LAW OFFICES OF

ABRAMS, BOWEN AND TOWNES

508 E NORTH ST. GREENVILLE, S. C.

May 3rd, 1971 #25741

29603

GEORGE F. TOWNES

SOL E. ABRAMS

TELEPHONE 239-1082

FEDERAL STATION OREENVILLE, S. C.

Deed Book 914, page 112

May 3, 1971

TO: The County Treasurer and the Register of Mesne Conveyance

The attached deed from The Roe Company to T. A lose is in consideration of the complete liquidation of the standard issue of the stock of the corporation. Acconductive in the opinion of the Attorney General 1966-67, No. 2215, at page 9, this deed is not subject to documentary stamps.

I enclose a xerox copy of the Code Annotation with respect to this opinion.

Yours truly,

George F. Townes

GFT; bga Encl.