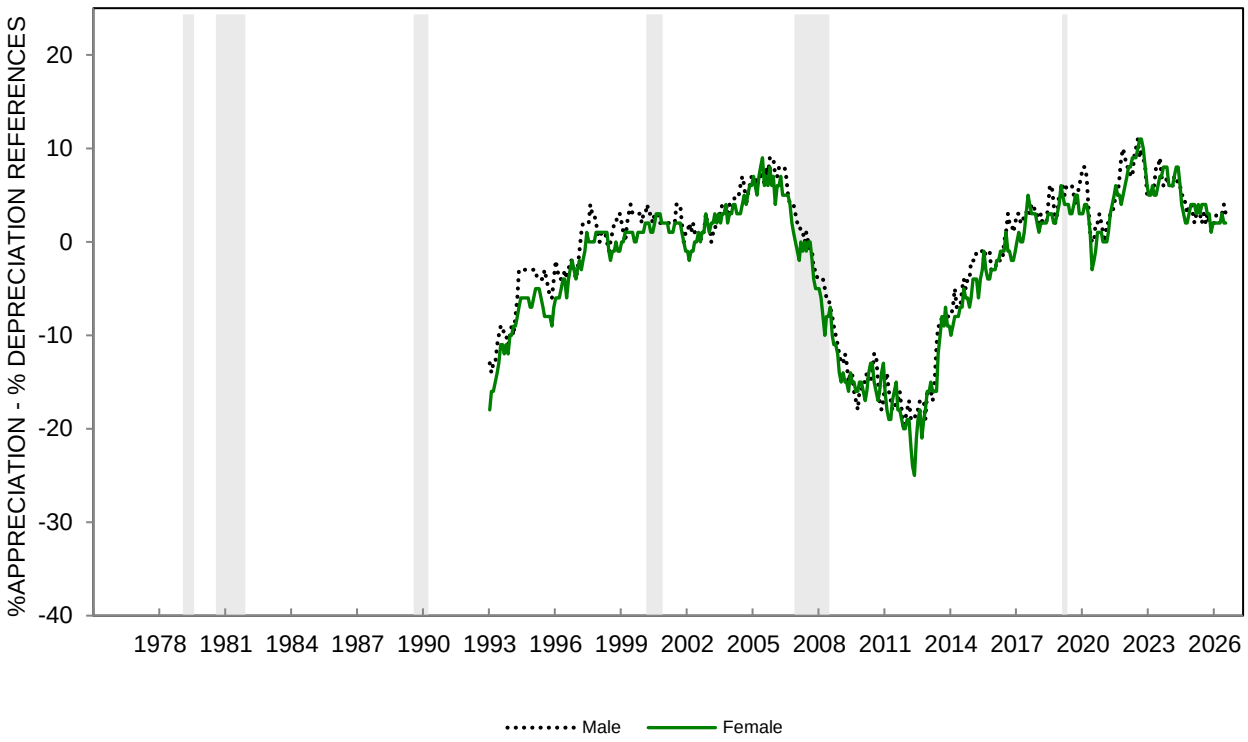CHART 44E: CAPITAL GAIN REASONS FOR SELLING CONDITIONS FOR HOUSES