THIRD AMENDMENT TO UNSECURED PROMISSORY NOTE

This THIRD AMENDMENT TO PROMISSORY NOTE (the "*Third Amendment*"), is entered as of August 10, 2018, but shall be made effective retroactively, as of December 31, 2017 (the "*Third Amendment Effective Date*"), by and between **SOVEREIGN STRATEGIC MORTGAGE FUND, LLC**, a California limited liability company ("*SSMF*") and **G REIT LIQUIDATING TRUST** (the "*Trust*").

RECITALS

WHEREAS, SSMF and the Trust entered into that certain Unsecured Promissory Note (the "*Promissory Note*") dated April 15, 2015, whereby SSMF promised to pay the Trust, or the holder of the Promissory Note, in accordance with the terms and conditions referenced therein, the aggregate principal amount of the Loan of $12,000,000, together with Interest payable thereon commencing on the Effective Date of April 15, 2015 at the rate of five percent (5%) per annum, payable in full upon the Maturity Date of April 15, 2016, or the continuance of any portion of the Loan being outstanding thereunder prior to the Maturity Date, in the manner as set forth in such Promissory Note; and

WHEREAS, on April 15, 2016, SSMF and the Trust entered into that certain First Amendment to Unsecured Promissory Note (the "*First Amendment*") which extended the Maturity Date of the Promissory Note to September 15, 2016 and granted SSMF the right to extend the Maturity Date for two (2) additional ninety (90) day periods, up to an including March 15, 2017 (the "*Extension Options*"); and

WHEREAS, SSMF exercised each of its Extension Options, paid each of the extension fees, and extended the maturity Date to March 14, 2017; and

WHEREAS, on March 14, 2017, SSMF and the Trust entered into that certain Second Amendment to Unsecured Promissory Note (the "*Second Amendment*") which extended the Maturity Date of the Promissory Note to December 31, 2017; and

WHEREAS, SSMF and the Trust now, in consideration for additional fees paid to the Trust, wish to further amend the terms of the Promissory Note, as amended by the First Amendment and the Second Amendment, to further extend the Maturity Date as set forth herein.

TERMS

NOW, THEREFORE, in consideration of the respective covenants and agreements herein contained, SSMF and the Trust covenant and agree to further amend the Promissory Note as follows:

1. Certain Defined Terms – Capitalized terms not otherwise herein defined shall have the meaning ascribed to them in the Promissory Note.

2. Extension Fee – Upon receipt of a fully executed copy of this Third Amendment, SSMF shall pay to the Trust an extension fee of fifty thousand and 00/100 dollars ($50,000.00) (the "*Fifth Extension Fee*"), which Fifth Extension Fee shall be added to the then Unpaid Principal Balance of the Loan.

EXHIBIT
T-71

3. Maturity Date – Section 2(i) of the Promissory Note, as amended, is hereby further amended to replace "December 31, 2017" with "December 31, 2018" in the definition of "Maturity Date".

4. Extension Options – Section 2.1 of the Promissory Note, as previously added by the First Amendment, is hereby amended and shall state:

> "2.1. At any time up to and including the Maturity Date, Debtor shall have a non-revocable option, on up to two (2) occasions, to further extend the Maturity Date for an additional ninety (90) days (each an "*Extension Option*"). As additional consideration for each extension, if exercised, Debtor shall provide Holder, together with written notice of exercise of an Extension Option, an extension fee of twenty-five thousand and 00/100 dollars ($25,000.00) (the "*Sixth Extension Fee*" and "*Seventh Extension Fee*", respectively), which Sixth Extension Fee and Seventh Extension Fee, if applicable, shall be added to the then Unpaid Principal Balance of the Loan."

5. Note in Effect – Except as expressly amended hereby, the Promissory Note, as previously amended, is in all respects ratified and confirmed and all the terms, conditions, and provisions thereof shall remain in full force and effect as of the date hereof.

6. Entire Agreement – This Third Amendment constitutes the entire agreement between the parties hereto, and supersedes every previous agreement, communication, expectation, negotiation, representation or understanding, whether oral or written, express or implied, statutory or otherwise between the parties hereto, with respect to the subject matter of this Third Amendment. Nothing in this Section 6 will limit or restrict the effectiveness and validity of any document with respect to the subject matter of this Third Amendment that is executed and delivered contemporaneously with or pursuant to this Third Amendment.

7. Governing Law – The terms of this Third Amendment shall be subject to the governing law and jurisdiction provisions set forth at Sections 9, 10 and 11 of the Promissory Note.

8. Counterparts – This Third Amendment may be executed in any number of counterparts, in original form or by facsimile, each of which will together, for all purposes, constitute one and the same instrument, binding on the parties hereto, and each of which will together be deemed to be an original, notwithstanding that each party hereto is not a signatory to the same counterpart.

8. Headings – The descriptive headings of the several Sections of this Third Amendment were formulated, used and inserted in this Third Amendment for convenience only and shall not be deemed to affect the meaning or construction of any of the provisions hereof.

(This space intentionally blank. Signature page follows.)

(Signature page to Third Amendment to Unsecured Promissory Note.)

IN WITNESS WHEREOF this Third Amendment has been executed by the parties hereto effective as of the day and year first above written.

DEBTOR:

SOVEREIGN STRATEGIC MORTGAGE FUND, LLC
a California limited liability company

By: Todd A. Mikles
Its: President

HOLDER:

G REIT LIQUIDATING TRUST

By: Gary T. Wescombe
Its: Chairman of the Trustees