- DBSI Properties Inc. (f/k/a Spectrus Group LLC) [F]
 - Spectrus Anna Plaza LLC
 - Spectrus Development LLC
 - Spectrus Land Group LLC
 - Spectrus Land Group Trekel & i-8 LLC
 - Spectrus Land Group Windhaven West LLC
 - Spectrus Shadow Valley 68 LLC
 - TerraVista Fran Lane LLC
 - TerraVista Gaylord North LLC
 - TerraVista Riverbend Farms LLC
 - TerraVista Volvo Parkway LLC
 - Spectrus ProForma Plus LLC
 - Spectrus ProForma PLUS Camden Village LLC
 - Spectrus ProForma PLUS Camden Village Mezz LLC [Dissolved]
 - Spectrus ProForma PLUS Springing Member LLC
 - Spectrus Shoppes At Trammel LLC
 - Spectrus Southport Pavilion LLC

Affiliated Ownership of Active Limited Partnerships

Bayside/Seward Limited Partnership	DBSI Broadway Plaza Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Housing Investments LLC	<u>General Partners:</u> DBSI Inc. [1%], DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	[99%]
Castle Country Associates Limited Partnership	<u>Limited Partners:</u> DBSI Inc.,
<u>General Partners:</u> DTH Corporation,	DBSI Canberra Heights Limited Partnership
<u>Limited Partners:</u> DBSI/TRI Limited Partnership,	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
DBSI 121/Alma Land L.P.	<u>Limited Partners:</u> DBSI Investors Limited Partnership
<u>General Partners:</u> DBSI 121/Alma LLC	DBSI Carriage Square Limited Partnership
<u>Limited Partners:</u> DBSI 2006 Land Opportunity Fund, LLC	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
DBSI Albany Limited Partnership	<u>Limited Partners:</u> DBSI Investments LP
<u>General Partners:</u> DBSI Inc., DBSI Investments LP,	DBSI Casa/Kings Limited Partnership
<u>Limited Partners:</u> DBSI Investors XV Madison Park Limited Partnership, DBSI Investors XVIII Limited Partnership,	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
DBSI Birch Park Limited Partnership	<u>Limited Partners:</u> No DBSI affiliated limited partners
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	DBSI Churchill Village Limited Partnership
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
DBSI Boise Valley Limited Partnership	<u>Limited Partners:</u> No DBSI affiliated limited partners
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	DBSI Columbia Station Limited Partnership
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
DBSI BP Williamsburg LLLP	<u>Limited Partners:</u> No DBSI affiliated limited partners
<u>General Partners:</u> DBSI Williamsburg LLC	DBSI Cottonwood Plaza Limited Partnership
<u>Limited Partners:</u> DBSI 2007 Land Improvement & Development Fund LLC	<u>General Partners:</u> DBSI Investments LP
	<u>Limited Partners:</u> DBSI Inc.
	DBSI Cumberland at Granbury LP
	<u>General Partners:</u> DBSI Granbury LLC,
	<u>Limited Partners:</u> DBSI 2007 Land Improvement & Development Fund LLC, DBSI 2007 NAP Real Estate Investments Two, Ltd.

Affiliated Ownership of Active Limited Partnerships (cont'd)

DBSI Hermiston/LaGrande Limited Partnership	DBSI Investors II Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> Douglas L. Swenson, E. Suzanne Swenson
DBSI Highland Terrace Limited Partnership	DBSI Investors III Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Indian Canyon Limited Partnership	DBSI Investors IV Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investors VIII Limited Partnership, DBSI Investors XI Limited Partnership, DBSI Investors XII Limited Partnership	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> DBSI Investors XII Limited Partnership	<u>Limited Partners:</u> DBSI Inc., Mark A. Ellison, David L. Palfreyman
DBSI Industrial Denver Limited Partnership	DBSI Investors VI Limited Partnership
<u>General Partners:</u> DBSI Inc.	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Industrial Limited Partnership	DBSI Investors VII Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> DBSI Investments LP	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investments Limited Partnership	DBSI Investors VIII Limited Partnership
<u>General Partners:</u> Douglas L. Swenson [Class A], Charles E. Hassard [Class A], John M. Mayeron [Class A], DBSI Inc. [Class B], Walter E. Mott [preferred]	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> Farrell J. Bennett	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors Limited Partnership	DBSI Investors IX Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> DBSI Columbia Station LP, DBSI Highland Terrace LP, DBSI Birch Park LP,
	DBSI Investors X Limited Partnership
	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
	<u>Limited Partners:</u> No DBSI affiliated limited partners

Affiliated Ownership of Active Limited Partnerships (cont'd)

DBSI Investors XI Limited Partnership	DBSI Investors XVII Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DCJ Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors XII Limited Partnership	DBSI Investors XVIII Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DCJ Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners.	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors XIII Limited Partnership	DBSI Investors XIX Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors XIV Limited Partnership	DBSI Investors XX Limited Partnership
<u>General Partners:</u> DCJ Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors XV Limited Partnership	DBSI Landon I LP
<u>General Partners:</u> DCJ Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Valley View II LLC
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> DBSI Valley View II LLC
DBSI Investors XV Madison Park Limited Partnership	DBSI Landsby Place Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI Investors XVI Limited Partnership	DBSI Lansdowne I LP
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Denton Court LLC,
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> DBSI Denton Court LLC
DBSI Investors XVI Sawtooth Limited Partnership	DBSI Markana Place Limited Partnership
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> DBSI Inc., DBSI Investments LP
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> DBSI Investors II Limited Partnership [add'l limited partner]

Affiliated Ownership of Active Limited Partnerships (cont'd)

DBSI MidValley Limited Partnership

General Partners: DBSI Inc.

Limited Partners: Glenwood Associates

DBSI Northgate Limited Partnership

General Partners: DBSI Northgate, Inc.

Limited Partners: Glenwood Associates

DBSI Pacific Village Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: No DBSI affiliated limited partners

DBSI/PBL V Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP, DCJ Inc.

Limited Partners: DBSI Investors XV Limited Partnership

DBSI Plantation Limited Partnership

General Partners: DBSI Inc., DBSI Housing Investments LLC

Limited Partners: DBSI Investments LP

DBSI Realty REIT, L.P.

General Partners: DBSI Diversified Realty REIT, Inc.

Limited Partners: DBSI REIT Advisors, Inc. [special]

DBSI Redemption Reserve Fund, an Idaho general partnership

General Partners: DBSI Casa/Kings Limited Partnership, DBSI Investors IV Limited Partnership, DBSI Investors VIII Limited Partnership, DBSI Investors IX Limited Partnership, DBSI Investors X Limited Partnership, DBSI Landsby Place Limited Partnership, DBSI Pacific Village Limited Partnership, DBSI Sunnyside Limited Partnership, DBSI Witham Village Limited Partnership

DBSI Reedsport Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: No DBSI affiliated limited partners

DBSI Sunnyside Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: DBSI Inc., DBSI Investors XVIII Limited Partnership [add'l limited partner]

DBSI Terra Villa Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: No DBSI affiliated limited partners

DBSI/TRI Limited Partnership

General Partners: DBSI Inc.

Limited Partners: No DBSI affiliated limited partners

DBSI/TRI IV Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: DBSI Reedsport Limited Partnership

DBSI/TRI VI Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: DBSI Albany Limited Partnership

DBSI/TRI VII Limited Partnership

General Partners: DBSI Inc., DBSI Housing Investments LLC

Limited Partners: No DBSI affiliated limited partners

DBSI Triangle Square Limited Partnership

General Partners: DBSI Inc., DBSI Housing Investments LLC

Limited Partners: DBSI Investments LP

DBSI Witham Village Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: No DBSI affiliated limited partners

Affiliated Ownership of Active Limited Partnerships (cont'd)

D/T Alaska, a Limited Partnership of the State of Alaska

General Partners: Bayside/Seward Limited Partnership

Limited Partners: DBSI Inc.

Glenwood Associates

General Partners: DCJ Inc., DBSI Investments LP

Limited Partners: DBSI Investors XIV Limited Partnership

Leisure Village Limited Partnership

General Partners: DBSI Inc., DBSI Housing Investments LLC

Limited Partners: No DBSI affiliated limited partners

Mountain View Limited Partnership

General Partners: DBSI Inc.

Limited Partners: No DBSI affiliated limited partners

Pioneer Shadow Limited Partnership

General Partners: DBSI Inc., DBSI Investments LP

Limited Partners: No DBSI affiliated limited partners

TIC Title Agency LP

General Partner: No DBSI affiliated general partners

Limited Partner: DBSI Realty Inc. [50%]

Verde Plaza Associates, Limited Partnership

General Partners: DTH Corporation

Limited Partners: DBSI/TRI Limited Partnership

Affiliated Ownership of Dissolved and/or Void Limited Partnerships

Brentwood Associates Limited Partnership [Dissolved]
General Partners: DBSI Inc.
Limited Partners: No DBSI affiliated limited partners

Caboose Associates [Dissolved]
General Partners: DBSI Inc.
Limited Partners: No DBSI affiliated limited partners

College Park Associates, an Idaho Limited Partnership [Dissolved]
General Partners: DBSI/TRI V Limited Partnership
Limited Partners: [No operating agreement in file room, limited partners unknown]

Curtis Plaza Associates Limited Partnership [Dissolved]
General Partners: DBSI Inc.
Limited Partners: No DBSI affiliated limited partners

Custer's Inn Associates [Dissolved]
General Partners: DBSI Inc.
Limited Partners: No DBSI affiliated limited partners

DBSI Caldwell/Nampa Limited Partnership [Dissolved]
General Partners: DBSI Inc.
Limited Partners: DBSI/TRI XV Limited Partnership

DBSI Canbera/Canyon Limited Partnership [Dissolved]
General Partners: DBSI Inc.
Limited Partners: [No operating agreement in file room, limited partners unknown]

DBSI Canyon View Limited Partnership [Dissolved]
General Partners: DBSI Inc., DBSI Investments Limited Partnership
Limited Partners: Charles E. Hassard [initial limited partner]

DBSI Canyon View II Limited Partnership [Dissolved]
General Partners: DBSI Canyon View Inc.
Limited Partners: DBSI Canyon View Limited Partnership

DBSI Crystal Pointe Limited Partnership [Dissolved]
General Partners: DBSI Inc., DBSI Investments Limited Partnership [additional general partner]
Limited Partners: DBSI Indian Canyon Income & Growth Fund Limited Partnership [99%]

DBSI Emerald Crest Limited Partnership [Dissolved]
General Partners: DBSI Inc.
Limited Partners: Mark A. Ellison

DBSI Garden Grove Limited Partnership [Dissolved]
General Partners: DBSI Inc. [1%], DBSI Investments Limited Partnership [99%]
Limited Partners: Charles Hassard [0%]

DBSI Gary Lane Limited Partnership [Dissolved]
General Partners: DBSI Investments LP
Limited Partners: [No operating agreement in file room, limited partners unknown]

DBSI Greenwood Associates [Dissolved]
General Partners: DBSI Inc.
Limited Partners: DBSI Greenwood Associates, an Idaho Limited Partnership

Affiliated Ownership of Dissolved and/or Void Limited Partnerships (cont'd)

<p>DBSI Indian Canyon Income & Growth Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments Limited Partnership <u>Limited Partners:</u> Charles E. Hassard [initial limited partner]</p> <p>DBSI Investors V Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. DBSI Investments Limited Partnership [additional general partner] <u>Limited Partners:</u> Pioneer Shadow Limited Partnership</p> <p>DBSI Jackson Park Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> DBSI/TRI VI Limited Partnership</p> <p>DBSI Jacksonville Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> [No operating agreement in file room, limited partners unknown]</p> <p>DBSI Kimberly Associates [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> No DBSI affiliated limited partners</p> <p>DBSI King's Landing Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> DBSI/TRI XVI Limited Partnership</p> <p>DBSI Lake Empire Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> DBSI Casa/Kings LP</p>	<p>DBSI Pacific Income & Growth Fund - II A Real Estate Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments Limited Partnership <u>Limited Partners:</u> No DBSI affiliated limited partners</p> <p>DBSI Pendleton Square Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Housing Inc. [.01%], DBSI Investments Limited Partnership [.99%] <u>Limited Partners:</u> DBSI Casa/Kings Limited Partnership [99%]</p> <p>DBSI Pheasant Hill Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> Charles E. Hassard [initial limited partner]</p> <p>DBSI/TRI Equity Income Fund A Real Estate Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments Limited Partnership <u>Limited Partners:</u> No DBSI affiliated limited partners</p> <p>DBSI/TRI II Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Investors XVI Limited Partnership <u>Limited Partners:</u> No DBSI affiliated limited partners</p> <p>DBSI/TRI III Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners</p> <p>DBSI/TRI V Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Investors XVII Limited Partnership <u>Limited Partners:</u> No DBSI affiliated limited partners</p>
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Affiliated Ownership of Dissolved and/or Void Limited Partnerships (cont'd)

DBSI/TRI VIII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Investors XVIII Limited Partnership <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XVII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> [No operating agreement in file room, limited partners unknown]
DBSI/TRI X Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XVIII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XI Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XIX Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XX Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XIII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc. <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XXI Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XIV Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XXII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XV Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XXIII Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners
DBSI/TRI XVI Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners	DBSI/TRI XXIV Limited Partnership [Dissolved] <u>General Partners:</u> DBSI Inc., DBSI Investments LP <u>Limited Partners:</u> No DBSI affiliated limited partners

Affiliated Ownership of Dissolved and/or Void Limited Partnerships (cont'd)

DBSI/TRI XXV Limited Partnership [Dissolved]	LVP-Atwood Limited Partnership [Dissolved]
<u>General Partners:</u> DBSI Inc., DBSI Investments LP	<u>General Partners:</u> Leisure Village Limited Partnership
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> Leisure Village Limited Partnership
DBSI Village Limited Partnership [Dissolved]	Madison Park Limited Partnership [Dissolved]
<u>General Partners:</u> DBSI Investments LP	<u>General Partners:</u> DBSI Housing Inc
<u>Limited Partners:</u> Charles E. Hassard	<u>Limited Partners:</u> No DBSI affiliated limited partners
DLI Buckboard Associates [Dissolved]	Meridian Freeway Associates, L.P. [Dissolved]
<u>General Partners:</u> DCJ Inc.	<u>General Partners:</u> DBSI Inc., Douglas L. Swenson
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> Douglas L. Swenson
Emerald Court Limited Partnership [Dissolved]	Norsemen Village Limited Partnership [Dissolved]
<u>General Partners:</u> DBSI Inc. [1%]	<u>General Partners:</u> DBSI/TRI VI
<u>Limited Partners:</u> DBSI/TRI Equity Income Fund A Real Estate Limited Partnership [99%]	<u>Limited Partners:</u> No DBSI affiliated limited partners
Forest Investors Limited Partnership [Dissolved]	Pioneer Square Associates, an Idaho Limited Partnership [Dissolved]
<u>General Partners:</u> DBSI Inc.	<u>General Partners:</u> Pioneer Shadow Limited Partnership
<u>Limited Partners:</u> David L. Palfreyman [initial limited partner]	<u>Limited Partners:</u> Pioneer Shadow Limited Partnership
Franklin Grove Limited Partnership [Dissolved]	Richlin Associates, an Idaho Limited Partnership [Dissolved]
<u>General Partners:</u> DBSI Inc., DBSI Investments Limited Partnership	<u>General Partners:</u> DBSI/TRI V Limited Partnership
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
Highwood Village Limited Partnership [Void]	Sandlewood Associates [Dissolved]
<u>General Partners:</u> DCJ Inc.	<u>General Partners:</u> DBSI Inc.
<u>Limited Partners:</u> No DBSI affiliated limited partners	<u>Limited Partners:</u> No DBSI affiliated limited partners
Kimberly Associates [Dissolved]	
<u>General Partners:</u> DBSI Inc., D. B. H. C. Inc.	
<u>Limited Partners:</u> DBSI Kimberly Associates, an Idaho Limited Partnership	

Affiliated Ownership of Dissolved and/or Void Limited Partnerships (cont'd)

Sawtooth Village Associates Limited Partnership [Dissolved]

General Partners: DBSI Investors XVI Sawtooth Limited Partnership

Limited Partners: No DBSI affiliated limited partners

Shadow Mountain Associates, an Idaho Limited Partnership [Dissolved]

General Partners: Pioneer Shadow Limited Partnership

Limited Partners: Pioneer Shadow Limited Partnership

Treehouse Wylie Limited Partnership [Dissolved]

General Partners: DBSI Inc., DBSI Investments Limited Partnership

Limited Partners: No DBSI affiliated limited partners

Weatherstone Limited Partnership [Dissolved]

General Partners: DBSI Inc.

Limited Partners: DBSI Pacific Income & Growth Fund – II A Real Estate Limited Partnership

Affiliated Entities Missing Operating Agreements, Partnership Agreements, or Stock Ledgers

All Points Mortgage LLC	DBSI Sunriver Village LLC [Dissolved]
AIO Networks LLC [Dissolved]	DBSI Trinity Place LeaseCo LLC
Asset Management Services LLC	DBSI Trinity Ridge Business Center LLC
Biomatrix Solutions LLC [Dissolved]	DBSI Vista Pointe North LLC
Cottonwood Realty LLC	DBSI Vista Pointe South LLC
DBSI 1999C Funding Corporation	DBSI Westpark Court LeaseCo LLC
DBSI 2008B Notes Corporation	DBSI Wisdom LeaseCo LLC
DBSI Allen Ridgeview Drive LLC	DBSI/PBL VI Limited Partnership [Dissolved]
DBSI Cavanaugh Units LLC	DBSI-Renaissance Cincinnati LLC
DBSI Cavanaugh V LLC	Discovery Acquisitions LLC
DBSI Colonnade West Lake LeaseCo LLC	FOR 1031 Fairway LLC [Dissolved]
DBSI Hickory Plaza LLC	FOR 1031 Fairway Offices LLC [Dissolved]
DBSI Holly Hill LeaseCo LLC	FOR 1031 Parham LLC [Dissolved]
DBSI Industrial II Inc.	FOR 1031 Parham Offices LLC [Dissolved]
DBSI Kastera Homes Elk Basin LLC	FOR 1031 South Pointe LLC
DBSI Kastera Homes South Hill LLC	FOR 1031 Trinity Offices Inc. [Dissolved]
DBSI Lantern Bend LLC	Glenwood, Inc. [Dissolved]
DBSI MidValley Center LLC [Dissolved]	Highwood Village Receivership LLC [Dissolved]
DBSI MidValley SC Inc. [Dissolved]	North Medford Acquisition LLC
DBSI North Medford LeaseCo LLC	Oak Ridge of Apopka Homeowners' Association, Inc.
DBSI Ocotillo Heights West LLC	One-Metropolitan LLC
DBSI Pioneer Hotel Limited Partnership	One-Shawnee Mission LLC
DBSI Renaissance Center LeaseCo LLC	Spectrus Draper LLC
DBSI Shadow Valley 23 LLC	TerraVista Gaylord South LLC [Dissolved]
DBSI Sharpstown Court LLC	Zingit LLC
DBSI Shepherd's Crossing LeaseCo LLC	
DBSI Sheridan Offices LLC	
DBSI Shops East West Connector AssetCo LLC	

Entities with All Individual Owners That Lie Outside the Main DBSI Organizational Tree

Baymeadows LLC

Members: Douglas L. Swenson

DBSI State Offices LLC

Members:

Manager: DBSI Inc.

Subsidiaries: **State Offices-Lakeview Sojourn LLC**, DBSI REIT-State Offices LLC [other members: DBSI Realty REIT, L.P.]

DBSI Sunriver Mall LLC

Members:

Manager: DBSI Inc. (prior to 12/28/06)

FOR 1031 Rowesix Offices Inc.

Stockholders: Douglas L. Swenson, Charles E. Hassard, Walt Mott, John Mayeron

Subsidiaries: **FOR 1031 Rowesix LLC**

Silver Creek Securities LLC

Members: Douglas L. Swenson

West Ridge Securities, LLC

Members: Douglas L. Swenson

Exhibit B-1

(DBSI Redemption's Partners)

