

The State of South Carolina, }  
COUNTY OF GREENVILLE.

KNOW ALL MEN BY THESE PRESENTS, That The Farmers and Merchants Bank, of Greenwood,

.....in the State aforesaid,  
.....in consideration of the sum of  
Ten dollars (\$10.00) and other good and valuable considerations to it ..... DOLLARS

.....in hand paid  
.....  
at and before the sealing of these presents by Grendel Mills, of Greenwood, in the State aforesaid

(the receipt whereof is hereby acknowledged), have Granted, Bargained, Sold and Released, and by these presents do Grant, Bargain, Sell and Release unto the said  
Grendel Mills:-

All that undivided one-seventh (1/7) interest of, in and to all that certain piece, parcel or lot of land situate, lying and being in the City of Greenville, County of Greenville, State aforesaid, on Washington Street, and fronting thereon ninety and one-half (90½) feet, and having a depth therefrom of three hundred and fifty-five (355) feet and being the same lot purchased by Mrs. S. J. Riley from Susie H. Glover and Wilson Glover on August 29, 1910, as shown by deed thereto recorded in Book 6, page 92, in the office of the R. M. C. for the said County of Greenville, and being the same lot conveyed by Mrs. Elizabeth Riley Cottrhan to the Farmers and Merchants Bank of Greenwood by deed dated the 11th of August, 1927, and recorded in Book 109, page 210 in the office of the R. M. C. for said County and State.

Office of the Collector  
District of So. Car.

Treasury Department  
Internal Revenue Service.  
Columbia, S. C.

Grendel Mills,  
Greenwood, S. C.

Attention Mr. J. E. Burnside, Secty.

Gentlemen:-

Receipt is acknowledged of your letter of February 21, in which you state that you have a deed conveying real estate from Farmers & Merchants Bank of Greenwood, in liquidation, to your company and that stamps to cover the tax has been attached thereto. You desire to have this deed voided and in lieu thereof have four deeds drawn each to cover only the property located in each county. You ask to be informed with reference to documentary stamps for these new deeds.

In reply, you are advised that it is not necessary to affix Federal documentary stamps to the above mentioned deeds, since no change of ownership or additional consideration is involved. However, a certificate setting forth the facts should be attached to each of these deeds.

In connection with the original deed to which stamps were affixed, you are informed that deeds conveying property to or from a bankrupt bank, which is unable to pay its depositors in full, are not subject to the Federal stamp tax.

If additional information is desired, it will be furnished promptly upon receipt of a request from you.

Very truly yours

Signed. R. M. Cooper,  
Collector.

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I, J. E. Burnside, Secretary of Grendel Mills, do hereby certify that the above is a true and correct copy of letter on file in our office.

J. E. Burnside  
Secretary.