

**PURCHASE AND SALE AGREEMENT**

This Purchase and Sale Agreement (this "Agreement") is made and entered into this \_\_\_\_\_ day of \_\_\_\_\_, 2006, by and between IAC TAX II, LLC, a Delaware limited liability company having an address of 40 Westminster Street, 12<sup>th</sup> Floor, Providence, Rhode Island 02903 ("Seller") and \_\_\_\_\_, a \_\_\_\_\_ having an address of \_\_\_\_\_ ("Buyer").

1. PURCHASE AND SALE OF PREMISES: By their execution of this Agreement, Seller agrees to sell and Buyer agrees to buy the real estate located at 116 East Crawford Street, Dalton, Whitfield County, Georgia, and more particularly described on Exhibit A attached hereto and incorporated herein by reference, together with the improvements located thereon (the "Premises"), subject to the terms and conditions set forth in this Agreement.

2. PURCHASE PRICE; PAYMENT OF THE PURCHASE PRICE:

(a) Purchase Price. The agreed purchase price to be paid by Buyer to Seller for the Premises is \_\_\_\_\_ Dollars (\$ \_\_\_\_\_) (the "Purchase Price") and is calculated follows:

HIGH BID: \$ \_\_\_\_\_, plus

5% BUYERS PREMIUM \$ \_\_\_\_\_, equals

PURCHASE PRICE: \$ \_\_\_\_\_.

(b) Deposit. An initial deposit of Twenty Five Thousand Dollars and 00/100 (\$25,000.00) in the form of a certified check (the "Initial Deposit") has been paid concurrently with the execution hereof by Buyer to Seller, the receipt of which is hereby acknowledged by Seller. Within five business (5) days of the date of this Agreement, Buyer shall pay an additional deposit to Seller in the amount of \$ \_\_\_\_\_ by wire transfer of immediately available funds in accordance with

Seller's instructions (the "Additional Deposit" and, together with the Initial Deposit, collectively, the "Deposit"), such that the total Deposit must equal ten percent (10%) of the Purchase Price. The Deposit shall be held by Seller subject to the terms of this Agreement.

(c) Balance of Purchase Price. The balance of the Purchase Price, namely the sum of \_\_\_\_\_ Dollars (\$ \_\_\_\_\_), shall be paid by Buyer to Seller by wire transfer of immediately available funds in accordance with Seller's instructions, within forty-five (45) days from the date of this Agreement (hereinafter "Closing"). It is agreed that TIME IS OF THE ESSENCE.

3. SALE OF PERSONAL PROPERTY: No personal property of any nature is included in this sale.

4. TITLE DEED: The Premises shall be conveyed by Limited Warranty Deed to the Buyer at Closing in the form attached hereto as Exhibit B and incorporated herein by reference (the "Deed"), subject to the following (being hereinafter referred to as the "Permitted Exceptions"):

- (a) All easements, restrictions, liens and encumbrances, if any.
- (b) All applicable building, zoning, health, environmental and other laws.
- (c) All rights of tenants and parties in possession, if any.
- (d) Any liens now existing or hereafter arising on account of unpaid taxes, assessments or other governmental charges.
- (e) The matters shown on Exhibit C attached hereto and incorporated herein by this reference as if fully set forth herein.
- (f) Other matters announced at the sale.

Along with the Deed, Seller shall deliver to Buyer a certificate as to the non-foreign status of Seller (the "FIRPTA Certificate"), a certificate evidencing the corporate authority of Seller to sell and

convey the Premises to Buyer (the "Secretary's Certificate") and an Affidavit of Seller's Gain Form (IT-AFF2) and, if applicable, Withholding on Sales or Transfers of Real Property (Form G-2RP) in order to comply with O.C.G.A. Section 48-7-128 (the "Tax Withholding Documents"), in the form of Exhibit D, Exhibit E and Exhibit F-1 and F-2 attached hereto and incorporated herein by reference (the Deed, the FIRPTA Certificate, the Secretary's Certificate and the Tax Withholding Documents being collectively referred to as the "Conveyance Documents").

5. TIME FOR DELIVERY OF DEED: The Conveyance Documents shall be delivered at Closing, upon payment of the entire balance of the Purchase Price by Buyer. Buyer shall pay costs of recording the Deed including, without limitation, all state transfer tax charges. Except for the Conveyance Documents, Seller shall have no obligation to provide to or on behalf of Buyer any affidavits, indemnities, or other instruments and agreements in connection with the transfer of the Premises as provided herein.

6. POSSESSION AND CONDITION OF PREMISES: Buyer acknowledges and agrees that the sale and purchase of the Premises shall be "AS IS" and "WHERE IS", WITH ALL FAULTS AND WITHOUT ANY REPRESENTATIONS OR WARRANTIES OF ANY KIND OR NATURE, WHETHER EXPRESS, IMPLIED OR IMPOSED BY LAW, subject to the Permitted Exceptions.

Without limiting the foregoing total exclusion of representations and warranties in any way, the sale and purchase of the Premises shall be made without any representations or warranties as to the following:

- (a) The title to the Premises and the validity, enforceability, or perfection of Seller's right or interest therein;
- (b) Compliance with any building, zoning, health, environmental, or other state, local or federal laws, which do or may affect the use, development, or occupancy of the Premises, including,

without limitation, the existence or availability of any permits or approval relating to use, development or occupancy of the Premises.

- (c) The existence on the Premises of any hazardous waste, asbestos, lead-based paint, plaster, or other lead-based accessible material, or any other materials which may be subject to governmental regulation or restriction.
- (d) The availability of any certificate concerning compliance of the Premises with any state, local or federal law, including, without limitation, a smoke detector certificate, if applicable.
- (e) The existence, terms and conditions of any leases, the identity or status of any party in possession, and the status of rental payments, security deposits, or other amounts due and payable thereunder.

To the extent any tests, reports, or approvals are determined by Buyer to be necessary in connection with the use, development, or occupancy of, or otherwise with respect to, the Premises, such reports, permits and approvals shall be the responsibility of Buyer, at Buyer's sole cost and expense and Buyer's obtaining any such reports, permits or approvals shall not be a pre-condition to Buyer's obligations hereunder. This clause shall survive the delivery of the Deed.

7. ACCEPTANCE OF THE DEED: The Acceptance of the Conveyance Documents by the Buyer or his nominee, as the case may be, shall be deemed to be full performance and discharge of every agreement and obligation of Seller to Buyer herein contained or expressed, except as so noted.

8. NO CONTINGENCIES: Buyer acknowledges and agrees that, except for Seller's obligation to deliver the Conveyance Documents as described herein, there are no pre-conditions of, or contingencies with respect to, Buyer's obligations to purchase the Premises and pay the Purchase Price as provided in this Agreement.

9. BUYER'S DEFAULT: In the event the transaction contemplated hereby is not closed because of Buyer's default, Seller shall have the right to retain the Deposit as liquidated damages for Buyer's default, said amount being a reasonable calculation of damages to be incurred by Seller in the event of Buyer's default. Seller and Buyer agree that such liquidated damages shall not constitute a penalty or forfeiture. Rather, Seller and Buyer agree that the amount of the Deposit represents a reasonable estimate of Seller's damages, said damages being impossible to calculate with precision.

10. BUYER'S DEFAULT; SALE TO THE SECOND HIGHEST BIDDER: In addition to Seller's right to retain the Deposit under Section 9, if Buyer should fail to perform its obligations under this Agreement within the time periods prescribed herein, Seller may, at its option, immediately sell the Premises to the second highest bidder at Seller's auction.

11. CONSTRUCTION OF AGREEMENT: This agreement, executed in duplicate is to be construed as a Georgia contract, is to take effect as a sealed instrument, sets forth the entire contract between the parties, is binding upon and inures to the benefit of the parties hereto and their respective heirs, devisees, executors, administrators, successors and assigns (provided that Buyer may not assign this Agreement without the consent of Seller, in Seller's sole discretion), and may be cancelled, modified, or amended only by a written instrument executed by both the Seller and Buyer. If two or more persons are named herein as Buyer, their obligations hereunder shall be joint and several. The captions and marginal notes are used only as a manner of convenience and are not to be considered a part of this Agreement or to be used in determining the intent of the parties.

IN WITNESS WHEREOF, the parties have executed this Purchase and Sale Agreement as of the day and year first above written.

Witnesses:

\_\_\_\_\_  
Print Name:

\_\_\_\_\_  
Print Name:

Witnesses:

\_\_\_\_\_  
Print Name:

\_\_\_\_\_  
Print Name:

Seller:

IAC TAX II, LLC

By: \_\_\_\_\_  
Name:  
Title:

Date: \_\_\_\_\_

Buyer:

\_\_\_\_\_  
[Print Name of Buyer Above]

By: \_\_\_\_\_  
Name:  
Title:

Date: \_\_\_\_\_

Exhibit A to Purchase and Sale Agreement

Legal Description of Premises

All that tract or parcel of land lying and being in Land Lot 229 of the 12<sup>th</sup> District, 3<sup>rd</sup> Section, Whitfield County, Georgia and being the same property as that described in Deed Book 3670, Page 296, Whitfield County, Georgia Records, less and except the property conveyed by Warranty Deed by A. J. Showalter, Inc. by its successor Lee Printing Company, Inc., Lee Office Supply, Inc. and Lee Graphics, Inc. to McNeese Properties, Inc. by Warranty Deed dated February 27, 2004, and recorded in Deed Book 4180, Page 173, Whitfield County, Georgia Land Records and being more particularly described as follows:

Tract No. 1:

City Lot 51½, Hamilton Street, Dalton, Whitfield County, Georgia, fronting on said street 25 feet and running back east a like width 100 feet. This being the same property conveyed to Mrs. Josie M. Crawford, by deed dated September 8, 1925, and recorded at Deed Book 10, page 111, Whitfield County Clerk's Records, and being that property devised to Will S. Crawford under the Will of Mrs. Josie M. Crawford, deceased. Also being the same property as that conveyed to L.A. Lee by deed of record in Deed Book 139, page 253, Whitfield County, Georgia Deed Records.

Tract No. 2:

A tract or parcel of land at the northeast corner of the intersection of Hamilton Street and Gordon Street in the City of Dalton, Whitfield County, Georgia, being Dalton City Lot No. 51 and a strip off the south side of Lot 51 ½ on which Clark Bros. Store building formerly stood. The parcel herein conveyed fronting 25 feet, more or less, on the east side of Hamilton Street and running back thence east the same width 100 feet. This being the identical property, deeded to Lee Office Supply, Inc. by Otis Clark and Helen Clark, by deed recorded in Deed Book 111, page 331, Clerk's Office, Whitfield County, Georgia, and also being the identical property deeded to L.A. Lee by deed of record in Deed Book 246, page 585, Whitfield County, Georgia Deed Records.

Tract No. 3:

Lot No. 53 in the east side of Hamilton Street in the City of Dalton, Whitfield County, Georgia, fronting 25 feet on the east side of Hamilton Street and running back an equal width therefrom 100 feet to an alley. This being the property formerly occupied by Boyles Brothers.

Tract No. 4:

Three (3) lots on the east side of Hamilton Street in the City of Dalton, Whitfield County, Georgia, and Land Lot No. 229, 12<sup>th</sup> District, 3<sup>rd</sup> Section, known and designated on the map and plan of said City as City Lot Nos. 53, 55 ½ and 57 on said Hamilton Street, each lot having 25 foot frontage and running back east like width 100 feet.

Tract No. 5:

Lots 57 ½ and 59, Hamilton Street in the City of Dalton, Whitfield County, Georgia, as shown on the map of said city, each of said lots fronting 25 feet along the east side of Hamilton Street and running back east therefrom 100 feet, and lying contiguous and forming one tract of land fronting 50 feet along the east side of Hamilton Street and running back east therefrom 100 feet along the south side of Crawford Street.

Tract No. 6:

A tract or parcel of land located in the City of Dalton, Whitfield County, Georgia, and being the north 78 feet of a 15-foot alley more particularly described as follows:

BEGINNING at a point on the south side of East Crawford Street which point is 33 feet 2 inches south of the northeast corner of the Lee Office Supply, Inc. building; thence running south 78 feet; thence running easterly 15 feet to the Lee Printing Co., Inc. building; thence running north 78 feet to the south side of East Crawford Street; thence running in a westerly direction 15 feet to the point of beginning. The intention of this deed is to convey to Grantee herein the north 78 feet of a 15-foot alley formerly located on the west side of the Lee Printing Co., Inc. building in the City of Dalton, Whitfield County, Georgia.

Tract No. 7:

All that tract or parcel of land lying and being in the City of Dalton, said County and State, and described as follows:

BEGINNING at the southwest corner of the W & A Railroad Depot Square, thence easterly along the south line of said square 147 feet, more or less, to W & A Railroad right of way; thence southerly along said W & A right of way to the north line of Gordon Street; thence westerly along the north line of Gordon Street to the southeast corner of City Lot No. 51 on Hamilton Street; thence northerly along the east line of the lots fronting on Hamilton Street to the place of beginning.

LESS AND EXCEPT that portion of the above described property conveyed by Lee Printing Co., Inc. to Lee Office Supply, Inc. by Warranty Deed dated August 1, 1969 and recorded August 1, 1969 in Deed Book 246, page 583, Whitfield County Deed Records.

Tract No. 8:

A tract or parcel of land located in the City of Dalton, Whitfield County, Georgia, and more particularly described as follows:

BEGINNING at a point at the southwest corner of the L.A. Lee Company Building which point is approximately 40.6 feet north of the center of Gordon Street; thence running in an easterly direction along the south side of the L.A. Lee Company Building 118 feet, more or less, to the granite wall which is part of the viaduct support over Gordon Street; thence in a southerly direction along the



west side of said granite wall 18 feet, more or less, to a concrete retaining wall; thence running in a westerly direction along said concrete wall 125 feet, more or less, thence running north 10 feet, more or less, to the southwest corner of the L.A. Lee Company Building and the POINT OF BEGINNING.

LESS AND EXCEPT that portion of the above described property conveyed by A.J. Showalter, Inc., by its successor Lee Printing Company, Inc.; Lee Office Supply, Inc., and Lee Graphics, Inc. to McNeese Properties, Inc. by Warranty Deed dated February 27, 2004, and recorded in Deed Book 4180 Page 173, Whitfield County, Georgia Land Records.

Exhibit B to Purchase and Sale Agreement

Return to:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

STATE OF RHODE ISLAND  
COUNTY OF \_\_\_\_\_

LIMITED WARRANTY DEED

THIS INDENTURE, made this \_\_\_\_\_ day of \_\_\_\_\_, 2006 between IAC TAX II, LLC, a Delaware limited liability company having an address of 40 Westminster Street, 12<sup>th</sup> Floor, Providence, Rhode Island 02903 (“Grantor”) and \_\_\_\_\_ a \_\_\_\_\_ having an address of \_\_\_\_\_ (“Grantee”);

WITNESSETH that, in consideration of \_\_\_\_\_ Dollars (\$\_\_\_\_\_) in hand paid and other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Grantor does hereby grant, bargain, sell alien, convey, transfer and confirm unto Grantee all that tract or parcel of land described on Exhibit A attached hereto and made a part hereof, together with all buildings and other improvements located thereon, and together with and subject to all rights, members and appurtenances in any manner appertaining or belonging to said property;

TO HAVE AND TO HOLD said property, together with all and singular the rights, members and appurtenances thereof, to the same being, belonging or in anywise appertaining, to the only proper use, benefit and behoof of Grantee in fee simple absolute forever. Grantor shall warrant and forever defend the right, title and interest to said property unto Grantee against the claims or all persons claiming by, through or under Grantor, except for those matters set forth in Exhibit B attached hereto and made a part hereof. Where the context requires or permits “Grantor” and “Grantee” shall include their respective heirs, successors and assigns.

IN WITNESS WHEREOF, Grantor has executed this Limited Warranty Deed under seal on the date above written.

Signed, sealed and delivered  
in the presence of:

IAC TAX II, LLC

\_\_\_\_\_  
Unofficial Witness

By: \_\_\_\_\_  
Name:  
Title:

\_\_\_\_\_  
Notary Public

By: \_\_\_\_\_  
Name:  
Title:

My Commission Expires:

\_\_\_\_\_  
[NOTARY SEAL]

[CORPORATE SEAL]

Exhibit A to Limited Warranty Deed

All that tract or parcel of land lying and being in Land Lot 229 of the 12<sup>th</sup> District, 3<sup>rd</sup> Section, Whitfield County, Georgia and being the same property as that described in Deed Book 3670, Page 296, Whitfield County, Georgia Records, less and except the property conveyed by Warranty Deed by A. J. Showalter, Inc. by its successor Lee Printing Company, Inc., Lee Office Supply, Inc. and Lee Graphics, Inc. to McNeese Properties, Inc. by Warranty Deed dated February 27, 2004, and recorded in Deed Book 4180, Page 173, Whitfield County, Georgia Land Records and being more particularly described as follows:

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Tract No. 5:

Lots 57 ½ and 59, Hamilton Street in the City of Dalton, Whitfield County, Georgia, as shown on the map of said city, each of said lots fronting 25 feet along the east side of Hamilton Street and running back east therefrom 100 feet, and lying contiguous and forming one tract of land fronting 50 feet along the east side of Hamilton Street and running back east therefrom 100 feet along the south side of Crawford Street.

Tract No. 6:

A tract or parcel of land located in the City of Dalton, Whitfield County, Georgia, and being the north 78 feet of a 15-foot alley more particularly described as follows:

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LESS AND EXCEPT that portion of the above described property conveyed by Lee Printing Co., Inc. to Lee Office Supply, Inc. by Warranty Deed dated August 1, 1969 and recorded August 1, 1969 in Deed Book 246, page 583, Whitfield County Deed Records.

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westerly direction along said concrete wall 125 feet, more or less, thence running north 10 feet, more or less, to the southwest corner of the L.A. Lee Company Building and the POINT OF BEGINNING.

LESS AND EXCEPT that portion of the above described property conveyed by A.J. Showalter, Inc., by its successor Lee Printing Company, Inc.; Lee Office Supply, Inc., and Lee Graphics, Inc. to McNeese Properties, Inc. by Warranty Deed dated February 27, 2004, and recorded in Deed Book 4180 Page 173, Whitfield County, Georgia Land Records.

Exhibit B to Limited Warranty Deed

The property is conveyed by Grantor to Grantee, subject to the following matters:

All easements, restrictions, liens and encumbrances, if any.

All applicable building, zoning, health, environmental and other laws.

All rights of tenants and parties in possession, if any.

Any liens now existing or hereafter arising on account of unpaid taxes, assessments or other governmental charges.

The matters shown on Exhibit C attached hereto and incorporated herein by this reference as if fully set forth herein.

Exhibit C to Limited Warranty Deed

Party Wall Conveyance between Lee Printing Co., Inc. and Lee Office Supply, Inc. dated August 1, 1969, filed August 1, 1969 and recorded in Deed Book 246, page 582, Whitfield County, Georgia records.

All taxes for the year 2006 and subsequent years which are liens, not yet due and payable and any additional taxes for the current year or any prior years and as a result of any re-assessment or rebilling of taxes.



Exhibit C to Purchase and Sale Agreement

Party Wall Conveyance between Lee Printing Co., Inc. and Lee Office Supply, Inc. dated August 1, 1969, filed August 1, 1969 and recorded in Deed Book 246, page 582, Whitfield County, Georgia records.

All taxes for the year 2006 and subsequent years which are liens, not yet due and payable and any additional taxes for the current year or any prior years and as a result of any re-assessment or rebilling of taxes.

Exhibit D to Purchase and Sale Agreement

CERTIFICATE OF NON-FOREIGN STATUS

Section 1445 of the Internal Revenue Code provides that a transferee of a U.S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding of tax is not required upon the disposition of a U.S. real property interest by IAC TAX II, LLC, a Delaware limited liability company ("Transferor"), the undersigned hereby certifies the following on behalf of Transferor:

Transferor is not a foreign corporation, foreign limited liability company, foreign partnership, foreign trust and foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);

Transferor's U.S. employer identification number is 05-0516166; and

Transferor's office address is 40 Westminster Street, Providence, Rhode Island 02903.

Transferor understands that this certification may be disclosed to the Internal Revenue Service by transferee and that any false statement contained herein could be punished by fine, imprisonment or both.

Under penalties of perjury I declare that I have examined this certification and to the best of my knowledge and belief it is true, correct and complete, and I further declare that I have authority to sign the document on behalf of the Transferor.

IAC TAX II, LLC, a Delaware limited liability company

By: \_\_\_\_\_

Print Name:

Title:

STATE OF \_\_\_\_\_

COUNTY OF \_\_\_\_\_

Subscribed and sworn to before me this \_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Name:

Notary Public

My commission expires:

[Seal]

Exhibit E to Purchase and Sale Agreement

ASSISTANT SECRETARY'S CERTIFICATE

The undersigned, Pamela J. Toro, Assistant Secretary of IAC TAX II, LLC, a limited liability company organized and existing under the laws of the State of Delaware (the "Company"), hereby certifies that:

1. Thomas H. Dolan and Barbara Gaulien are appointed officers of the Company pursuant to Section 5.02 of the Company's Operating Agreement and the signatures appearing opposite his/her name are his/her genuine signatures.

\_\_\_\_\_  
Print Officer Name Above

\_\_\_\_\_  
Vice President (officer to sign above)

\_\_\_\_\_  
Print Officer Name Above

\_\_\_\_\_  
Vice President (officer to sign above)

2. The attached resolution granting specific authority to Thomas H. Dolan and Barbara Gaulien to enter into and execute and Purchase and Sale Agreement with respect to the sale of real property located at 116 East Crawford Street, Dalton, Whitfield County, Georgia was adopted by the Managers by written consent dated December 20, 2005 and that it is a true and accurate copy of the resolution and that the resolution has not been rescinded or modified as of the date of this certification.

IN WITNESS WHEREOF, the undersigned has hereunto signed her name this \_\_\_\_ day of \_\_\_\_\_, 2006.

\_\_\_\_\_  
Pamela J. Toro  
Assistant Secretary

STATE OF RHODE ISLAND  
COUNTY OF PROVIDENCE

In said County on the \_\_\_\_ day of \_\_\_\_\_, 2006, before me personally appeared Pamela J. Toro, Assistant Secretary of IAC TAX II, LLC, known by me to be the party executing the foregoing instrument on behalf of said company. She acknowledges the execution of this instrument was of her own free act and deed.

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Name:  
Notary Public  
My Commission Expires:

IAC TAX II, LLC (the "Company")

December 20, 2005

THE UNDERSIGNED, being the Managers of IAC TAX II, LLC, a Delaware limited liability company (the "Company"), hereby consent to the following actions and adopt the following resolution:

RESOLVED: That Thomas H. Dolan, Vice President and Barbara Gaulien, Vice President, whether acting together or singly, are hereby authorized to act on behalf of the Company as follows:

- (i) To enter into and execute a Purchase and Sale Agreement with respect to sale of the real estate and improvements located at 116 East Crawford Street, Dalton, Whitfield County, Georgia, at a price and upon such other terms and conditions as are determined by such officer;
- (ii) To execute and deliver all documents and instruments necessary or appropriate to the performance of the Company's obligations under the Purchase and Sale Agreement, including, without limitation, a limited warranty deed as to the property; and
- (iii) To otherwise perform any obligations of the Company under the Purchase and Sale Agreement.

Acknowledged and approved this 20<sup>th</sup> day of December, 2005.

---

Paul F. Green

---

Thomas H. Kaiser

Exhibit F-1 to Purchase and Sale Agreement

Affidavit of Seller's Gain (Form IT-AFF2)

Exhibit F-2 to Purchase and Sale Agreement

Withholding on Sales or Transfers of Real Property (Form G-2RP)