



GROCERY OUTPARCEL | LATEST CIRCLE K PROTOTYPE | 20-YR ABS NNN | BONUS DEPRECIATION | 200+ UNIT OPERATOR

# CIRCLE K SALE-LEASEBACK

3424 US-431, PHENIX CITY, AL 36869

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## STRONG REAL ESTATE FUNDAMENTALS

- Located at the entrance of The Village at Crosswinds
  - A 22-acre retail development anchored by Renfro's Market grocery store & supplemented with ±25,000 SF retail center
- Priority target area of Phenix City anchored by large military population from Fort Benning
- Direct frontage along Hwy 431 with immediate access to a newly installed 4-way traffic signal
- Directly across from Chattahoochee Valley Community College, Troy University - Phenix City Campus & The District at Phenix City
- Multiple points of ingress and egress
- Latest Circle K prototype building with desirable drive-thru endcap
- Limited competition in immediate area
- Large parcel size of ±3.28 acres
- Brand new construction recently completed in Q4 of 2023
- Endcap drive-thru suite leased to Subway to help drive more traffic to site
  - Gas Express to sign Master Lease to ensure lease is absolute NNN

## OPTIMAL LEASE STRUCTURE

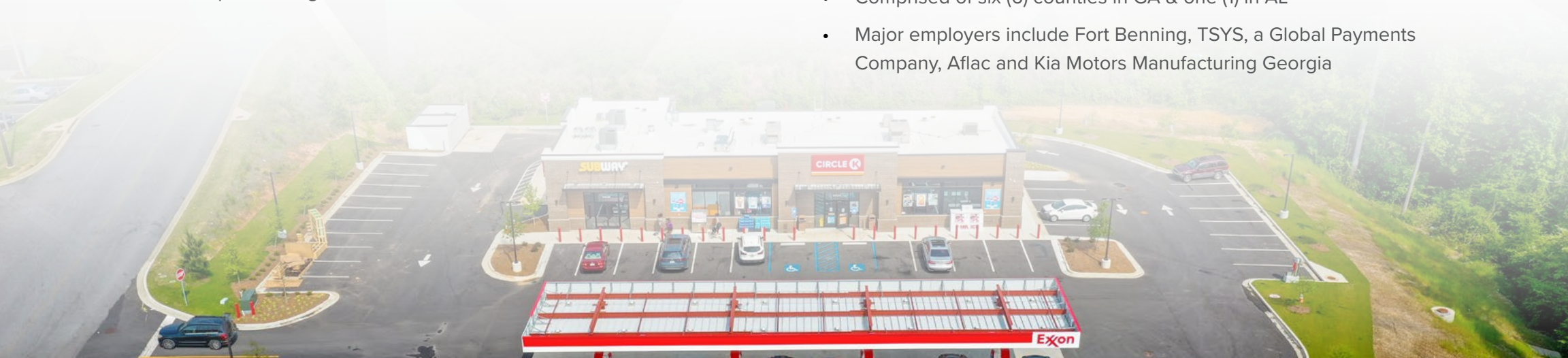
- Rare 20-year base term
- Four, 5-year renewal options
- Inflation hedge with 1.5% rent escalations every year throughout the entire lease
- Triple Net (NNN) lease with no landlord responsibilities
- Tax advantages with accelerated & bonus depreciation due to fee simple ownership (see page 6 for more 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)

## COLUMBUS, GA MSA

- Comprised of six (6) counties in GA & one (1) in AL
- Major employers include Fort Benning, TSYS, a Global Payments Company, Aflac and Kia Motors Manufacturing Georgia



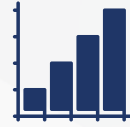
# FINANCIAL OVERVIEW



**\$5,178,740**  
LIST PRICE



**\$336,618**  
NOI



**6.50%**  
CAP RATE



**±5,000 SF**  
GLA



**±3.28 AC**  
LOT SIZE



**2024**  
YEAR BUILT

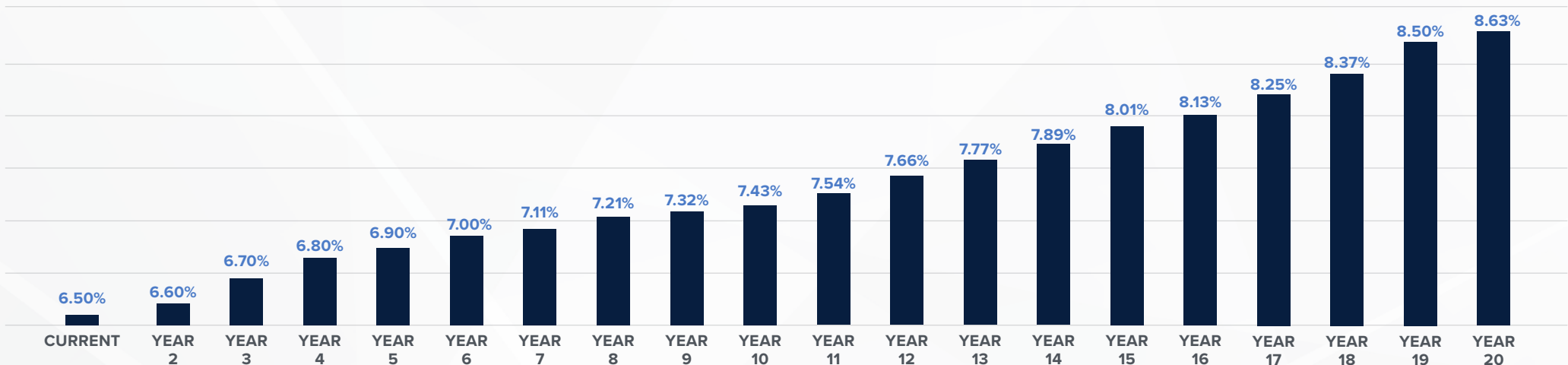
## LEASE SUMMARY

Tenant Trade Name	Circle K
Type of Ownership	Fee Simple
Lease Guarantor	Gas Express LLC
Lease Type	Absolute NNN
Original Lease Term	20 Years
Rent Commencement	At Close of Escrow
Renewal Options	Four, 5-Year Options
Rental Increases	1.5% Annual Increase

## FINANCING INQUIRIES

For financing options reach out to:  
 Chad Plumly  
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## RETURN GROWTH



# 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 80% (2023) 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 80% bonus depreciation until 2023. 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 2023, the maximum bonus depreciation you can claim is 80% of the entire purchase price less land value. This means that, in our example, you could deduct \$3,301,120 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

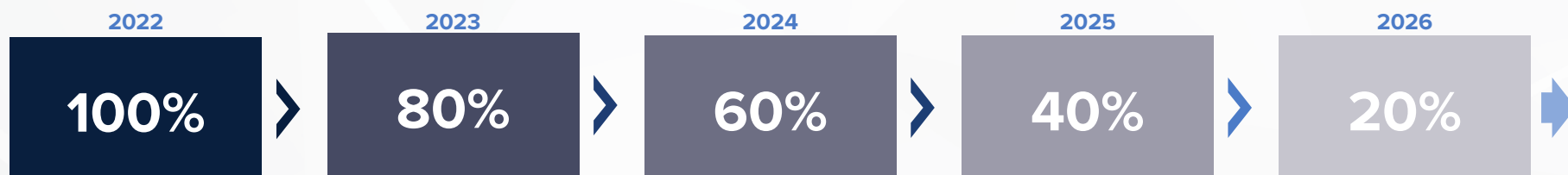
**“If the C-store passes any of the above tests, the entire depreciable basis (net of land) is eligible for a 15-year recovery period, and 80% bonus depreciation if acquired and placed in service after September 27, 2017,”** said Kim Lochridge, Executive Vice President at Engineered Tax Services.

## **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



CROSSWINDS ROAD



± 35,509 VPD

**The Village at Crosswinds**  
A 22-acre retail development anchored by Renfro's Market a full-service grocery store. The grocer is supplemented with ±25,000 SF of strip retail. There is currently 5,148 SF space available for lease. Located at scenic Highway 431 across from Chattahoochee Community College Campus and Grand Reserve Apartments, adjacent to Hwy 165. The site has excellent visibility with easy access and a densely populated trade area. The Village at Crosswinds near the intersection of US Hwy 431 and Hwy 165 benefits from the strong road network and low competitive environment.

# AERIAL MAP



**DOWNTOWN COLUMBUS**  
±4.8 MILES FROM CIRCLE K

**DOLLAR GENERAL** Cafe  
431  
**FedEx** COPPER STORE  
4 Pizza Pirates STORAGE  
Dixie Wings verizon  
Kramers Sports Bar

**RACEWAY**

Columbus Georgia Convention & Trade Center  
Coco-Cola Space Science Center  
National Civil War Naval Museum  
Columbus Civic Center  
The Columbus Museum

**DENSE  
TOURIST  
AREA**

**± 35,509 VPD** 431

**CIRCLE K**



**Wendy's**

**CROSSWINDS ROAD**

**MARCO'S PIZZA**  
**Mr. C's Barber Shop**  
**ALPHA LEADER**  
Grooming & Portraits

# AERIAL MAP



**BARNES & NOBLE**



**CHATTAHOOCHEE VALLEY COMMUNITY COLLEGE**  
±1,568 STUDENTS

**THE DISTRICT AT PHENIX CITY**  
±336 UNITS



**WAFFLE HOUSE**



**COLLEGE DR.**



**CROSSWINDS ROAD**

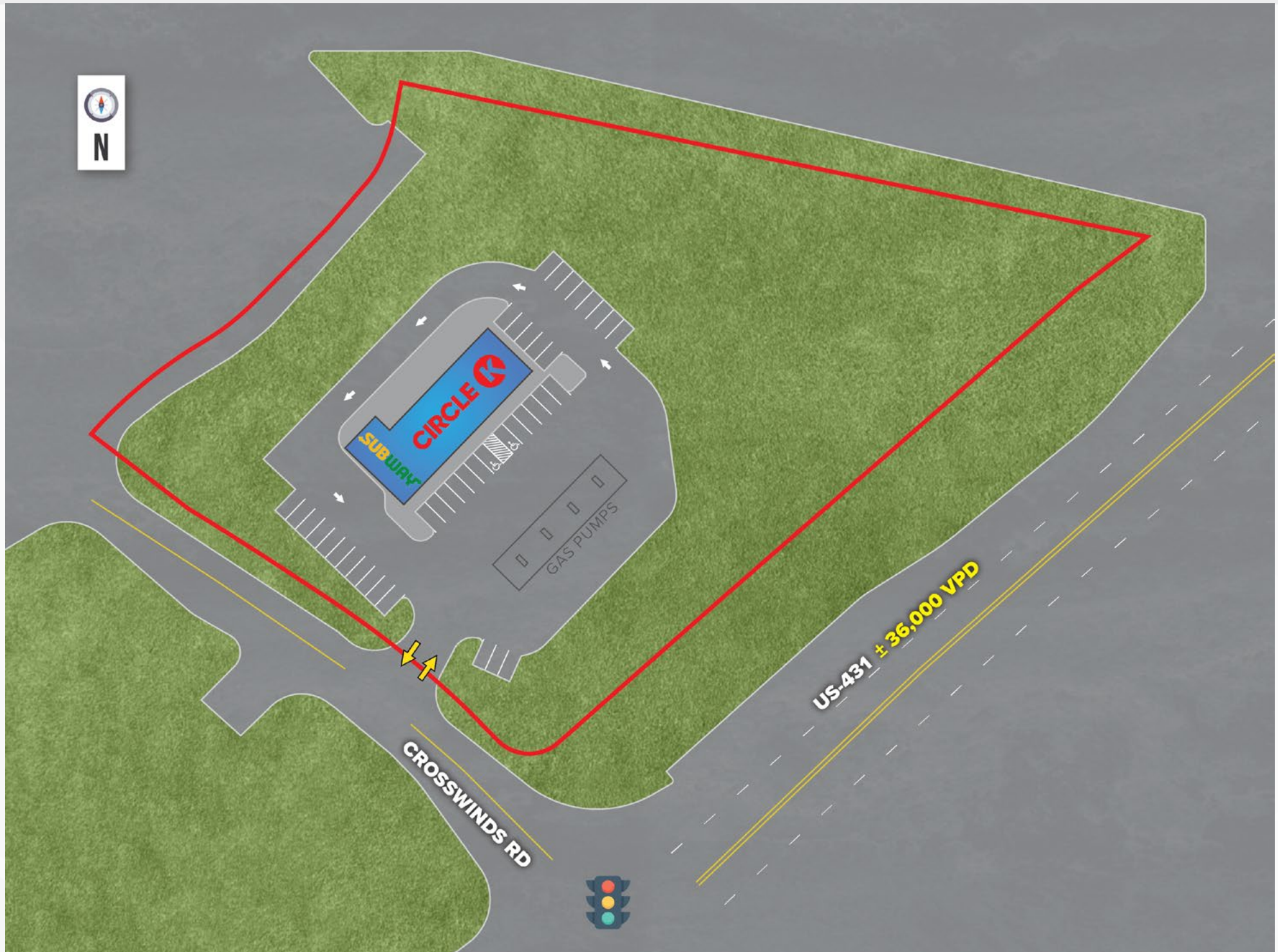
**MARCO'S PIZZA**  
**Mr. C's Barber Shop**  
**ALPHA LEADER**  
Grooming & Portraits

**± 35,509 VPD**





# SITE PLAN









**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**



# AREA OVERVIEW



## PHENIX CITY, AL

### COLUMBUS, GA-AL MSA

Phenix City, located in Lee and Russell counties in Alabama, serves as the county seat of Russell County. Rich in history and offering a diverse range of recreational opportunities, Phenix City is a vibrant community within the Columbus, Georgia Metropolitan Statistical Area, also known as the Chattahoochee Valley. The region boasts a wealth of historical significance, with Phenix City-Russell County serving as a hub of cultural heritage. Whether residents or visitors seek outdoor adventures or indoor activities, the area caters to a variety of interests with its ample recreational facilities and amenities. Education is a point of pride for Phenix City, with both exemplary public and private school systems. Notably, the presence of a NASA Explorers Elementary School underscores the community's commitment to educational excellence.

In addition to its educational offerings, Phenix City is home to state-of-the-art orthopedic and rehabilitation hospitals, ensuring residents have access to top-tier healthcare services. The abundance of affordable housing opportunities further enhances the city's appeal, making it an attractive destination for families and individuals alike.

As part of the Columbus Metropolitan Area, Phenix City-Russell County enjoys convenient access to major metropolitan centers, including Atlanta's Hartsfield-Jackson International Airport, the busiest airport in the world. Additionally, the region benefits from access to major seaports and rail systems, solidifying its position on the global map as a key player in commerce and transportation.



DEMOGRAPHICS			
POPULATION	1-MILE	3-MILE	5-MILE
2028 Projection	1,862	17,356	67,410
2023 Population	1,839	16,981	64,983
Annual Growth 2010-2023	0.8%	1.3%	0.9%
Annual Growth 2023-2028	0.3%	0.4%	0.7%
HOUSEHOLDS	1-MILE	3-MILE	5-MILE
2028 Projection	652	6,703	26,949
2023 Population	644	6,555	25,965
Annual Growth 2010-2023	0.5%	1.2%	1.2%
Annual Growth 2023-2028	0.2%	0.5%	0.8%
INCOME	1-MILE	3-MILE	5-MILE
Avg. Household Income	\$55,211	\$52,590	\$55,464

## NEARBY ECONOMY

The Columbus metropolitan area is an integral component of the Columbus-Auburn-Opelika Combined Statistical Area (GAAL), a dynamic trading and marketing region. Noteworthy projects such as the Chattahoochee RiverWalk, a scenic pedestrian and bike path along the Chattahoochee River, have emerged as iconic features of the city, revitalizing its urban landscape. Columbus State University has thrived, buoyed by the city's vibrant spirit and a burgeoning student population. The university has ingrained itself deeply into the fabric of Columbus, with its School of Music housed in RiverCenter and recent relocations of its nursing and education schools to Uptown, enhancing the city's educational offerings.

Columbus's success in fostering homegrown innovation has attracted major corporations to establish operations within the city. Uptown, Muscogee Technology Park, and the Corporate Ridge Business Park serve as magnets for national and international organizations like AFLAC, TSYS, Synovus, and Charbroil, further solidifying Columbus's position as a hub of economic activity and innovation.



# \$290.2M

CSU's Economic Impact (2023)



# #30

CSU Ranked as U.S. News Best Colleges



# +2.16M

Columbus MSA Population



# 3.60%

Unemployment Rate (Below National Avg)

## FORT MOORE

Fort Benning, now renamed as Fort Moore, situated on 284 square miles straddling the Alabama-Georgia border near Columbus, Georgia, stands as a vital hub within the United States Army. It serves as the headquarters for the United States Army Maneuver Center of Excellence, the United States Army Armor School, United States Army Infantry School, and the Western Hemisphere Institute for Security Cooperation (formerly known as the School of the Americas). Fort Moore holds significant economic influence as the largest single-site employer in the State of Georgia, boasting an annual economic impact of \$5.6 billion. Additionally, it supports more than 200,000 military personnel, civilians, retirees. Meanwhile, Columbus, often referred to as the Fountain City, has seen a robust resurgence in its leisure and hospitality industry following the pandemic, poised for further expansion and an influx of visitors in 2024, solidifying its status as a sought-after destination city.

**ANNUAL ECONOMIC IMPACT OF \$5.6B**

- WRBL, 2024



## TOP EMPLOYERS



+45,000 EMPLOYEES



+5,500 EMPLOYEES



+4,075 EMPLOYEES



+3,335 EMPLOYEES



+2,700 EMPLOYEES



+2,600 EMPLOYEES



+2,430 EMPLOYEES



+2,000 EMPLOYEES



+1,850 EMPLOYEES



+1,735 EMPLOYEES

# REGIONAL MAP



DRIVING DISTANCE FROM SUBJECT PROPERTY	
Columbus.....	5 Miles
Auburn.....	32 Miles
Montgomery.....	82 Miles
Atlanta.....	112 Miles
Birmingham.....	142 Miles



# 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 **3424 US-431, Phenix City, AL 36869** (“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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