

Transferor's (Seller's) Application For Transfer

Exhibit A

To: ICON Capital Corp.

Transaction Reference Number: _____

(GENERAL PARTNER OR TRANSFER AGENT)(SEE INSTRUCTION 1)

(OPTIONAL-SEE INSTRUCTION 2)

150 Grossman Drive - Suite 315

Braintree, MA 02184

The transferor hereby makes application to transfer and assign, subject to the general partner's rights, to the transferee all rights and interests, as set forth in the partnership below and for the transferee to succeed to such interest as a Substitute Limited Partner, successor in interest or assignee.

X

FULL NAME OF PARTNERSHIP

Partnership ID Information:

Complete at least one of the following (see instruction 3).

CUSIP # _____

NASD Symbol: _____

Partnership Tax ID #: _____

Tax Shelter ID #: _____

X Quantity

Must be Completed

Number of units

to be

transferred

Optional

Number of units

to be held

after transfer

X Registration Information

Indicate exactly as shown on partnership records (see instruction 4.)

Partnership interests are currently registered as follows:

NAME OF TRANSFEROR

ADDRESS OF RECORD

TELEPHONE

INVESTOR ID NUMBER-OPTIONAL (SEE INSTRUCTION 6)

X Tax Identification Information

Complete applicable sections (see instruction 5)

Social Security or Tax ID #: _____

Custodian/Trustee Tax ID #: _____

California Residents: It is unlawful to consummate a sale or transfer of limited partnership interests or any interest therein, or to receive any consideration therefore, without the prior written consent of the Commissioner of Corporations of the State of California, except as permitted by the Commissioner's rules.

Broker/Dealer (OPTIONAL)

NAME OF FIRM

NAME AND NUMBER

ADDRESS

Registered Representative: _____

Telephone: _____

Client Account Number: _____

Wire Code: _____

OPTIONAL

Certification

The transferor hereby certifies and represents possession of valid title and all requisite power to assign such interests and that assignment is in accordance with applicable laws and regulations and further certifies, under penalty of law, the following:

Reason For Transfer

(Check one) For certain types of transfer additional documentation may be required.

Re-registration (Change of name, divorce/separation, individual to trust, etc.) Sale (for consideration)

Death Gift Other (please specify) _____

Signature Execution

Must be signed by the registered holder(s) exactly as name(s) appear(s) on the Partnership Records (see instruction 7).

Transferor's Signature _____ Date _____

CO-Transferor's Signature _____ Date _____

If signature is by trustee(s), executor(s), administrator(s), guardian(s), attorney(s)-in-fact, agent(s), officer(s) of a corporation or another acting in a fiduciary or representative capacity, please provide the following information.

Name(s): _____ Capacity:(Full Title) _____

Signature Guarantee/Notary

The signature must be guaranteed by a member of an approved Signature Guarantee Medallion Program.

Instructions

1. TRANSFER FORMS. To effect the requested transfer both transferee and transferor forms must be submitted together with the required fees.
2. TRANSACTION REFERENCE NUMBER. The use of this space is optional. The number placed in this space shall be internally generated by a broker or agreed upon by two or more brokers and shall correspond to internal records tracking system(s).
3. PARTNERSHIP IDENTIFICATION. Partnership Tax ID and Tax Shelter ID Numbers may be obtained from the K-1. The NASD Symbol and/or CUSIP number may be obtained from the Registration Confirmation Form and/or the NASD Partnership Symbol Directory.
4. REGISTRATION. Indicate the exact name of the registrant and include any custodial information. If a Custodial Account, address of record should be that of the custodian/trustee.
5. TAX INFORMATION. If a Custodial Account, Custodian/Trustee's and client's tax numbers should be completed.
6. INVESTOR ID NUMBER. This is the account number established at the Partnership. It may be obtained from the K-1 or the Registration Confirmation Form.
7. SIGNATURE EXECUTION. The signature must correspond with the name of the registered holder exactly as it appears on the Partnership records. Persons who sign as a representative or other fiduciary capacity must indicate their capacity when signing and, unless waived by the Partnership or its agent in its sole discretion, must present satisfactory evidence of their authority to so act.

Transferee's (Buyer's) Application For Transfer

To: ICON Capital Corp.

Transaction Reference Number: _____

(GENERAL PARTNER OR TRANSFER AGENT)(SEE INSTRUCTION 1)

(OPTIONAL-SEE INSTRUCTION 2)

150 Grossman Drive - Suite 315
Braintree, MA 02184

The transferee hereby makes application to accept, subject to the general partner's rights, from the transferor all rights and interests, as set forth in the partnership below, and intends to succeed the transferor as a Substitute Limited Partner or Assignee and agrees to accept all the terms and conditions of the partnership agreement and related documents.

X

FULL NAME OF PARTNERSHIP

Partnership Information:

X Quantity

Complete at least one of the following (see instruction 3)

Complete both

CUSIP # _____

Number of units

X Do you already

NASD Symbol: _____

to be

own units

Partnership Tax ID #: _____

acquired: _____

(check one)

Tax Shelter ID #: _____

Yes ___ No ___

X Registration Type

As you want it to appear in the partnership record, for certain types of registration additional documentation may be required (check one).

Taxable Transferee:

Individual

Taxable Trust

Community Property

Joint Tenants with Right of Survivorship

Estate

Taxable Employee Plan

Tenants in Common

Partnership

Other

Tenants by the Entirety

Custodian Under Uniform Gifts/Transfers to Minors

Corporation

Act: State of _____

Tax Deferred/Exempt Transferee:

IRA Account

Tax Exempt Trust

Money Purchase Pension Plan

Direct Transfer Rollover To IRA

Tax Exempt Employee Plan

Tax Exempt Under IRC 501(c)(3)

Simplified Employee Pension Plan (SEP)(Includes KEOGH)

Profit Sharing Plan

X Registration Information

Account name and address as it is to appear on registration. If Custodial Account (i.e., IRA, etc.), indicate the Custodian's name followed by the

Beneficial owner's name and Custodian's address, (see instruction 4).

Partnership interests are to be registered as follows:

NAME OF TRANSFEREE(S)

ADDRESS

COUNTRY OF RESIDENCE

STATE OF RESIDENCE/ZIP CODE

TELEPHONE

CUSTODIAL ACCOUNT # (OPTIONAL) _____

X (Check one) U.S. Citizen U.S. Resident Alien

California Residents:

It is unlawful to consummate a transfer or sale of limited partnership interests or any interest therein, or to receive any compensation therefore, without the prior written consent of the Commissioner of Corporations of the State of California, except as permitted by the Commissioner's rules.

Secondary Address Information

If Custodial account, indicate investor's mailing address. If other than custodial account, this address may be used for distribution and other purposes (see instruction 4)

Tax Identification Information

Complete applicable sections (see instruction 5)

X Social Security or Tax ID Number*: _____

Custodian/Trustee Tax ID Number*: _____

Broker/Dealer (OPTIONAL)

Registered Representative: _____

Telephone: _____

NAME AND NUMBER

Client Account Number: _____

ADDRESS

Wire Code: _____

OPTIONAL

NAME OF TRANSFEREE

Certification: (see instruction 6). The transferee certifies, under penalty of law, as to the accuracy of the information contained herein and grants the following durable Power of Attorney: The undersigned hereby irrevocably makes, constitutes and appoints the General Partner with full power of substitution, his true and lawful attorney-in-fact, for him and his name, place and stead and for his use and benefit to execute and acknowledge and, to the extent necessary, to file and record: (a) A Certificate of Limited Partnership, as well as amendments thereto, under the laws of the applicable State and under the laws of any other state in which the General Partner deems it advisable to file such a certificate; (b) Any other instrument which may be required to be filed by the Partnership under the laws of any state or by any governmental agency, or which the General Partner deems it advisable to file; (c) The Partnership Agreement; and (d) Any documents which may be required to effect the continuation of the Partnership, the admission of an additional or substituted Limited or General Partner or the dissolution and termination of the Partnership, provided such continuation, admission or dissolution and termination are in accordance with the terms of the Partnership Agreement.

Signature Execution: (see instruction 7) The foregoing grant of authority (a) Is a Special Power of Attorney coupled with an interest, is irrevocable and shall survive and not be affected by the subsequent death, incapacity or disability of the undersigned; (b) May be exercised by the General Partner for each Limited Partner by a facsimile signature of one of the officers or with a single signature of one of its officers; (c) Shall be retained by the General Partner; and (d) Shall survive the delivery of any assignment by a Limited Partner of the whole or any portion of his interest in the Partnership; except that where the transferee thereof has been approved by the General Partner for admission to the Partnership as a substituted Limited Partner, the Power of Attorney shall survive the delivery of such assignment for the sole purpose of enabling the General Partner to execute, acknowledge and file any instrument necessary to effect such substitution. In the event of any conflict between the provisions of the Partnership Agreement and any document executed or filed by the General Partner pursuant to the power of attorney granted herein, the Partnership Agreement shall govern.

X _____
TRANSFEREE'S SIGNATURE

X _____
DATE

CO-TRANSFEREE'S SIGNATURE

DATE

Must be signed by the transferee as indicated in the Registration section of this form. If signature is by trustee(s), executor(s), administrator(s), guardian(s), attorney(s)-in-fact, agent(s), officer(s) of a corporation or another acting in a fiduciary or representative capacity, please indicate capacity.

X Signature Guarantee/Notary:

Signature must be guaranteed by a member of an approved Signature Guarantee Medallion Program.

- 1. TRANSFER FORMS. To effect the requested transfer both transferee and transferor forms must be submitted together with the required fee.
- 2. TRANSACTION REFERENCE NUMBER. The use of this space is optional. The number placed in this space shall be internally generated by a broker or agreed upon by two or more brokers and shall correspond to internal records tracking system(s).
- 3. PARTNERSHIP IDENTIFICATION. Partnership Tax ID and Tax Shelter ID Numbers may be obtained from the K-1. The NASD Symbol and/or CUSIP number may be obtained from the Registration Confirmation Form and/or the NASD Partnership Symbol Directory.
- 4. REGISTRATION. Indicate the exact name of the registrant and include any custodial information. If a Custodial Account, address of record should be that of the custodian/trustee.
- 5. TAX INFORMATION. If a Custodial Account, Custodian/Trustee's and client's tax numbers should be completed. If individual, only Social Security number is required.
- 6. CERTIFICATION. If a Custodial/Trustee account, indicate name of Custodian/Trustee and Beneficial Owner.
- 7. SIGNATURE EXECUTION. Transferee(s) must sign their names exactly as they appear in the Registration section. Persons who sign as a representative or other fiduciary capacity must indicate their capacity when signing and, unless waived by the Partnership or its agent in its sole discretion, must present satisfactory evidence of their authority to so act.