



RENDERING

2025 CONSTRUCTION | 20-YR ABS NNN | HARD CORNER @ TRAFFIC SIGNAL

CIRCLE K SALE-LEASEBACK

1120 SIGMAN RD, CONYERS (ATLANTA MSA), GA 30012

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INVESTMENT HIGHLIGHTS



ATLANTA MSA ADVANTAGE

- Atlanta MSA has the 5th largest population in the US with over 5.9 million residents
- 30 companies with headquarters in Atlanta MSA are among the 2020 Fortune 1000
 - 16 ranked in the elite Fortune 500
- Georgia has been named the #1 state for business climate and for doing business for the last 6 years (Site Selection & Area Development)
- For the last 5 years, Atlanta has been among the top 5 metro areas in the nation for most net migration
- Major industries include financial services, technology and telecommunications
- Forbes Rankings:
 - #13 Best Places for Business and Careers, #34 in Job Growth & #41 in Education

STRONG REAL ESTATE FUNDAMENTALS

- Affluent, dense & high growth metro of Atlanta
 - Avg. Household Incomes: \$65k (1-Mi); \$89k (3-Mi); \$100k (5-Mi)
 - Population: 6k (1-Mi); 31k (3-Mi); 73k (5-Mi)
- Pop. Growth since 2010: 26% (1-Mi), 16.5% (3-Mi); 19% (5-Mi)
- Large parcel size of ±3.60 acres
- Fundamental real estate located at the hard corner of a signalized 4-way intersection
- Busy intersection with traffic counts of ±22,800 VPD along Sigman Rd
- Latest Circle K prototype with additional shop space
 - Gas Express will sign master lease

OPTIMAL LEASE STRUCTURE

- Rare 20-year base term
- Four, 5-year renewal options
- Inflation hedge with 1.5% rent escalations every year throughout the entire lease
- Triple Net (NNN) lease with no landlord responsibilities
- Tax advantages with accelerated & bonus depreciation due to fee simple ownership (see page 5 for more details)

LARGE FRANCHISEE & DOMINANT BRAND

- Largest Alimentation Couche-Tard franchisee in US
- Expanding 200+ unit operator across 6 states (AL, AR, GA, LA, SC, TN)
- Currently operate 70+ locations in GA, 26+ year operating history, and headquartered in Atlanta, GA
- Alimentation Couche-Tard is an international brand with 15,000+ locations in 20 countries (corporate)



CONSTRUCTION PHOTOS TAKEN MAY 2024

FINANCIAL OVERVIEW



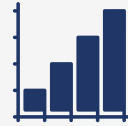
\$6,426,000

LIST PRICE



\$408,000

NOI



6.35%

CAP RATE



±7,500 SF

GLA



±3.10 AC

LOT SIZE



2025

YEAR BUILT

LEASE SUMMARY

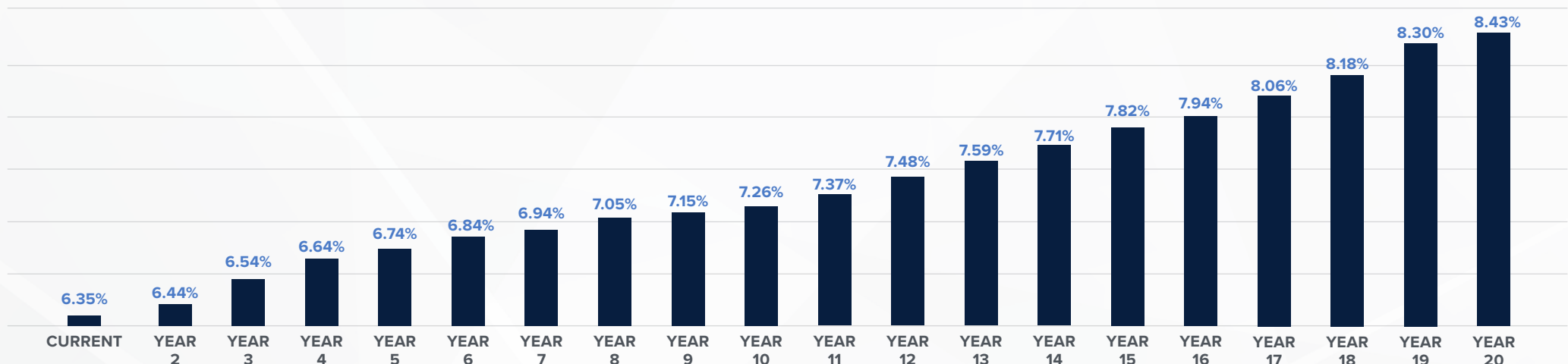
Tenant Trade Name	Gas Express, LLC
Type of Ownership	Fee Simple
Lease Type	Absolute NNN
Roof and Structure	Tenant
Original Lease Term	20 Years
Lease Commencement Date	COE
Term Remaining on Lease	20 Years
Increase(s)	1.5% Annually
# of Options	Four, 5-Year Options

FINANCING INQUIRIES

For financing options reach out to:

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RETURN GROWTH CHART



BONUS & ACCELERATED DEPRECIATION

Gas stations and convenience store (c-store) real properties that qualify as a 'retail motor fuel outlet' are eligible to elect a **depreciable life of 15 years rather than the traditional 39-year depreciable life of ordinary real estate**. The Tax Cuts and Jobs Act (TCJA) allows for 40% (2025) bonus depreciation of qualified property – that is, property eligible for the modified accelerated cost recovery system (MACRS) with a recovery period of 20 years or less. This means that in the year of acquisition of a gas station or c-store asset you can immediately write off up to 80-90% of the asset's value – the remaining 10-20% being the non-depreciable land.

Bonus Depreciation

The Tax Cut and Jobs Act passed in 2017 allows up to 40% bonus depreciation in 2025. Each year after, the rate phases out by 20 percent until 2027. For example, let's say you purchase a gas station for \$5,158,000 million and assume 20% is attributed to the land. In 2025, the maximum bonus depreciation you can claim is 40% of the entire purchase price less land value. This means that, in our example, you could deduct \$1,650,560 from your taxable income in the year that you purchased the gas station.

Does my gas station qualify for bonus depreciation?

We always recommend speaking to a tax advisor, but there are some high-level criteria that should help you be on the right path.

The IRS released Coordinated Issue Papers in the late 1990s for Petroleum and Retail Industries Convenience Stores, which provides a detailed definition and qualifying criteria. As per the CIP paper, a C-store at the gas station will qualify as a "retail motor fuel outlet" if they met any of the three following criteria:

- 50% or more of its gross revenues generated from petroleum sales
- Tenant will provide a certified letter to meet this requirement. Ask agent for details.
 - 50% or more of its floor space devoted to petroleum marketing sales
- The C-store building is 1,400 square feet or less

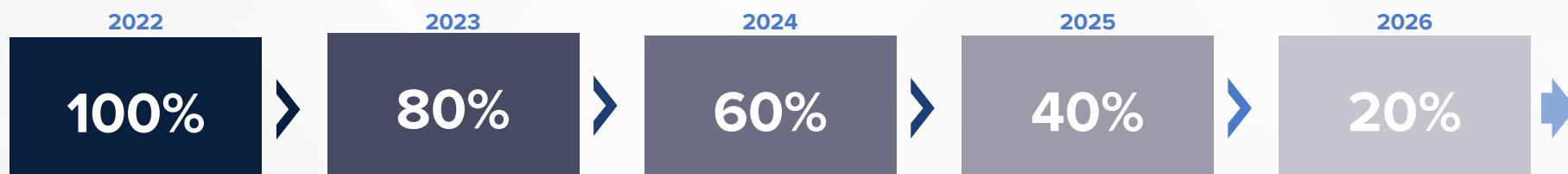
"If the C-store passes any of the above tests, the entire depreciable basis (net of land) is eligible for a 15-year recovery period, and 40% bonus depreciation if acquired and placed in service after September 27, 2017," said Kim Lochridge, Executive Vice President at Engineered Tax Services.

Advantages of Accelerated Depreciation

1. It reduces initial costs.
2. It allows you to take higher deductions upfront.
3. It helps with tax deferrals.

Agent and its affiliates do not provide tax advice and nothing contained herein should be construed to be tax advice. Please be advised that any discussion of U.S. tax matters contained herein (including any attachments) (i) is not intended or written to be used, and cannot be used, by the recipient of any Information for the purpose of avoiding U.S. tax-related penalties; and (ii) was written to support the promotion or marketing of the transaction or other matters addressed herein. Accordingly, any recipient of this offering summary or of the Information should seek advice based on your circumstances from an independent tax advisor.

BONUS DEPRECIATION PHASE OUT



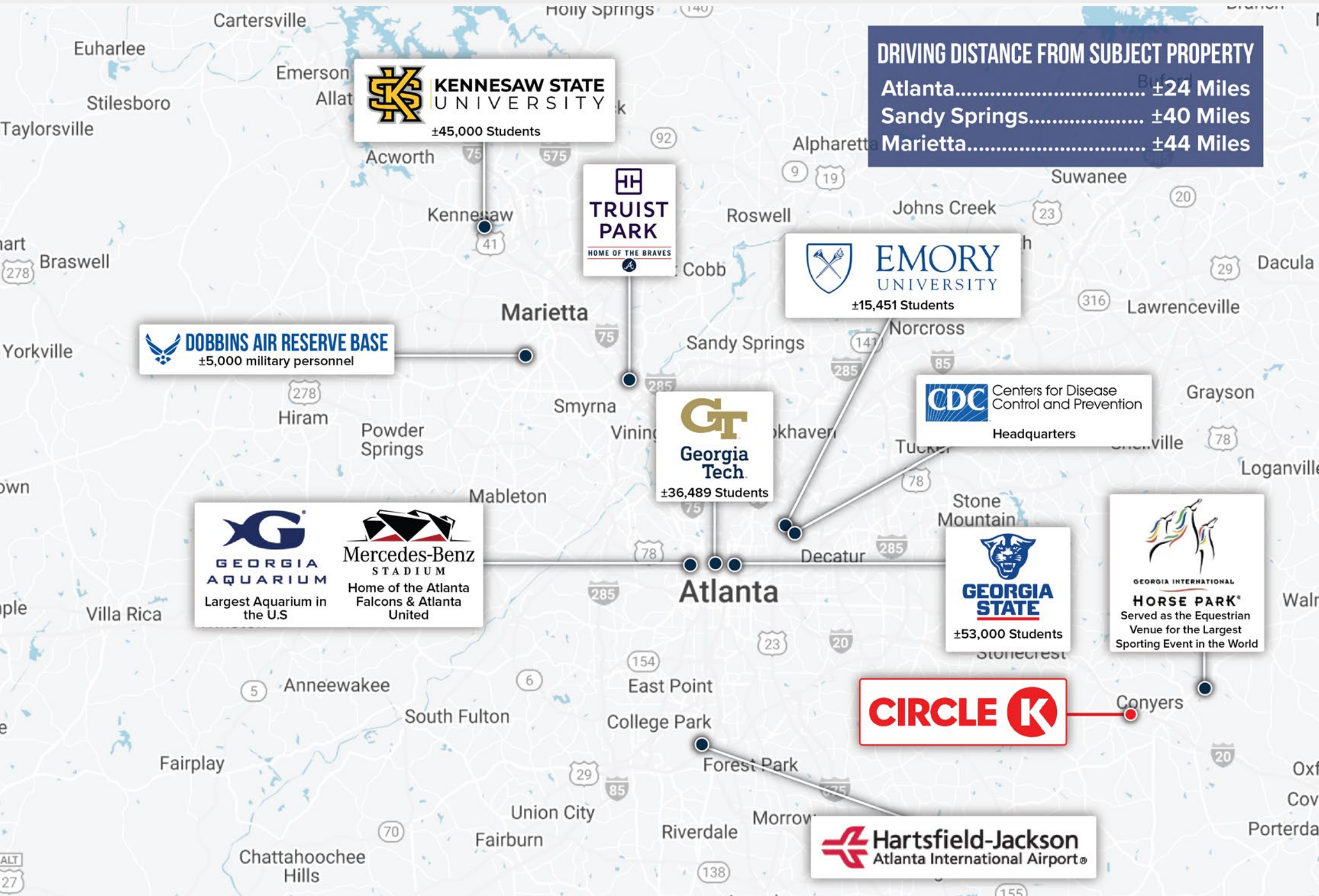
AERIAL MAP



AERIAL MAP



REGIONAL MAP





CONSTRUCTION PHOTOS



CONSTRUCTION PHOTOS





CIRCLE K

Circle K is a well-known international convenience store chain that has established a global presence in the retail industry. Founded in 1951 in El Paso, Texas, Circle K has grown to become one of the largest and most recognizable convenience store brands in the world. With thousands of locations across North America, Europe, Asia, and beyond, Circle K has become a go-to destination for customers seeking a wide range of products and services, including snacks, beverages, gasoline, and everyday essentials. What sets Circle K apart is its commitment to customer convenience, offering 24/7 operation at many of its stores and a user-friendly mobile app that makes it easy for customers to pay, earn rewards, and find nearby locations.

HEADQUARTERS

Laval, Canada

WEBSITE

circlek.com

YEAR FOUNDED

1951

LOCATIONS

6,700+



GAS EXPRESS LLC

Gas Express proudly stands as a franchisee under the reputable banners of Kangaroo Express and Circle K, renowned globally for their top-notch products and stellar customer service. Originally established in 1994 under the moniker S&A Food and Gas, Gas Express foresaw its evolution into a company employing hundreds, deeply embedded within close-knit neighborhoods and communities. Their vision extended beyond mere profit margins, emphasizing a profound dedication to both clientele and staff. The Gas Express team is dedicated to providing distinctive yet consistently reliable service tailored to meet the needs of every market segment. Gas Express currently operates a robust network of over 200 locations spanning Alabama, Arkansas, Georgia, Louisiana, South Carolina, and Tennessee.

HEADQUARTERS

Atlanta, GA

OF STATES

AL, AR, GA, LA, SC, TN

YEAR FOUNDED

1994

LOCATIONS

200+

MULTI-BRAND FRANCHISEE



STARBUCKS



Pizza Hut



CHAMPS CHICKEN



KRISPY KRUNCHY CHICKEN

AREA OVERVIEW



CONYERS, GA

Conyers, Georgia, east of Atlanta, is a historic yet vibrant city in Rockdale County. Its downtown, rich in 19th-century architecture, hosts popular events like the Cherry Blossom Festival. The Georgia International Horse Park, a legacy of the 1996 Olympics, offers outdoor activities. With a diverse economy and strategic location along Interstate 20, Conyers provides easy access to Atlanta's amenities. Residents enjoy quality education and healthcare services, making Conyers a dynamic blend of history, culture, and convenience.

TOTAL POPULATION GROWTH OF 1.47% FROM 2010-24
- [WORLDPOPULATIONREVIEW, 2024](#)

ATLANTA, GA MSA



ECONOMY

Rockdale County enjoys a robust economy, driven by a **balanced mix of retail trade, manufacturing, and healthcare services**. Major employers like Golden State, Piedmont Healthcare, and BioLab contribute to this stability.

Residential and commercial development in the area fuels ongoing growth, while the historic district, "Olde Town Conyers," attracts visitors with its boutiques, museums, and gardens. The county serves as a bedroom community for many Atlanta workers.

Economic development plans are a priority, with close collaboration with the Atlanta Regional Commission. The local film and television production industry remains strong, with notable productions like "The Resident" and "Gotham Nights" choosing the area for filming, bolstering the economy and providing employment opportunities.

MAJOR ROCKDALE COUNTY EMPLOYERS



AREA DEMOGRAPHICS

POPULATION	1-MILE	3-MILE	5-MILE
2010 Census	5,141	27,012	61,474
2020 Census	6,108	30,346	70,797
2024 Estimate	6,452	31,470	73,415
2029 Projection	6,857	32,855	76,441
Total Growth 2010-2024	1.8%	1.2%	1.5%
Total Growth 2024-2029	0.6%	0.4%	0.4%
HOUSEHOLDS	1-MILE	3-MILE	5-MILE
2010 Census	1,820	9,758	21,575
2020 Census	2,230	10,950	25,161
2024 Estimate	2,376	11,377	26,092
2029 Projection	2,548	11,904	27,193
Total Growth 2010-2024	2.2%	1.2%	1.6%
Total Growth 2024-2029	0.7%	0.5%	0.4%
INCOME	1-MILE	3-MILE	5-MILE
Income < \$15,000	242	867	1,664
Income \$15,000 - \$24,999	117	709	1,534
Income \$25,000 - \$34,999	259	1,160	2,070
Income \$35,000 - \$49,999	604	1,908	3,624
Income \$50,000 - \$74,999	593	2,487	5,141
Income \$75,000 - \$99,999	281	1,630	4,094
Income \$100,000 - \$124,999	92	870	2,560
Income \$125,000 - \$149,999	65	435	1,414
Income \$150,000 - \$199,999	56	424	1,426
Income \$200,000 - \$249,999	15	215	769
Income \$250,000 - \$499,999	31	376	1,074
Income \$500,000+	21	296	723
Average Household Income	\$64,775	\$88,782	\$100,481
Median Household Income	\$49,103	\$59,480	\$69,773

EDUCATION	1-MILE	3-MILE	5-MILE
Less than High School Diploma	46	522	1,370
High School Graduate	106	603	1,682
College or Associate's Degree	3	264	836
Bachelor's Degree or Higher	115	419	732
COMMUTE TIME	1-MILE	3-MILE	5-MILE
Less than 15 Minutes	561	4,185	7,473
15 - 29 Minutes	439	2,853	7,420
30 - 44 Minutes	564	2,384	6,163
45 - 59 Minutes	191	1,666	4,685
60 or more Minutes	502	2,210	4,952
Avg Travel Time to Work (Min)	37	34	36
EMPLOYMENT CLASS	1-MILE	3-MILE	5-MILE
Class of Worker	2,665	14,923	34,523
For-Profit Private Workers	1,835	10,466	23,666
Non-Profit Private Workers	107	662	1,494
Local Government Workers	320	1,685	3,750
State Government Workers	113	716	1,808
Federal Government Workers	25	218	690
Self-Employed Workers	265	1,176	3,115
In Armed Forces	10	181	181
Civilian - Employed	2,808	15,156	35,647
OCCUPATION CLASSIFICATION	1-MILE	3-MILE	5-MILE
White Collar	1,691	8,918	20,660
Blue Collar	638	3,789	8,962
Service and Farming	336	2,216	4,901

ATLANTA, GA

Atlanta is the capital of and the most populous city in the state of Georgia, the cultural and economic center of the Atlanta metropolitan area, and the ninth-largest metropolitan area in the United States with over 5.9 million residents.

Atlanta is the most-visited destination in the state of Georgia. It offers lots of tourist attractions such as the Georgia Aquarium, the World of Coca-Cola, the Atlanta Botanical Garden, and many more. Atlanta also hosts several annual food, film, and music festivals each season. Atlanta is known for its fabulous shopping malls. Shopping centers such as Lenox Square with 250 stores, Perimeter Mall with 158 stores, and Cumberland Mall with 143 stores all make Atlanta a shopaholic's paradise. Atlanta is also home to four professional sports teams: Atlanta Braves, Atlanta Falcons, Atlanta Hawks, and Atlanta United FC. All of which bring over 50 million people visit Atlanta annually.

#17 BEST CITY IN THE FOR YOUNG PROFESSIONALS IN AMERICA

- Niche, 2024

#1 CITY TO START A CAREER

- GPB, 2024

ATLANTA ECONOMY

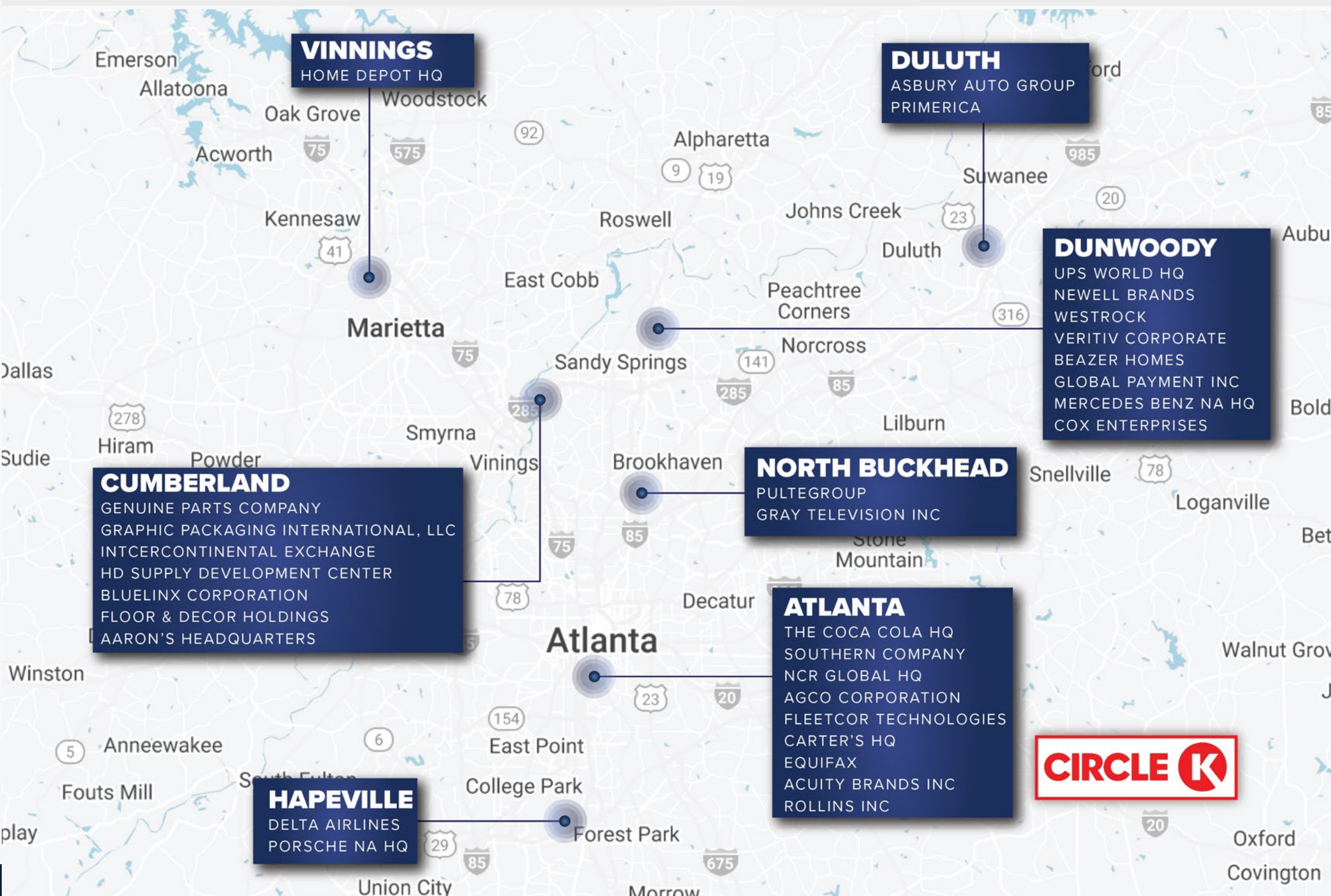
Metro Atlanta is recognized as an international gateway and the economic engine of the Southeast. **ACCORDING TO INVEST ATLANTA, 1.9M JOBS ARE TO BE CREATED BY 2040 AND THE RESIDENT POPULATION WILL INCREASE TO 1.5M BY 2050.**

Metro Atlanta is a thriving ecosystem for entrepreneurs, new businesses and education. Atlanta is home to more than 64 accredited universities, colleges, and technical schools. Atlanta is home to three national universities which together account for approximately 100,000 in students, faculty, and staff. **THE COLLEGES AND UNIVERSITIES IN THE ATLANTA REGION CREATE OVER 130,000 JOBS FOR THE STATE AND HAVE HIGH CONTRIBUTIONS TO THE STATE'S ECONOMY.**

With a GDP of \$270 billion, the Atlanta metropolitan area is the eighth-largest economy in the country and 17th-largest in the world. **HOME TO 26 OF AMERICA'S LARGEST CORPORATIONS (FORTUNE 1000) AND 220 OF THE NATION'S FASTEST-GROWING PRIVATE COMPANIES (INC. 5000)**, metro Atlanta is a premier location for regional and global headquarters. In fact, Atlanta contains the country's third-largest concentration of Fortune 500 companies. Global headquarters include the following:



EMPLOYERS MAP



LEASE ABSTRACT

TENANT: Gas Express, LLC d/b/a Circle K

LEASE COMMENCEMENT: At Close of Escrow

ADDITIONAL RENT: “Additional Rent” shall collectively mean all Taxes, insurance, maintenance expenses, operating expenses, administrative expenses and all other costs and expenses of every nature incurred in connection with the operation of the Premises and all Improvements thereon that are more fully set forth herein or otherwise incurred.

UTILITIES: During the Lease Term, Tenant shall open its own accounts for utilities serving the Premises, including without limitation (if applicable) gas, electricity, water, sewer, sanitation and all other utilities required by Tenant for the Premises and Tenant shall be responsible for all such utility charges.

CARE OF PREMISES: Tenant assumes the sole responsibility for the condition, use, operation, maintenance, repairs, replacement and management of the Premises and Landlord shall have no responsibility in respect thereof and shall have no liability for damages to the property.

TAXES: Tenant agrees to pay, as Additional Rent, all personal property taxes and assessments, ad valorem or real estate taxes and assessments (including, without limitation, general and special assessments for public improvements or benefits whether or not commenced or completed during the Lease Term, as same may be extended or renewed, sanitary and trash removal assessments, and all property owners', association, subdivision, and all other types of public, quasi-public or private assessments, fees or exactions or similar charges of any nature whatsoever), water charges, sewer rents and all other taxes or any type of assessments whatsoever levied, assessed or imposed at any time by any Governmental Authorities upon or against the Premises or any portion thereof, which accrue or become due with respect to any period during the Term, and also any tax or assessment levied, assessed or imposed against the Premises or any portion thereof at any time by any Governmental Authorities in connection with any franchise, or the receipt of any income, rent or profit from the Premises to the extent that same shall be in lieu of all or a portion of any of the aforesaid taxes or assessments upon or against the Premises, and which accrue or become due with respect to any period during the Term (collectively, the “Taxes”).

INSURANCE: Tenant shall, during the Term of this Lease, and at Tenant's expense, maintain in full force and effect: (a) All risk property insurance covering (i) the Improvements and Personalty, and all building materials and other property which constitute part of the Premises, and (ii) Tenant's trade fixtures, signs, inventory and supplies, furniture, equipment, and improvements and betterments installed by Tenant, all amounts not less than one hundred percent (100%) of the full replacement value of all Improvements and Personalty (as reasonably determined by Landlord); (b) Contractual and comprehensive commercial general liability insurance against claims for bodily injury, death or property damage occurring on, in or about the Premises, which insurance shall be written on a so-called occurrence basis, and shall provide minimum protection with a combined single limit in an amount not less than Two Million and No/100 Dollars (\$2,000,000.00) for any one occurrence, and such insurance shall have a deductible of not greater than Five Thousand and No/100 Dollars (\$5,000.00); (c) Business interruption and loss of rent insurance in amounts sufficient to compensate Landlord for all Base Rent, Additional Rent and other amounts payable hereunder for a period of not less than twelve (12) months, the amount of such coverage to be adjusted annually to reflect the Base Rent, Additional Rent and other amounts payable during the succeeding twelve (12) month period; (d) Liability insurance which shall include coverage for all liabilities arising out of the dispensing or selling of alcoholic beverages imposed under any laws, including, without limitation a “dram shop” or alcoholic beverage control act, the Premises and the business related to the Premises with a cross liability clause and a severability of interests clause to cover Tenant's indemnity and including an endorsement if necessary to provide coverage of personal injury and defense for a third party, all in limits of not less than One Million and No/100 Dollars (\$1,000,000.00) inclusive per occurrence or, upon Landlord's request, such higher limits as shall become customary under new leases of comparable Premises; and (e) such additional and/or other insurance coverage, endorsements, or deductibles with respect to the Premises and in such amounts as reasonably requested by Landlord or its Lender.

ASSIGNMENT & SUBLETTING: Additionally and notwithstanding anything to the contrary set forth herein, Tenant shall have the right (subject to Landlord's consent as set forth hereinafter), with no less than thirty (30) days' prior notice to Landlord (the “Notice of the Intended Assignment”) without any charge of any kind by Landlord (other than the Lease Transfer Admin Fee) and without Landlord having any recapture right, to assign this Lease (i) to TMC Franchise Corporation or its parent, affiliate or subsidiary (the “Permitted Assignment”) if said entity possesses financial creditworthiness, cash flow and liquidity that is at least equal to or better than the financial creditworthiness, cash flow and liquidity of Tenant as of the Effective Date (collectively, the “Net Worth Threshold”); or (ii) to an assignee that possesses financial creditworthiness, cash flow and liquidity that is at least equal to or better than the Net Worth Threshold. Tenant shall provide Landlord the financial statements of the assignee supporting compliance with the Net Worth Threshold (the “Net Worth Threshold Evidence”), concurrently with the Tenant's Notice of the Intended Assignment. If there is an assignment consented to by Landlord under either Clauses (i) or (ii) in this Section, then, upon entry of the instrument of assignment, the assigning Tenant of the assigning Tenant shall be released from all further payments of Rent and for the performance of all terms, covenants and conditions of the Lease after the effective date of the assignment.

FINANCIAL REPORTING: Tenant shall deliver to Landlord (i) a current financial statement of Tenant of this Lease; and (ii) the last two (2) years' filed federal tax returns for Tenant. Not more than once in a given Lease Year, but only upon prior request from Landlord, Tenant shall provide to Landlord an annual financial statement of Tenant in such form as Landlord may reasonably request. In addition, thereto, but only upon prior request from Landlord, the Tenant shall also deliver on an annual basis to Landlord, a copy of the federal income tax return for Tenant no later than 30 days following the date upon which such tax returns are filed.

CONFIDENTIALITY & DISCLAIMER STATEMENT

This Offering Memorandum contains select information pertaining to the business and affairs of the property owner and its tenant for real property located at **1120 Sigman Rd, Conyers, GA 30012** (“Property”). The Offering Memorandum may not be all-inclusive or contain all of the information a prospective purchaser may desire. The information contained in this Offering Memorandum is confidential and furnished solely for the purpose of a review by a prospective purchaser of the Property. It is not to be used for any other purpose or made available to any other person without the written consent of Seller or Matthews Real Estate Investment Services™. The material and information in the Offering Memorandum is unverified. Matthews Real Estate Investment Services™ has not made any investigation, and makes no warranty or representation, with respect to square footage, income and expenses, the future financial performance of the property, future rent, and real estate value market conditions, the condition or financial prospects of any tenant, or the tenants’ plans or intentions to continue to occupy space at the property. All prospective purchasers should conduct their own thorough due diligence investigation of each of these areas with the assistance of their accounting, construction, and legal professionals, and seek expert opinions regarding volatile market conditions given the unpredictable changes resulting from the continuing COVID-19 pandemic. The information is based in part upon information supplied by the Owner and in part upon financial information obtained from sources the Owner deems reliable. Neither owner, nor their officers, employees, or real estate agents make any representation or warranty, express or implied, as to the accuracy or completeness of this Offering Memorandum, or any of its content, and no legal liability is assumed or shall be implied with respect thereto. Prospective purchasers should make their own projections and form their own conclusions without reliance upon the material contained herein.

By acknowledging your receipt of this Offering Memorandum for the Property, you agree:

1. The Offering Memorandum and its contents are confidential;
2. You will hold it and treat it in the strictest of confidence; and
3. You will not, directly or indirectly, disclose or permit anyone else to disclose this Offering Memorandum or its contents in any fashion or manner.

Matthews Real Estate Investment Services™ is not affiliated with, sponsored by, or endorsed by any commercial tenant or lessee in the Offering Memorandum. The presence of any entity’s name or logo, including any commercial tenant’s name or logo, is informational only and does not indicate or suggest any affiliation and/or endorsement of Matthews Real Estate Investment Services™, the property, or the seller by such entity.

Owner and Matthews Real Estate Investment Services™ expressly reserve the right, at their sole discretion, to reject any and all expressions of interest or offers to purchase the Property and to terminate discussions with any person or entity reviewing this Offering Memorandum or making an offer to purchase the Property unless and until a written agreement for the purchase and sale of the Property has been fully executed and delivered.

If you wish not to pursue negotiations leading to the acquisition of the Property or in the future you discontinue such negotiations, then you agree to purge all materials relating to this Property including this Offering Memorandum.

A prospective purchaser’s sole and exclusive rights with respect to this prospective transaction, the Property, or information provided herein or in connection with the sale of the Property shall be limited to those expressly provided in an executed Purchase Agreement and shall be subject to the terms thereof. In no event shall a prospective purchaser have any other claims against Owner or Matthews Real Estate Investment Services™ or any of their affiliates or any of their respective officers, directors, shareholders, owners, employees, or agents for any damages, liability, or causes of action relating to this solicitation process or the marketing or sale of the Property.

This Offering Memorandum shall not be deemed to represent the state of affairs of the Property or constitute an indication that there has been no change in the state of affairs of the Property since the date of this Offering Memorandum.

Net Lease Disclaimer: There are many different types of leases, including gross, net, single net (“N”), double net (“NN”), and triple net (“NNN”) leases. The distinctions between different types of leases or within the same type of leases, such as “Bondable NNN,” “Absolute NNN,” “True NNN,” or other NNN leases, are not always clear. Labels given to different leases may mean different things to different people and are not defined legal terms. Buyers cannot rely on the labels or marketing descriptions given to any lease when making their purchasing decisions. Buyers must closely review all lease terms and are advised to seek legal counsel to determine the landlord and tenant’s respective rights and duties under the lease to ensure the lease, regardless of how labeled or described, meets the buyers’ particular needs.

EXCLUSIVELY LISTED BY

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