

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF GEORGIA

Frances B. Yeagan
Frances Yeagan, Clerk
Wayne County, Georgia

ALTAMAHA BLUFF, LLC, and)	
GRANT LEWIS,)	
)	
Plaintiff,)	CIVIL ACTION NO. 14CV0376
)	
v.)	
)	
JAMES "BOOT" THOMAS, JOHN)	
SHAVER, FRANKLIN SMITH, TIM)	
COCKFIELD, AND JERRY "SHAG")	
WRIGHT AS MEMBERS OF THE)	
WAYNE COUNTY BOARD OF)	
COMMISSIONERS, WAYNE COUNTY,)	
RICHARD GALLONI, MITCHELL)	
JENKINS, HARRY THOMPSON,)	
HOWELL CLEMENTS AND)	
JERRY E. GRIFFITH, THE WAYNE)	
COUNTY BOARD OF ASSESSORS,)	
AND AL SZOKE,)	
TAX COMMISSIONER OF)	
WAYNE COUNTY)	
)	
Defendants.)	

[PROPOSED] CONSENT JUDGMENT ON AGGREGATE REFUND AND ORDER

Plaintiffs Altamaha Bluff, LLC and Grant Lewis (the "Plaintiffs") having filed the instant class action lawsuit (the "Lawsuit") pursuant to O.C.G.A. § 48-5-380 against James "Boot" Thomas, John Shaver, Franklin Smith, Tim Cockfield and Jerry "Shag" Wright, as members of the Wayne County Board of Commissioners (the "BOC"), Wayne County (the "County"), Richard Galloni, Mitchell Jenkins, Harry Thompson, Howell Clements and Jerry E. Griffith, the Wayne County Board of Assessors (the "BOA") and Al Szoke, Tax Commissioner of Wayne County (the "Tax Commissioner") (collectively the "Defendants") on behalf of themselves and all taxpayers similarly situated seeking refunds for taxes that were overpaid based on Defendants collection of taxes based

on the 2008 large acreage revaluation declared invalid by the Superior Court of Wayne County in Rayonier Forest Resources, LP v. Wayne County Board of Tax Assessors, Civil Action No. 09CV876-09CV921 (the "Invalid 2008 Revaluation"), the trial court and Court of Appeals having concluded that taxes collected from Plaintiffs and class members since 2011 based on the Invalid 2008 Revaluation resulted in illegal taxation entitling Plaintiffs and class members to tax refunds under O.C.G.A. § 48-5-380; this case having been remanded to this Court to apply the Georgia Court of Appeals' ruling to determine the refund owed; and the Parties stipulating to the amount of the aggregate refund fund;

THEREFORE, IT IS ORDERED as follows:

A. Consent Judgment on the Aggregate Refund Amount

Plaintiffs and Defendants hereby stipulate that the aggregate refund amount in this Lawsuit is \$1,750,000.00 (hereinafter the "Aggregate Refund Fund"). The Court hereby approves and ENTERS A CONSENT JUDGMENT pursuant to O.C.G.A. § 48-5-380 in favor of Plaintiffs in the amount of \$1,750,000.00 to be paid in three installments as follows:

- 1) \$750,000.00 on or before November 15, 2020 or within thirty (30) days of the entry of an Order granting final approval of this Consent Judgement whichever is later;
- 2) \$500,000.00 on or before November 15, 2021; and
- 3) \$500,000.00 on or before November 15, 2022.

Pursuant to O.C.G.A. § 48-5-241, the Tax Commissioner (is directed to withhold the School Board's portion of the Aggregate Refund Fund from his distributions to the School Board in 2020, 2021 and 2022.

In the event that either Defendant Wayne County or the School Board fail to make the payments into the Aggregate Refund Fund as provided above, post judgment interest shall accrue

at the rate of 7.0% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full. Post judgment interest shall only be collectable from the entity failing to fulfill its obligation to fund the Aggregate Refund Fund as set forth above. There shall be no award of prejudgment interest.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all tax refunds owed to Plaintiffs and Class Members as set forth herein (the “Class Refunds”); (ii) Plaintiffs’ Counsel for attorneys’ fees and expenses as set forth herein and as approved by the Court; (iii) Class Representative Service Payments as set forth herein and as approved by the Court; and (iv) the costs of administering the Aggregate Refund Fund including the costs and expenses of the Administrators and the costs of notice to the Class Members as described herein, the costs and expenses of the Special Master, and the direct costs and expenses for the distribution and mailing of the Class Refunds.

The Aggregate Refund Fund shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order (the “Altamaha Bluff QSF”) to carry out the payment of approved Fees and Expenses of Class Counsel and Class Service Payment set forth in Section D and the Refund Payment Process set forth in Section I herein. The Final Order will appoint an administrator of the Altamaha Bluff QSF (the “Altamaha Bluff QSF Administrator”). The costs of the Altamaha Bluff QSF Administrator shall be paid from the Aggregate Refund Fund. The Aggregate Refund Fund shall be deposited into an interest-bearing bank account (the “Aggregate Refund Fund Account”) established by the Altamaha Bluff QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

The Altamaha Bluff QSF Administrator shall act as a fiduciary with respect to the handling, management and distribution of the Aggregate Refund Fund.

Except as set forth above, the costs of administering the Class Refunds shall not include any costs incurred by Defendants related to the webpage used for notification of Class Members or time devoted by employees of Defendants to fulfilling the terms of this Consent Judgment. The Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses by Defendant Wayne County and the School Board and upon payment in full of the amount of the Aggregate Refund Fund owed by each shall be in sole satisfaction of all claims against Defendants and the School Board. Under no circumstances shall Defendants or the School Board be required to pay an amount greater than the Aggregate Refund Fund amount.

B. Appointment of Administrators

Larry Griggers and Gregg Reese are appointed Co-Administrators (hereinafter referred to as the "Administrators") to identify the Class Members entitled to refunds based on the County's databases, digests or records and resources of the Tax Commissioner and of the BOA and to calculate the individual refund amounts, if any, due each Class Member. The Administrators are to be given full access to the records of the County, Tax Commissioner and the BOA. In the event that Larry Griggers and/or Gregg Reese cannot serve, substitute Administrator or Administrators consented to by the Parties shall be appointed.

The Administrators' fees will be paid from the Aggregate Refund Fund. The Administrators will be paid the hourly rate of \$150 per hour for their services and \$50 per hour for administrative personnel hired to assist them. Upon completion of the Administrators' work they shall submit an accounting of all charges and expenses to Plaintiffs' Counsel and Defendants' Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Altamaha

Bluff QSF Administrator. Plaintiffs' Counsel and Defendants' Counsel shall notify the Administrators of any objections to their charges and expenses within five (5) days of receipt. The Altamaha Bluff QSF Administrator will pay the Administrators' charges and expenses within ten (10) days of submission provided there are no unresolved objections. Any unresolved objections shall be submitted to the Special Master as set forth below for resolution and whose decision shall be binding.

C. Preliminary Approval of Proposed Consent Judgment and Order, Notification of Class and Objection Procedure

Plaintiffs and Defendants shall promptly move the Court for an Order granting preliminary approval of this [Proposed] Consent Judgment (the "Preliminary Approval Order"). The proposed Preliminary Approval Order that will be attached to the motion and shall be in a form agreed upon by Plaintiffs' Counsel and Defendants' Counsel. The Motion for Preliminary Approval shall request that the Court: (i) approve the [Proposed] Consent Judgment as set forth herein as being within the range of fair, adequate and reasonable; (ii) approve the Notice program as overviewed herein and as set forth in more detail in the Motion for Preliminary Approval including the form and content of the Notices which will be attached to the Motion for Preliminary Approval; and (iii) schedule a Final Approval hearing for a time and date mutually convenient for the Court, Plaintiffs' Counsel and Defendants' Counsel, at which time the Court will conduct an inquiry into the fairness of the [Proposed] Consent Judgment, determine whether it was made in good faith, and determine whether to approve the [Proposed] Consent Judgment and Plaintiffs' Counsel's application for attorneys' fees, costs and expenses for any Service Award to Class Representatives (the "Final Approval Hearing").

Notice of the [Proposed] Consent Judgment shall be sent to all those set forth on Exhibit

B. The proposed notice to the Class Members shall include, among other information; a

description of the material terms of the [Proposed] Consent Judgment; a description of the administration process; the timing of the calculation of individual refund amounts; a date by which the Class Members may object to the fee and expense motion; a date by which the Class Members may object to the calculation of individual refund amounts; the address of the webpage contained on the County's website where Class Members may access this [Proposed] Consent Judgment and other related documents and information; the date that the Final Approval Hearing will occur; and the procedure for the Class Members to object (the "Notice"). A form of Notice to be sent to the Class will be submitted to the Court as an Exhibit to the Motion for Preliminary Approval. Notice will be provided by U.S. Mail to the last known address for each taxpayer set forth in Exhibit B. An advertisement will be placed in The Press Sentinel containing the information provided in the Notice and directing taxpayers to the webpage on the County's website.

Objections to the [Proposed] Consent Judgement or to the Fee Petition and Service Awards must be mailed to the Clerk of Court, Plaintiffs' Counsel and Defendants' Counsel. For an objection to be considered by the Court, the objection must be received by the Court, Plaintiffs' Counsel and Defendants' Counsel at least fifteen (15) days prior to the Final Approval Hearing. For an objection to be considered by the Court, the objection must also set forth:

- a. The name of the Lawsuit;
- b. The objector's full name, address and telephone number;
- c. An explanation of the basis upon which the objector claims to be a Class Member;
- d. All grounds for the objection, accompanied by any legal support for the objection known to the objector or the objector's counsel;

- e. The number of times the objector has objected to a class action settlement within the five (5) years preceding the date on which the objector files the objection, the caption of each case in which the objector has made such objection, and a copy of any orders or opinions to or ruling upon the objector's prior such objections that were issued by any court in each listed case;
- f. The identity of all counsel who represented the objector, including any former or current counsel who may be entitled to any compensation for any reason related to the objection to the Consent Judgment or to Fee Petition, and Service Awards;
- g. The number of times the objector, his/her counsel and/or counsel's law firm have objected to a class action settlement within the last five (5) years preceding the date the objector files the objection, the caption of each case in which the counsel or the firm has made such objection, and a copy of any order or opinions related to or ruling upon counsel or the firm's prior such objections that were issued by any court in each listed case;
- h. Any and all agreements that relate to the objection or the process of objecting – whether written or verbal – between the objector or objector's counsel and any other person or entity;
- i. The identity of all counsel representing the objector who will appear at the Final Approval Hearing;
- j. A list of all persons which will be called to testify at the Final Approval Hearing in support of the objection;

k. A statement confirming whether the objector intends to personally appear and/or testify at the Final Approval Hearing; and

l. The objector's signature (an attorney's signature is not sufficient).

The Court, in its discretion, may determine which, if any, Class Member(s) who objected and who requested to appear at the Final Approval Hearing will be entitled to appear and be heard. Any Class Member who fails to object in the manner set forth in this Section shall be deemed to have forever waived his or her objections and forfeit any and all rights the Class Member may otherwise have to appear separately and/or to object, and shall be bound by all the terms of this [Proposed] Consent Judgment and by all proceedings, orders and judgments in the Lawsuits.

D. Fees and Expenses

Class Counsel intends to file a motion for attorneys' fees and expenses to be awarded as well as a motion for a class service payment to the Class Representatives at least twenty (20) days prior to the Final Approval Hearing. Class Counsel intends to seek the payment of attorneys' fees from the Aggregate Refund Fund plus documented out of pocket costs and expenses for prosecuting this action ("Fee Petition"). Any award of attorneys' fees, costs and expenses to Class Counsel shall be payable solely out of the Aggregate Refund Fund and is subject to Court approval. Defendants take no particular position in favor or against the ultimate amount requested in such Fee Petition and intends to defer such decision to the judgment and discretion of the Court.

Additionally, Class Counsel intends to file on behalf of Class Representatives a petition for class service payment from the Aggregate Refund Fund ("Class Service Petition"). Defendants take no particular position in favor or against the ultimate amount requested in such Class Service Petition and intends to defer such decision to the judgment and discretion of the Court.

Not more than Thirty-Five (35) days following the date of notice to the Class as described below, the Court, if necessary, will hold a hearing to resolve any objections and pending motions and will determine the amount of fees and expenses to be paid to Class Counsel and fees to be paid to the Class Representatives. Class Counsels' fees and expenses, Class Representatives' fees and fees regarding the administration of the Aggregate Refund Fund are collectively referred to as "Fees and Expenses". Fees and Expenses are to be paid from the Aggregate Refund Fund.

The Attorney's Fees and Expenses and Service Payments shall be paid to a Qualified Settlement Fund under Section 468B of the Internal Revenue Code to be identified and established prior to and to be specified in the Final Order.

Fees and expenses awarded by the Court to Class Counsel shall be payable from the Aggregate Refund Fund upon award and shall be paid by the Altamaha Bluff QSF Administrator within thirty-five (35) days from the date of the Court Order approving same, subject to the availability of sufficient funds in the Aggregate Refund Fund with any remaining fees and expenses owed to be paid at such time as additional funds are placed into the Aggregate Refund Fund sufficient to satisfy the award of fees and expenses to Class Counsel. Fees and expenses awarded to Class Counsel shall be paid notwithstanding the existence of any timely filed objections thereto, or potential for appeal therefrom, or collateral attack on the award or this [Proposed] Consent Judgment or any part thereof, subject to Class Counsel's obligation to make appropriate refunds or repayments to the Aggregate Refund Fund plus accrued interest at the same net rate as is earned by the Aggregate Refund Fund, if and when, as a result of any appeal and/or further proceedings on remand, or successful collateral attack, the fee or expense award is reduced or reversed.

E. Final Approval Order and Entry of Consent Judgment

Plaintiffs shall file their Motion for Final Approval of Consent Judgment, the Fee Petition and the Class Service Petition no later than seven (7) days prior to the date of the Final Approval Hearing. The Court, if necessary, will hold a hearing to resolve any objections properly submitted and enter the Consent Judgment and award attorneys' fees and expenses and service awards for Class Representatives. The Motion for Final Approval of the Consent Judgment will contain a proposed Final Order in a form agreed to by Plaintiffs' Counsel and Defendants' Counsel. Such Final Order shall, among other things:

- a. Determine that the [Proposed] Consent Judgment is fair, adequate and reasonable;
- b. Determine that the Class has been fairly and adequately represented;
- c. Determine that the Notice provided satisfies Due Process requirements;
- d. Enter a final order and judgment giving effect to the terms of this [Proposed] Consent Judgment;
- e. Rule on the Fee Petition and award Attorneys' Fees and Expenses Payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- f. Rule on the Class Service Petition and award Class Service Payment as may be determined to be fair, adequate, and reasonable in the discretion of the Court;
- g. Bar and enjoin Plaintiffs and all Class Members from asserting any of the Released Claims;
- h. Release Defendants and Released Parties as set forth in Section J(1);
- i. Direct the payment of the Aggregate Refund Fund as provided herein;

- j. Reserve the Court's continuing and exclusive jurisdiction over the Parties to this [Proposed] Consent Judgment, to administer, supervise, construe and enforce this [Proposed] Consent Judgment in accordance with its terms; and
- k. Amend Class Certification Order to Add Refund Claims for 2018 and 2019.

F. Identification of Class Members and Calculation of Individual Refunds

Following Final Approval of the Consent Judgment, the Administrators are directed to identify the Class and Class Members and determine the refunds owed based on the difference in taxes paid and the difference in taxes that would have been owed based on the based on the 2008 large acreage schedules created by Kenneth Voss attached hereto as Exhibit A (the "Voss Schedules"). In performing the analysis the Administrators are to use the existing Accessibility and Desirability grades and acreage as reflected in the current property tax cards for each Class Member's property from 2011 through 2019 and perform any analysis deemed necessary in order to determine the taxes that would have been owed for Class Members' properties for 2011 through 2019 under the Voss Schedules and refund to be paid measured by the taxes paid for each year less the calculated taxes owed under the Voss Schedules. "Class" means Wayne County taxpayers who own large acreage parcels (parcels consisting of twenty-five [25] or more acres) containing timberland in Wayne County, Georgia who were issued tax bills in any year from 2011 through 2019 by and paid property taxes based on the Invalid 2008 Revaluation, whose property was not enrolled in either the "Conservation Use Valuation Assessment" ("CUVA") or the "Forest Land Protection Act" ("FLPA") programs for the year in which taxes were paid based on the Invalid 2008 Revaluation and who did not file an ad valorem tax appeal for such tax year. "Class Member" or "Class Members" means a member or members of the Class. The Administrators will identify the Class Members who are entitled to refunds as follows:

The Administrators shall be given full access to the records of and full cooperation by Defendants' departments including, but not limited to, Information Technology, the BOA's Office and Tax Commissioner's Office in order to identify Class Members, confirm the identity of Class Members, obtain missing information for taxpayers in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members.

The identification of Class Members entitled to refunds and the amount of the individual refunds due to such Class Members is to be completed within nine (9) months of final approval of this Order.

The County and individual taxpayers shall have the right to object to the calculation of any individual refund calculations made by the Administrators including asserting any individual defenses to such individual's entitlement to the refund or the amount thereof. Such objection shall be filed with the Special Master as defined below within forty-five (45) days of the Administrators' notice of completion of the individual refund calculation.

Finally, the page on the County's website will provide a claim form for any taxpayers not identified as Class Members by the Administrators to submit in the event they believe they are entitled to a refund with a time limit of forty-five (45) days from the posting of the individual refund calculation on the County's website. The Administrators shall review any such claims by additional taxpayers and determine whether they are in fact entitled to any refund, submit their conclusions to the taxpayer and Defendants who shall have fifteen (15) days to object to the Administrators' findings. Any such objections shall be heard by the Special Master as defined below. The Special Master's ruling is final and binding, except as to questions of law, which are subject to review by the Judge and/or any appellate court of this state with jurisdiction over the subject matter.

G. Administration of the Class

The individual Class Member refund amounts for each applicable refund year will be posted on a page on the County's website along with information about how a Class Member can object to individual refund amounts.

After the Administrators identify the Class Members entitled to refunds and calculate the individual refunds amounts, the Administrators will divide the Class Members into the following categories for purposes of distributing the refunds to the Class Members:

- Class Members still owning the property for which a refund is determined to be owed (hereinafter "Category 1 Class Members").
- Class Members no longer owning the property for which a refund is determined to be owed (hereinafter "Category 2 Class Members").

A claim form for collection of individual refunds for Category 2 Class Members will be submitted to the Court for approval along with the Motion for Preliminary Approval (the "Claim Form"). Additionally, a page will be created on the County's website providing the information contained in the Claim Form for the collection individual refunds.

For Category 2 Class Members, the Claim Form will be sent to what is believed to be the current mailing address with a form requiring that the taxpayer certify that he or she is the same taxpayer for which the refund has been calculated. The taxpayer shall have sixty (60) days to return the certification. The refund shall be mailed in accordance with the timing procedures set forth below.

Rita Spalding is appointed Special Master to rule on any individual defenses or disputes in the individual refund calculation and administration process. The Special Master's decision shall be final and binding. The fees and expenses of the Special Master shall be paid from the Aggregate

Refund Fund. In the event that Rita Spalding cannot serve, a substitute Special Master consented to by the Parties shall be appointed.

All Category 1 Class Members and those Category 2 Class Members who returned a properly executed Claim Form shall be the “Qualified Class Members” to whom refunds shall be paid as set forth below. The individual refund amounts shall be mailed to the Class Members in accordance with the timing procedures set forth below.

H. Qualified Class Member Refunds

Each Qualified Class Member will receive his or her pro-rata share of his or her calculated tax refund up to 100% of the total calculated refund due from the Aggregate Refund Fund, less Fees and Expenses (the “Pro-Rata Tax Refund”). “Pro rata” shall mean the proportion each Qualified Class Member’s Pro-Rata Refund bears to the total Aggregate Refund Fund. This percentage shall be used to calculate each Qualified Class Member’s pro rata share of the Fees and Expenses. Upon identification of all Qualified Class Members and determination of the Pro-Rata Tax Refund for each and determination of all Fees and Expenses, the Aggregate Refund Fund shall be divided by the sum of the Pro-Rata Tax Refund for each Qualified Class Member. The resulting percentage shall be each Qualified Class Member’s portion of the Fees and Expenses (“Pro-Rata Percentage of Fees and Expenses”). The product of the Pro-Rata Percentage of Fees and Expenses times the Fees and Expenses shall be deducted from the sum of each Qualified Class Member’s Pro-Rata Tax Refund and the remainder shall be the amount distributed to each Qualified Class Member as set forth herein.

I. Refund Payment Process

Within thirty (30) days of the later of the expiration of the period for objecting to individual refund amounts or a final ruling by the Special Master on any individual refund calculation, the

Administrators shall identify to the Altamaha Bluff QSF Administrator the amount of refund due each taxpayer and the address to which the refund is to be mailed the Category 1 Class Members. The Altamaha Bluff QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members as follows:

- 1) $\frac{1}{2}$ of the Pro-Rata tax refund prior to December 31, 2021;
- 2) $\frac{1}{2}$ of the Pro-Rata tax refund prior to December 31, 2022.

Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrators shall identify to the Altamaha Bluff QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of refund due each taxpayer and the address to which the refund is to be mailed. The Altamaha Bluff QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members as follows:

- 1) $\frac{1}{2}$ of the Pro-Rata tax refund prior to December 31, 2021;
- 2) $\frac{1}{2}$ of the Pro-Rata tax refund prior to December 31, 2022.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Altamaha Bluff QSF Administrator (the "Expiration Date"). Following the Expiration Date, all monies remaining in the Aggregate Refund Fund after all payments have been made as outlined herein shall be returned pro rata to the County and School Board in a manner proportionate with their respective contributions to the Aggregate Refund Fund.

The Altamaha Bluff QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Plaintiffs' Counsel and Defendants' Counsel upon request. The Altamaha Bluff QSF Administrator shall file a notice of completion of administration ("Notice of Completion"),

the form of which shall be included in the Motion for Final Approval, with the Court within thirty (30) days of completion of the administration and return of any remaining funds from the Aggregate Refund Fund Account to the County and School Board pro-rata with their respective contribution of funds to the Aggregate Refund Fund.

J. General Provisions

1. Released Claims

Plaintiffs and Class Members agree to release and forever discharge, and by this Agreement do, for themselves, their heirs, executors and administrators, release and forever discharge Defendants, its past, present and future parent and affiliate corporations, offices and departments, and their respective past, present and future divisions, subsidiaries, affiliates and related governmental entities and their successors, assigns, directors, officers, employees, attorneys, agents and representatives, personally and as directors, officers, employees, attorneys, agents, or representatives (collectively, the "Releasees"), of and from all manner of action and actions, causes and causes of action, sums of money, covenants, contracts, controversies, agreements, promises, damages (including, but not limited to, attorneys fees), claims and demands that were or could have been asserted in the Lawsuits related to or arising out of any and all claims for overpayment of taxes or tax based on the Invalid 2008 Revaluation resulted in illegal taxation entitling Plaintiffs and class members to tax refunds under O.C.G.A. § 48-5-380 from 2011 through tax year 2019, whether in law or in equity, which he/she ever had, may have had, now has or which his/her heirs, executors or administrators hereinafter can, shall or may have as a result of any act or omission by the Releasees, whether known or unknown, asserted or unasserted, suspected or unsuspected (the "Released Claims").

2. Scope of Releases

The Parties acknowledge that (a) they may subsequently discover facts in addition to, or different from, those that they now know or believe to be true with respect to the Plaintiffs' and Class Members' Released Claims, or that could have been asserted with respect to the Plaintiffs' and Class Members' Released Claims; and (b) they may have sustained or may yet sustain damages, costs, or expenses that are presently unknown and that relate to the Plaintiffs' and Qualified Class Members' Released Claims. The Parties acknowledge, however, that they have negotiated, agreed upon and entered into this Agreement with full knowledge of these possibilities, and agree that this Agreement shall not be affected in any manner whatsoever if any of these possibilities occur.

3. Effect of Failure to Grant Final Approval

In the event that the Court fails to enter an Order granting Final Approval to this [Proposed] Consent Judgment, the Lawsuits shall resume, this [Proposed] Consent Judgment and any Order granted pursuant to this [Proposed] Consent Judgment, including but not limited to the Preliminary Approval Order shall have no res judicata or collateral estoppel effect and shall be of no force or effect, and the Parties' rights and defenses shall be restored without prejudice as if this [Amended Proposed] Consent Judgment had never been entered into unless either: (1) Plaintiffs and Defendants agree in writing to a modification of the [Amended Proposed] Consent Judgment and obtain approval of the [Amended Proposed] Consent Judgment with such agreed to modification, or (2) Plaintiffs and Defendants successfully obtain reversal of the decision denying entry of the Order granting Final Approval to this [Amended Proposed] Consent Judgment after reconsideration or appellate review.

4. Continuing Jurisdiction


The Court shall retain jurisdiction over the interpretation and implementation of this [Proposed] Consent Judgment, as well as any matters arising out of, or related to, the interpretation or implementation of this [Proposed] Consent Judgment.

SO ORDERED. This 31st day of Aug ., 2020.


Judge David L. Cavender

I HAVE READ THIS [PROPOSED] CONSENT JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF ALL CLASS MEMBERS.

ROBERTS TATE, LLC

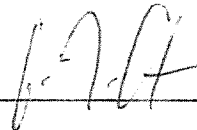

James L. Roberts, IV
Georgia Bar No. 608580
jroberts@robertstate.com

ATTORNEYS FOR PLAINTIFFS

Post Office Box 21828
St. Simons Island, Georgia 31522
(912) 638-5200
(912) 638-5300 – Fax

I HAVE READ THIS [PROPOSED] CONSENT JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF DEFENDANTS.

BROWN, READDICK, BRUMGARTNER
CARTER, STRICKLAND & WATKINS,
LLP

A handwritten signature in dark ink, appearing to read "G. Todd Carter", is written over a horizontal line.

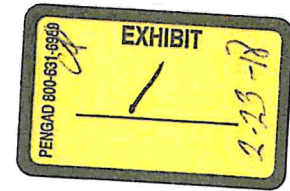
G. Todd Carter
State Bar No. 113601

5 Glynn Avenue
Post Office Box 220
Brunswick, Georgia 31521
(912) 264-8544
(912) 264-9667 – Fax

ATTORNEYS FOR DEFENDANTS

EXHIBIT A

Exhibit “A”



REAL PROPERTY APPRAISERS • CONSULTANTS • MARKET ANALYSTS

To: Wayne County Board of Tax Assessors

From: Kenneth Voss, MAI, SRA, CAE

Subject: Wayne County Large Acreage Land Schedule-2008

Date: January 2, 2014

Reference: The Wayne County Board of Tax Assessors engaged Kenneth Voss & Associates, LLC to develop a retrospective "Large Acreage Land Schedule," as of January 1, 2008. The Georgia Appraisers Procedures Manual (APM), Uniform Standards of Professional Appraisal Practice (USPAP), and other reference material were reviewed to ensure compliance with applicable laws and standards.

Traditional appraisal methodology were utilized in this valuation project.

The Scope of Work (SOW) undertaken during the preliminary stage, included the following:

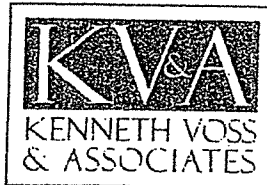
- Review of 2005, 2006, and 2007 sales
- Review of property record card(s) for each sale analyzed
- Review of deed for each sale analyzed
- Review of recorded plat, if applicable, for each sale analyzed
- Review of soil class(s) for each sale analyzed (soil classes are the same as developed by the Georgia DOR)
- Review aerial photograph of each sale to determine property characteristics
- Review of PT-61 for each sale analyzed
- Physical inspection of each sale
- Land sale verification questionnaire sent by certified mail to each grantee noted on property record card and further verified with PT-61
- Engaged Mr. Jimmy Nolan, Project Manager, Carl Vinson Institute of Government, University of Georgia, developed accessibility criteria
- Wayne County BOA engaged Mr. Steve Carter, Timber Consultant, to developed timber values, of random sales

The SOW undertaken during the development stage, included the following:

- Developed Wayne County land sales map
- Analyzed returned land sale questionnaire
- Developed accessibility and desirability factors for nine (9) soil classes as required by the Georgia APM using linear regression
- Developed a Wayne County land map for accessibility and desirability
- Developed median timber value
- Developed median value of sales analyzed, before and after removal of improvement value

KENNETH W. VOSS, MAI, SRA, CAE

JOHN McFARLAND, ASSOCIATE APPRAISER • HEIDI McFARLAND, EXECUTIVE OFFICE MANAGER • JUDI VOSS, MARKETING DIRECTOR
PO BOX 190054 • ATLANTA, GEORGIA 31119 • TEL: (404) 869-7970 • FAX: (404) 869-1985 • CELL: (404) 822-9595



- Developed a median benchmark value of \$1,800 per acre
- Developed \$1,500 per acre as a benchmark value, after removing median timber value
- Estimated breakpoint for large acreage land tracts at 25.00 acres
- Developed a benchmark per acre value for each soil class, illustrated below

Developed land value for each soil class

#1	#2	#3	#4	#5	#6	#7	#8	#9
\$2,500	\$2,000	\$1,500	\$1,250	\$1,150	\$950	\$850	\$750	\$650

The Sales comparison approach was developed to estimate values, which in this instance, were 47 identifiable land parcels, with 194 sub-groups, containing approximately 46,360.36 acres.

Portions of the APM are noted below, as reference to assist the appraiser in developing the Wayne County Large Acreage Schedule:

1. Site analysis, collect and analyze the trends and factors affecting the value of the subject property, such as its accessibility and desirability. Site specific data is location, frontage, width, depth, shape, area, topography, drainage, soil condition, and soil productivity (560-11-10-.09(3)(a)(1)).

A representative "benchmark price" per acre will be established, and adjusted for different productivity levels, size, and location.

2. Market research and verification shall build and maintain an up-to-date file of qualified sales as provided in 560-11-10-.09(2)(d)(1)(ii) (The Real Estate Transfer Tax Form PT-61, shall be the primary record source).

A true copy of the revised Wayne County Large Acreage Land Schedule is affixed to this letter. The copy contains 8 pages, ranging from 0.01 acres to 10,000.00 acres, plus.

A true copy of the values developed for this project, pertaining only to Rayonier Performance Fibers is affixed to this letter. The copy contains 5 pages, including parcel ID, acres, rate per class, A and D factors, soil numeric classification, factor, and value.

Should you have any questions, please contact Kenneth Voss, MAI, SRA, CAE, at 404-869-7970.


Sincerely,

Kenneth Voss, MAI, SRA, CAE

CERTIFICATION

I certify that, to the best of my knowledge and belief:

1. The statements of fact contained in this report are true and correct.
2. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and is my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
3. I have no present or prospective interest in the property that is the subject of this report, and no personal interest with respect to the parties involved.
4. I have no bias with respect to any property that is the subject of this report or to the parties involved with this assignment.
5. My engagement in this assignment was not contingent upon developing or reporting predetermined results.
6. My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of value opinion, the attainment of a stipulated result, or the concurrence of a subsequent event directly related to the intended use of this assignment.
7. The reported analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the requirements of the Code of Professional Ethics and Standards of Professional Appraisal Practice of the Appraisal Institute and the *Uniform Standards of Professional Appraisal Practice*, of the Appraisal Foundation.
8. I have made a personal inspection of the properties that are the subject of this report.
9. Mr. Jimmy Noland and Mr. Steve Carter provided significant real property appraisal assistance to the person signing this certification.
10. The use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives.
11. I certify that the use of this report is subject to the requirements of the Assignment Institute relating to review by its duly authorized representatives.
12. As of the date of this report, Kenneth Voss, MAI, SRA, CAE, has completed the requirements under the continuing education program of the Appraisal Institute.


Kenneth Voss, MAI, SRA, CAE
State of Georgia, Certified General, #5763

Professional Qualifications

Kenneth Voss, MAI, SRA, CAE

Experience

Mr. Voss is the Principal of Kenneth Voss & Associates, LLC, in Atlanta, Georgia, a company specializing in market analyses and appraisals of real property. KVA engages in appraising, consulting, and market analysis within the commercial real estate industry since 2001. Experience includes valuation and market analyses relative to various commercial-type properties, including, but not limited to, apartments, condominiums, shopping centers, hotels, motels, land use developments, office buildings, special-use properties, and retail/service facilities. Prior to opening his own appraisal practice, Mr. Voss was associated with Hoffert & Associates, Southfield, Michigan, and a former Vice President with Tennenbaum & Associates, Kansas City, Missouri. Mr. Voss is also an independent contractor with Team Consulting. Mr. Voss has spent over 40-years in county and state government, tax consulting and independent appraisal work. Mr. Voss has consulted with various taxing jurisdictions on complex properties and valuation issues.

Professional Designations and Certifications

MAI Appraisal Institute Professional Designation

SRA Appraisal Institute Professional Designation

CAE International Association of Assessing Officers Professional Designation

Senior National Instructor, IAAO Courses 101, 102, 112, various seminars and workshops

Licensed Certified General Real Estate Appraiser: Arizona, Georgia and South Carolina

Georgia Department of Revenue, Appraiser IV Certification (Chief Appraiser, Henry County, Georgia)

Certified Hearing Officer, State of Georgia

Author and Lecturer

"Highest and Best Use," National Association of Review Appraiser, 1989

Mr. Voss served as a moderator and speaker at various Annual Conferences and seminars hosted by the International Association of Assessing Officers, State Judges Association, Georgia Association of Assessing Officials, ABA/IPT Advanced Tax Seminar, and other appraisal organizations

Education

Bachelor of Arts, East Carolina University, Greenville, North Carolina

Master of Arts, Lindenwood College, St. Charles, Missouri; emphasis in Real Estate

Various real estate courses offered by the Appraisal Institute and other appraisal organizations including Highest and Best Use Analysis, Standards of Professional Appraisal Practice, Advanced Income Capitalization, and Advanced Applications. Various valuation/evaluation seminars and courses completed under the Appraisal Institute and International Association of Assessing Officers.

Professional Organizations

Appraisal Institute (AI)

Atlanta Chapter, Appraisal Institute

International Association of Assessing Officers (IAAO)

Georgia Association of Assessing Officials

Marine Corps Reserve Officers Association (MCROA)

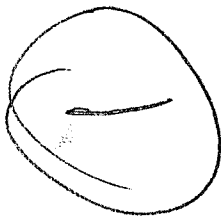
Kenneth Voss & Associates, LLC

Professional Qualifications

PROPERTY TYPES APPRAISED

Lodging Facilities:	Limited Service, Hampton Inns, Holiday Inn Express, Full Service, Hilton, Holiday Inn Crown Plaza, Ritz-Carlton Resort (Hawaiian Village, Honolulu, Hawaii)
Large Industrial Complexes:	Alcoa Aluminum, Alcoa, Tennessee (1,000,000/SF +) Engelhard Kaolin Plants, Irwin, Georgia (300 improvements) Boeing Aircraft, Mesa, Arizona Hughes Electronics, Mesa, Arizona
Anchor Department Stores:	Dillard's, Atlanta, Georgia Dillard's, Douglasville, Georgia Macy's, Duluth, Georgia Macy's, Clayton, Georgia
Retail Stores:	CVS Eckerd Walmart
Warehouse, Distribution:	Goodyear, McDonough, Georgia (1,000,000/SF +) Walmart, South Carolina Dollar General, Alachua, Florida Mars Candies, Marietta, Georgia
Land:	Subdivision Analysis for development Timber land and large land tracts Conservation easements Agricultural
Special Use:	Ethanol Plants Landfills Assisted Living Facilities Paper Mill, Jesup, Georgia (Rayonier) Michigan Bell Telephone, Upper Peninsula, Michigan (121 sites)
Expert Witness:	United States Virgin Islands Elkhart County, Indiana Gwinnett County, Georgia DeKalb County, Georgia Douglas County, Georgia Ebert County, Georgia Washington, County, Georgia Wayne County, Georgia
Review Appraiser:	Shopping Centers Multi-family Complexes (Apartments) Land tracts (Subdivision) Assisted Living Facilities A variety of other commercial type property

Kenneth Voss & Associates, LLC



Wayne County: Rural Large Acreage Land Schedule-2008

Accessibility and Desirability Factors

Acres		Accessibility and Desirability Factors								
		1	2	3	4	5	6	7	8	9
0.01 to 0.25	A	6.7902	5.0927	3.3951	3.0556	2.7161	2.5463	2.2068	2.0371	1.8673
	B	5.6585	4.2439	2.8293	2.5463	2.2634	2.1219	1.8390	1.6976	1.5561
	C	4.5268	3.3952	2.2634	2.0371	1.8107	1.6976	1.4712	1.3580	1.2449
	D	3.3951	2.5463	1.6976	1.5278	1.3580	1.2732	1.1034	1.0185	0.9337
	E	2.9424	2.2068	1.4712	1.3241	1.1770	1.1034	0.9563	0.8827	0.8092
0.26 to 0.50	A	6.7875	5.0906	3.3938	3.0544	2.7150	2.5453	2.2059	2.0363	1.8666
	B	5.6563	4.2422	2.8281	2.5453	2.2625	2.1211	1.8383	1.6969	1.5555
	C	4.5250	3.3938	2.2625	2.0363	1.8100	1.6969	1.4706	1.3575	1.2444
	D	3.3938	2.5453	1.6969	1.5272	1.3575	1.2727	1.1030	1.0181	0.9333
	E	2.9413	2.2059	1.4706	1.3236	1.1765	1.1030	0.9559	0.8824	0.8089
0.51 to 0.99	A	6.7845	5.0884	3.3923	3.0530	2.7138	2.5442	2.2050	2.0354	1.8657
	B	5.6538	4.2403	2.8269	2.2615	2.2615	2.1202	1.8375	1.6961	1.5548
	C	4.5230	3.3923	2.2615	2.0340	1.8092	1.6961	1.4700	1.3569	1.2438
	D	3.3923	2.5442	1.6961	1.5265	1.3569	1.2721	1.1025	1.0177	0.9329
	E	2.9400	2.2050	1.4700	1.3230	1.1760	1.1025	0.9555	0.8820	0.8085
1.00 TO 1.99	A	6.7815	5.0861	3.3908	3.0517	2.7126	2.5431	2.2040	2.0345	1.8649
	B	5.6513	4.2384	2.8256	2.5431	2.2605	2.1192	1.8367	1.6954	1.5541
	C	4.5210	3.3908	2.2605	2.0345	1.8084	1.6954	1.4693	1.3563	1.2433
	D	3.3908	2.5431	1.6954	1.5258	1.3563	1.2715	1.1020	1.0172	0.9325
	E	2.9387	2.2040	1.4693	1.3224	1.1755	1.1020	0.9551	0.8816	0.8081

Acres		1	2	3	4	5	6	7	8	9
2.00 TO 2.99										
A	6.7698	5.0774	3.3849	3.0464	2.7079	2.5387	2.2002	2.0309	1.8617	
B	5.6415	4.2311	2.8208	2.5387	2.2566	2.1156	1.8335	1.6925	1.5514	
C	4.5132	3.3849	2.2566	2.0309	1.8053	1.6925	1.4668	1.3540	1.2411	
D	3.3849	2.5387	1.6925	1.5232	1.3540	1.2693	1.1001	1.0155	0.9308	
E	2.9336	2.2002	1.4668	1.3201	1.1734	1.1001	0.9534	0.8801	0.8067	

Acres		1	2	3	4	5	6	7	8	9
3.00 TO 3.99										
A	6.7581	5.0686	3.3791	3.0411	2.7032	2.5343	2.1964	2.0274	1.8585	
B	5.6318	4.2238	2.8159	2.5343	2.2527	2.1119	1.8303	1.6895	1.5487	
C	4.5054	3.3791	2.2527	2.0274	1.8022	1.6895	1.4643	1.3516	1.2390	
D	3.3791	2.5343	1.6895	1.5206	1.3516	1.2671	1.0982	1.0137	0.9292	
E	2.9285	2.1964	1.4643	1.3178	1.1714	1.0982	0.9518	0.8786	0.8053	

Acres		1	2	3	4	5	6	7	8	9
4.00 TO 4.99										
A	6.7464	5.0598	3.3732	3.0359	2.6986	2.5299	2.1966	2.0239	1.8553	
B	5.6220	4.2165	2.8110	2.5299	2.2488	2.1083	1.8272	1.6866	1.5461	
C	4.4976	3.3732	2.2488	2.0239	1.7990	1.6866	1.4617	1.3490	1.2368	
D	3.3732	2.5299	1.6866	1.5179	1.3493	1.2650	1.0963	1.0120	0.9276	
E	2.9234	2.1926	1.4617	1.3155	1.1694	1.0963	0.9501	0.8770	0.8039	

Acres		1	2	3	4	5	6	7	8	9
5.00 TO 5.99										
A	6.7347	5.0510	3.3674	3.0306	2.6939	2.5255	2.1888	2.0204	1.8520	
B	5.6123	4.2092	2.8061	2.5255	2.2449	2.1046	1.8240	1.6837	1.5434	
C	4.4898	3.3674	2.2449	2.0204	1.7959	1.6837	1.4592	1.3469	1.2347	
D	3.3674	2.5255	1.6837	1.5133	1.3469	1.2628	1.0944	1.0102	0.9260	
E	2.9184	2.1888	1.4592	1.3133	1.1673	1.0944	0.9485	0.8755	0.8026	

Acres		1	2	3	4	5	6	7	8	9
6.00 TO 6.99										
A	6.7230	5.0423	3.3615	3.0254	2.6892	2.5211	2.1850	2.0169	1.8488	
B	5.6025	4.2019	2.8013	2.5211	2.2410	2.1009	1.8208	1.6808	1.5407	
C	4.4820	3.3615	2.2410	2.0169	1.7928	1.6808	1.4567	1.3446	1.2326	
D	3.3615	2.5211	1.6808	1.5127	1.3446	1.2606	1.0925	1.0085	0.9245	
E	2.9133	2.1850	1.4567	1.3110	1.1653	1.0925	0.9468	0.8740	0.8012	

Acres		1	2	3	4	5	6	7	8	9
7.00 TO 7.99										
A	6.7113	5.0335	3.3557	3.0201	2.6845	2.5167	2.1812	2.0134	1.8456	
B	5.5928	4.1946	2.7964	2.5167	2.2371	2.0973	1.8176	1.6778	1.5380	
C	4.4742	3.3557	2.2371	2.0134	1.7897	1.6778	1.4541	1.3423	1.2304	
D	3.3557	2.5167	1.6778	1.5100	1.3423	1.2584	1.0906	1.0067	0.9228	
E	2.9082	2.1812	1.4541	1.3087	1.1633	1.0906	0.9452	0.8725	0.7998	

Acres		1	2	3	4	5	6	7	8	9
8.00 TO 8.99										
A	6.6996	5.0247	3.3498	3.0148	2.6798	2.5124	2.1774	2.0099	1.8424	
B	5.5830	4.1873	2.7915	2.5124	2.2332	2.0936	1.8145	1.6749	1.5363	
C	4.4664	3.3498	2.2332	2.0099	1.7866	1.6749	1.4516	1.3399	1.2283	
D	3.3498	2.5124	1.6749	1.5074	1.3399	1.2562	1.0887	1.0049	0.9212	
E	2.9032	2.1770	1.4516	1.3064	1.1613	1.0887	0.9435	0.8709	0.7984	

Acres		1	2	3	4	5	6	7	8	9
9.00 TO 9.99										
A	6.6879	5.0159	3.3440	3.0096	2.6752	2.5080	2.1736	2.0064	1.8392	
B	5.5733	4.1799	2.7866	2.5080	2.2293	2.0900	1.8113	1.6720	1.5326	
C	4.4586	3.3440	2.2293	2.0064	1.7834	1.6720	1.4490	1.3376	1.2261	
D	3.3440	2.5080	1.6720	1.5048	1.3376	1.2540	1.0868	1.0032	0.9196	
E	2.8981	2.1736	1.4490	1.3041	1.1592	1.0868	0.9419	0.8694	0.7970	

Acres		1	2	3	4	5	6	7	8	9
10.00 TO 11.99										
A	6.6759	5.0069	3.3380	3.0042	2.6704	2.5035	2.1697	2.0028	1.8369	
B	5.5633	4.1724	2.7816	2.5035	2.2253	2.0862	1.8081	1.6690	1.5299	
C	4.4506	3.3380	2.2253	2.0028	1.7802	1.6690	1.4464	1.3352	1.2239	
D	3.3380	2.5035	1.6690	1.5021	1.3352	1.2517	1.0848	1.0014	0.9179	
E	2.8929	2.1697	1.4464	1.3018	1.1572	1.0848	0.9402	0.8679	0.7955	

Acres		1	2	3	4	5	6	7	8	9
12.00 TO 14.99										
A	6.6525	4.9894	3.3263	2.9936	2.6610	2.4947	2.1621	1.9958	1.8294	
B	5.5438	4.1578	2.7719	2.4947	2.2175	2.0789	1.8017	1.6631	1.5245	
C	4.4350	3.3263	2.2175	1.9958	1.7740	1.6631	1.4414	1.3305	1.2196	
D	3.3263	2.4947	1.6631	1.4968	1.3305	1.2473	1.0810	0.9979	0.9147	
E	2.8828	2.1621	1.4414	1.2972	1.1531	1.0810	0.9369	0.8648	0.7928	

Acres 15.00 TO 17.99	A	6.6174	4.9631	3.3087	2.9778	2.6470	2.4815	2.1507	1.9852	1.8198
	B	5.5145	4.1359	2.7573	2.4815	2.2058	2.0679	1.7922	1.6544	1.5165
	C	4.4116	3.3087	2.2058	1.9852	1.7646	1.6544	1.4338	1.3235	1.2132
	D	3.3087	2.4815	1.6544	1.4889	1.3235	1.2408	1.0753	0.9926	0.9099
	E	2.8675	2.1507	1.4338	1.2904	1.1470	1.0753	0.9320	0.8603	0.7886
		1	2	3	4	5	6	7	8	9
Acres 18.00 TO 20.99	A	6.5823	4.9367	3.2912	2.9620	2.6329	2.4684	2.1392	1.9747	1.8101
	B	5.4853	4.1139	2.7426	2.4684	2.1941	2.0570	1.7827	1.6456	1.5084
	C	4.3882	3.2912	2.1941	1.9747	1.7553	1.6456	1.4262	1.3165	1.2068
	D	3.2912	2.4684	1.6456	1.4810	1.3165	1.2342	1.0696	0.9873	0.9051
	E	2.8523	2.1392	1.4262	1.2835	1.1409	1.0696	0.9270	0.8557	0.7844
		1	2	3	4	5	6	7	8	9
Acres 21.00 TO 24.99	A	6.5589	4.9192	3.2795	2.9515	2.6236	2.4596	2.1316	1.9677	1.8037
	B	5.4658	4.0993	2.7329	2.4596	2.1863	2.0497	1.7764	1.6397	1.5031
	C	4.3726	3.2795	2.1863	1.9677	1.7490	1.6397	1.4211	1.3118	1.2025
	D	3.2795	2.4596	1.6397	1.4758	1.3118	1.2298	1.0658	0.9838	0.9018
	E	2.8422	2.1316	1.4211	1.2790	1.1369	1.0658	0.9237	0.8527	0.7816
		1	2	3	4	5	6	7	8	9
Acres 25.00 TO 29.99	A	6.5001	4.8751	3.2501	2.9250	2.6000	2.4375	2.1125	1.9500	1.7875
	B	5.4168	4.0626	2.7084	2.4375	2.1667	2.0313	1.7604	1.6250	1.4896
	C	4.3334	3.2501	2.1667	<u>1.9500</u>	1.7334	1.6250	1.4084	1.3000	1.1917
	D	3.2501	2.4375	1.6250	1.4625	1.3000	1.2188	1.0563	0.9750	0.8938
	E	2.8167	2.1125	1.4084	1.2675	1.1267	1.0563	0.9154	0.8450	0.7746
		1	2	3	4	5	6	7	8	9
Acres 30.00 TO 34.99	A	6.4416	4.8312	3.2208	2.8987	2.5766	2.4156	2.0935	1.9350	1.7714
	B	5.3680	4.0260	2.6840	2.4156	2.1472	2.0130	1.7466	1.6104	1.4762
	C	4.2944	3.2208	2.1472	1.9325	1.7178	1.6104	1.3957	1.2883	1.1810
	D	3.2208	2.4156	1.6104	1.4494	1.2883	1.2078	1.0468	0.9662	0.8857
	E	2.7914	2.0935	1.3957	1.2561	1.1165	1.0468	0.9072	0.8374	0.7676
		1	2	3	4	5	6	7	8	9

Acres		1	2	3	4	5	6	7	8	9
35.00 TO 39.99	A	6.3831	4.7873	3.1916	2.8724	2.8724	2.3937	2.0745	1.9149	1.7554
	B	5.3193	3.9894	2.6596	2.3937	2.1277	1.9947	1.7288	1.5958	1.4628
	C	4.2554	3.1916	2.1277	1.9149	1.7022	1.5958	1.3830	1.2766	1.1702
	D	3.1916	2.3937	1.5958	1.4362	1.2767	1.1968	1.0373	0.9575	0.8777
	E	2.7660	2.0745	1.3830	1.2447	1.1064	1.0373	0.8990	0.8298	0.7607

Acres		1	2	3	4	5	6	7	8	9
40.00 TO 44.99	A	6.3246	4.7435	3.1623	2.8461	2.5298	2.3717	2.0555	1.8974	1.7393
	B	5.2705	3.9529	2.6353	2.3717	2.1082	1.9764	1.7129	1.5812	1.4494
	C	4.2164	3.1623	2.1082	1.8974	1.6866	1.5812	1.3703	1.2649	1.1595
	D	3.1623	2.3717	1.5812	1.4230	1.2649	1.1859	1.0277	0.9487	0.8696
	E	2.7407	2.0555	1.3703	1.2333	1.0963	1.0277	0.8907	0.8222	0.7537

Acres		1	2	3	4	5	6	7	8	9
45.00 TO 49.99	A	6.2658	4.6994	3.1329	2.8196	2.5063	2.3497	2.0364	1.8797	1.7231
	B	5.2215	3.9161	2.6108	2.3497	2.0886	1.9581	1.6970	1.5665	1.4359
	C	4.1772	3.1329	2.0886	1.8797	1.6709	1.5665	1.3576	1.2532	1.1487
	D	3.1329	2.3497	1.5665	1.4098	1.2532	1.1748	1.0182	0.9399	0.8615
	E	2.7152	2.0364	1.3576	1.2218	1.0861	1.0182	0.8824	0.8146	0.7467

Acres		1	2	3	4	5	6	7	8	9
50.00 TO 74.99	A	6.2073	4.6555	3.1037	2.7933	2.4829	2.3277	2.0174	1.8622	1.7070
	B	5.1728	3.8796	2.5864	2.3277	2.0691	1.9398	1.6811	1.5518	1.4225
	C	4.1382	3.1037	2.0391	1.8622	1.6553	1.5518	1.3449	1.2415	1.1380
	D	3.1037	2.3277	1.5518	1.3966	1.2415	1.1639	1.0087	0.9311	0.8535
	E	2.6898	2.0174	1.3449	1.2104	1.0759	1.0087	0.8742	0.8069	0.7397

Acres		1	2	3	4	5	6	7	8	9
75.00 TO 99.99	A	5.9140	4.4360	2.9571	2.5296	2.3657	2.2178	1.9221	1.7743	1.6264
	B	4.9285	3.6964	2.4643	2.1080	1.9714	1.8422	1.6018	1.4789	1.3553
	C	3.9428	2.9571	1.9714	1.7743	1.5771	1.4786	1.2814	1.1828	1.0843
	D	2.9571	2.2178	1.4786	1.2648	1.1828	1.1090	0.9611	0.8871	0.8132
	E	2.5628	1.9221	1.2814	1.0962	1.0251	0.9611	0.8329	0.7688	0.7048

Acres 100.00 TO 149.99	A	1	2	3	4	5	6	7	8	9
		5.6214	4.2161	2.8107	2.5296	2.2486	2.1080	1.8270	1.6864	1.5459
	B	4.6845	3.5134	2.3423	2.1080	1.8738	1.7567	1.5225	1.4054	1.2882
	C	3.7476	2.8107	1.8738	1.6864	1.4990	1.4054	1.2180	1.1243	1.0306
	D	2.8107	2.1080	1.4054	1.2648	1.1243	1.0540	0.9135	0.8432	0.7729
	E	2.4359	1.8270	1.2180	1.0962	0.9744	0.9135	0.7917	0.7308	0.6699
Acres 150.00 TO 199.99	A	1	2	3	4	5	6	7	8	9
		5.0355	3.7766	2.5178	2.2660	2.0142	1.8883	1.6365	1.5107	1.3848
	B	4.1963	3.1472	2.0981	1.8883	1.6785	1.5736	1.3638	1.2589	1.1540
	C	3.3570	2.5178	1.6785	1.5107	1.3428	1.2589	1.0910	1.0071	0.9232
	D	2.5178	1.8830	1.2589	1.1330	1.0071	0.9442	0.8183	0.7553	0.6924
	E	2.1821	1.6365	1.0910	0.9819	0.8728	0.8183	0.7092	0.6546	0.6001
Acres 200.00 TO 299.99	A	1	2	3	4	5	6	7	8	9
		4.4493	3.3370	2.2247	2.0022	1.7797	1.6685	1.4460	1.3348	1.2236
	B	3.7078	2.7808	1.8539	1.6685	1.4831	1.3904	1.2050	1.1123	1.0196
	C	2.9662	2.2247	1.4831	1.3348	1.1865	1.1123	0.9640	0.8899	0.8157
	D	2.2247	1.6685	1.1123	1.0011	0.8899	0.8342	0.7230	0.6674	0.6118
	E	1.9280	1.4460	0.9640	0.8676	0.7712	0.7230	0.6266	0.5784	0.5302
Acres 300.00 TO 399.99	A	1	2	3	4	5	6	7	8	9
		3.2775	2.4581	1.6388	1.4749	1.3110	1.2291	1.0652	0.9833	0.9013
	B	2.7313	2.0484	1.3656	1.2291	1.0925	1.0242	0.8877	0.8194	0.7511
	C	2.1850	1.6388	1.0925	0.9833	0.8740	0.8194	0.7101	0.6555	0.6009
	D	1.6388	1.2291	0.8194	0.7374	0.6555	0.6145	0.5326	0.4916	0.4507
	E	1.4203	1.0652	0.7101	0.6391	0.5681	0.5326	0.4616	0.4261	0.3906
Acres 400.00 TO 499.99	A	1	2	3	4	5	6	7	8	9
		2.1057	1.5793	1.0529	0.9476	0.8423	0.7896	0.6844	0.6317	0.5791
	B	1.7548	1.3161	0.8774	0.7896	0.7019	0.6580	0.5703	0.5264	0.4826
	C	1.4038	1.0529	0.7019	0.6317	0.5615	0.5264	0.4562	0.4211	0.3860
	D	1.0529	0.7896	0.5264	0.4738	0.4211	0.3948	0.3500	0.3500	0.3500
	E	0.9125	0.6844	0.4562	0.4106	0.3650	0.3500	0.3500	0.3500	0.3500

Acres										
3,500.00 TO 4,999.99		1	2	3	4	5	6	7	8	9
A		1.00000	0.80000	0.6000	0.4000	0.3500	0.3500	0.3500	0.3500	0.3500
B		0.80000	0.60000	0.4000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
C		0.60000	0.40000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
D		0.40000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
E		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500

Acres										
5,000.00 TO 7,499.99		1	2	3	4	5	6	7	8	9
A		0.80000	0.60000	0.4000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
B		0.60000	0.40000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
C		0.40000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
D		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
E		0.35000	0.35000	0.3450	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500

Acres										
7,500.00 TO 9,999.99		1	2	3	4	5	6	7	8	9
A		0.60000	0.40000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
B		0.40000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
C		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
D		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
E		0.35000	0.35000	0.3450	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500

Acres										
10,000.00 plus		1	2	3	4	5	6	7	8	9
A		0.40000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
B		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
C		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
D		0.35000	0.35000	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500
E		0.35000	0.35000	0.3450	0.3500	0.3500	0.3500	0.3500	0.3500	0.3500

EXHIBIT B

Number Count	Parcel Number	Owner Name	Address	City	State	Zip
1	3-1	FGTA Timberlands LLC	% HANCOCK FOREST MGT INC., 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
2	4-11	Reddy, Y R In trust for Y Devendra Reddy	PO BOX 557	Baxley	GA	31515
3	5-6	Herndon, Glynn	2980 KVILL ROAD	Odum	GA	31555
4	6-3	Lightsey, Shirlene	% GLYNN HERNDON 2980 KVILL ROAD	Odum	GA	31555
5	7-8	Herndon, Inez T et al	607 MAIN STREET	Blackshear	GA	31516
6	11-5-4	Prescott, William R Jr.	10611 SOUTH RIVER LANE	Cornell	MI	49818
7	12-1	John Hancock Life Ins Co	% HANCOCK FOREST MGT INC 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
8	13-1	FTGA Timberlands, LLC	% HANCOCK FOREST MGT INC 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
9	14-11	FGTA Timberlands LLC	% HANCOCK FOREST MGT INC 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
10	16-3	FGTA Timberlands LLC	% HANCOCK FOREST MGT INC 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
11	16-5-3	Griffin, Tommy	2350 Sumner Rd NE	Surrency	GA	31563
12	16-5-3	LAMB WILLIAM W & GLORIA S	136 ANDREA ST	Baxley	GA	31513
13	017-1	Flowers, Sumpter III et al	303 Jordan Road	Screven	GA	31560
14	20-3	Sheffield, Robert J	3285 ODUM RITCH ROAD	Screven	GA	31560
15	20-10	Denison, Nicky L	3131 GRANNY CROSBY ROAD	Screven	GA	31560
16	21-23	Lott, Carolyn	P O BOX 675	Baxley	GA	31513
17	24-1	FTGA Timberlands, LLC	% HANCOCK FOREST MGT INC 13950 BALLANTYNE CORPORATE PLACE	Charlotte	NC	28277
18	27-8	Aspinwall, Joe	335 WHEATON ROAD	Odum	GA	31555
19	27-19-1	Sutton, Andrew L et al	P O BOX 158	Odum	GA	31555
20	27-28	Jones, Johnathan Micah	300 WHEATON RD	Odum	GA	31555
21	28-4	Williams, Trevis J	Rt 1 1600 North Hwy 17	N Myrtle Beach	SC	29582
22	28-4 (2015)	The David Carter Family LP	P.O. BOX 586	Jesup	GA	31598
23	31-27-2	Patrick, Patsy Carol	2818 DRY CREEK RD	Screven	GA	31560
24	32-34	Anderson, Lawrence Carroll	210 Maya Lane	Screven	GA	31560
25	32-34 (2016)	Derrick E Sinclair	240 MAYA LANE	Screven	GA	31560
26	33-29	Whitaker, Jayne W et al	C/O DEBBIE SAMPSON 406 CEDAR TRAIL	Thomasville	GA	31792
27	38-20-1	Todd, Curtis H	356 FOREST RD	Odum	GA	31555
28	38-31	Whitfield, Linda P	2561 LAMBS BRIDGE RD	Twin City	GA	30471
29	39-9	Dozier, James K & Mary E	343 MALLARD PYE ROAD	Odum	GA	31555
30	40-27	Carter, Jack Jr. et al	170 TEMPLE GROVE DR	Winter Garden	FL	34787
31	42-15	Clements, C T	PO BOX 70	Odum	GA	31555
32	43-26	Yarbrough, Alene et al	956 NORTHWEST 26 COURT	Ft Lauderdale	FL	33311
33	44-15	McDermot, Nancy P	248 SENATORS RIDGE DRIVE	Dallas	GA	30132
34	46-5-1	Harden, Reba	2451 PLANTATION ROAD	Screven	GA	31560
35	47-42-2	Groover, Glenda Faye	9934 SW 195 Street	Cutler Bay	FL	33157
36	47-42-2 (2016)	CP Construction Inc.	1708 PERRY ROAD	Green Cove Springs	FL	32043
37	47-46	Roberson, Joseph Oscar III	P.O. BOX 111	Screven	GA	31560
38	48-2	Stadnick, Sylvia G	13567 WAYCROSS HIGHWAY	Screven	GA	31560
39	48-12-1	Poppell, Mary A	240 SOUTH FORKS RD	Screven	GA	31560
40	54-13	Mithavayani, Maria & Alfredo, Cisneros	14357 S W 21ST TERRACE	Miami	FL	33175
41	54-24	Crummey E C	535 CAMERON CRUMMY RD	Jesup	GA	31545
42	54-65	Coley James B and Luann	215 Plantation Circle	St. Marys	GA	31558
43	54-65	James Kyle Ogden	1062 OLD BUIE RD	Odum	GA	31555
44	55-10	Townsend, John Stanford	66 CLARY ROAD	Odum	GA	31555
45	55-22	Knight, Larry O	508 JOHN SMITH ROAD	Jesup	GA	31545
46	55-29	Perkins, Johnnie E Jr. et al	378 CARLOS RD	Odum	GA	31555
47	56-14	Reddish J W estate	526 BEAVER DAM ROAD	Odum	GA	31555
48	56-29	Sharpe, Dora Clanton	2577 STAFFORD DAIRY RD SE	Ludowici	GA	31316
49	59-1	Weaver, Thomas C et al	1426 OLD SCREVEN RD	Jesup	GA	31545
50	59-2	Matthews, Jackie	346 Choctaw Square	Brunswick	GA	31525
51	59-2 (2014)	Charles E Arnett III	1656 OLD SCREVEN RD	Jesup	GA	31545
52	59-16-2	Greene, Ian	P.O. Box 99	Jesup	GA	31598
53	59-24	Howell, Raymond Berry	P O BOX 133	Jesup	GA	31598
54	59-39-2	R2M2 Boggy Creek, LLC	3725 ODUM SCREVEN RD	Screven	GA	31560
55	60-13	Johnson, Julian Lamar III	% DOROTHY M JOHNSON 8822 WAYCROSS HWY	Screven	GA	31560
56	61-56	Twiley, Ron & Ellen	11122 WAYCROSS HWY	Screven	GA	31560
57	61-73	Madray, Dawson DakeB	5045 LAZRIAN CT	Sandy Springs	GA	30350
58	61-78	Sikes, Tammy	P.O. BOX 610	Collins	GA	30421
59	61-79	Jackson, Truman & Catherine	6116 OLD SCREVEN RD	Screven	GA	31560
60	61-81	Eunice Family LLLP	P O BOX 1323	Waycross	GA	31502
61	61-82-1	Brechtel, Donald L	P.O. BOX 463	Largo	FL	33779
62	62-2-23	Porter, Bunny C	1100 BROADHURST ROAD WEST	Screven	GA	31560
63	66-1	Branch, Eric	1415 Old River Road	Jesup	GA	31545
64	67-21	Altamaha Bluff, LLC	15 Black Banks Drive	St. Simons	GA	31522
65	67-51	Southworth Susie Ann & Nicholas	3063 Constance Rd	Jesup	GA	31545
66	68-13	Teen Challenge of Florida Inc	15 WEST 10TH ST	Columbus	GA	31901
67	68-20	Martin, Sherry Miles et al	670 ANDERSON DRIVE	Jesup	GA	31545
68	69-15	Westberry, Wyman	360 SEVEN D RD	Odum	GA	31555
69	69-35-2	Palmer, Christine F	C/O CHRISTINE CUTCLIFFE 517 E. MAGNOLIA ST	Jesup	GA	31546
70	70-18	Beaver, Thomas D & Betty H	227 TOM BEAVER RD	Jesup	GA	31545
71	70-18-2	Paschal, Bernola Beavers	% DEAN PASCHAL 5208 MAGAZINE ST # 132	New Orleans	LA	70115
72	71-6	Scarborough Ray	320 NESBIT RD	Odum	GA	31555
73	72-93	Rogers, Murriel Parrot	169 CANTEBURY ROAD	Jesup	GA	31545
74	73-6	Eicher, Lester & Sharon	341 CAMERON ROAD	Jesup	GA	31545
75	79-2-11	Stewart, Samuel and Rebecca E	P.O. BOX 1461	Yulee	FL	32041
76	79-2-15	Elliot, Jeffery E	2633 NEW HOPE ROAD	Odum	GA	31555
77	79-9	Dixon, Danny & Jimmy E	2175 ED HARRELL ROAD	Hortense	GA	31543
78	81-4	Harris, William C Et al	c/o Charles Martin, 610 Enoch Moody Rd	Screven	GA	31560
79	83-8	Thomas, Donna Joe Westberry	399 ORAN WAY	Jesup	GA	31545
80	83-15	James, Richard N & Janice T	13823 LANES BRIDGE RD	Odum	GA	31555
81	84-1-5	Kruger, Joshua L	20 Flatwood Drive	Odum	GA	31555
82	84-1-5 (2012)	Larry Young	7710 Cosmo Court	Port Charles	FL	33981
83	84-43	Morris, George Herman Et al	2220 COUNTY RD 210 W STE 108	St Johns	FL	32259
84	84-58-1	Poppell, Joan C	1239 TANK ROAD	Odum	GA	31555
85	84-84-6	Johnson, Donald Larry Sr. & Glenda	510 PEACH ROAD	Jesup	GA	31545
86	84-86	Kennedy, Jimmy D & Judy	200 OGLETHORPE ROAD	Jesup	GA	31545
87	84-155	Harper, Judy Ann Westberry	115 MEADOWWOOD DR	Jesup	GA	31545
88	85-9-90	Madray, Robin Dawn Walker	107 W CHERRY ST	Jesup	GA	31545
89	85-9-92	Collins Holding Company	PO BOX 326	Reidsville	GA	30453
90	85-9-110	WSL Enterprises, LLC	P.O. Box 1334	Jesup	GA	31598
91	86-47	Westberry, H J Jr.	1921 STUCKEY LN	Statesboro	GA	30461
92	87-18	Poppell, Betty	2 Green Ash St	Jesup	GA	31546
93	87-31	Lewis, Grant	P.O. Box 1185	Jesup	GA	31598
94	89-7	Pierce Timber Co Inc	P.O. BOX 312	Blackshear	GA	31516
95	90-3	Harrington, Sandra Stafford	295 POWERS DRIVE	Jesup	GA	31546
96	90-3-3	Second Nature Land Cooperative LLC	490 ROGERS BREAK ROAD	Jesup	GA	31546
97	90-3-10	Jones, Kimm & Cynthia	346 LOGGAN LANE	Jesup	GA	31546
98	90-9	Republic Services of Georgia	% REPUBLIC SERVICES PRO TAX P O BOX 29246	Phoenix	AZ	85038
99	93-6	Paschal, Donald	1676 CANTEBURY STREET	Jacksonville	FL	32205
100	93-7	Cox Katina Dionne	6030 OLD HORTENSE RD	Hortense	GA	31543

Number Count	Parcel Number	Owner Name	Address	City	State	Zip
101	93-14-1	Altamaha Equipment Co Inc	P.O. Box 469	Jesup	GA	31598
102	97-1	Williams, Terrell	491 ERNEST TYRE ROAD	Odum	GA	31555
103	97-36	Barinowski Investment Co. LP	2278 WORTHAM LANE	Grovetown	GA	30813
104	97-47	Harper, Amelia Jean	150 HARPER RD	Jesup	GA	31545
105	97-75	Williams, Bill F Jr.	1616 SANDY RUN RD	Jesup	GA	31545
106	97-75-9	Patterson, Daniel M Jr.	1076 SANDY RUN ROAD	Jesup	GA	31545
107	98-10	Corbitt, Bernard W	712 E CHERRY ST	Jesup	GA	31546
108	98-42	Walker, Frances M.	1799 RAYONIER ROAD	Jesup	GA	31545
109	98-43	Bennett,B H Jr. Mrs.	C/O GAIL B COWAN 1635 BLYTHE ISLAND DRIVE	Brunswick	GA	31523
110	98-85-3	Peterson, G E & Faye	145 CHOCTAW ROAD	Brunswick	GA	31525
111	98-90	Hires, Dorothy W	178 W MAGNOUA ST	Jesup	GA	31545
112	99-36	Cameron, Lois L	5811 BRITTANY	Columbus	GA	31909
113	99-40	Cunningham, Elizabeth J & Steven L Jones	43 SEQUOYAH CT	Cedartown	GA	30125
114	100-30	Griffin, James O	636 OLD WAYNESVILLE RD	Jesup	GA	31546
115	101-3	Candelario, Vinicio	228 FOXWOOD CIRCLE	Jesup	GA	31545
116	101-3-1	Walker Vernell	% LINDSAY WALKER 103 LANCASTER POINT	Statesboro	GA	30458
117	101-7	Pyke, Nelson	8125 US- Lot 13	Vero Beach	FL	32967
118	103-17-9	Kamal Rosemarie	c/o Sanjib Debnath 10341 NW 14TH STREET	Plantation	FL	33322
119	103-17-10	Mamun Sadia et al	181 NE 133 Street	Miami	FL	33162
120	110-96-1	Leaphart Development Co Inc	% BEN LEAPHART 800 MCDANIEL AVE	Greenville	SC	29605
121	110-97	Leaphart Development Co Inc	% BEN LEAPHART 800 MCDANIEL AVE	Greenville	SC	29605
122	111-30-1	Mallard, Vivian B	115 Pump Circle	Jesup	GA	31545
123	111-122	South Rincon Development	645 SW CHERRY LANE	Jesup	GA	31545
124	111-97	Woodward, J Richard	GLORIA J 1009 CONCORD RD APT 334	Tallahassee	FL	32308
125	112-14-1	Jesup Skeet Club Inc	P O BOX 285	Jesup	GA	31598
126	113-1-9	Thompson, Peggy L	P.O. BOX 1067	Fernandina	FL	32035
127	114-2	Wright, Thomas F & Patricia	220 PALM ISLAND CIRCLE	Jesup	GA	31545
128	116-22	Harper Albert E Sr., Ronald P & Albert E J	2550 BUCKHEAD ROAD	Madison	GA	30650
129	117-1-1	Manus, Nancy Manning	3790 BEARDS BLUFF RD	Odum	GA	31555
130	117-10	Euinice Family LLLP	2679 MIDWAY CHURCH RD	Blackshear	GA	31516
131	118-8	Warner, Laura Nell et al	% LAURA NELL SPRADLEY 115 NEWCASTLE ST	Jesup	GA	31546
132	118-42	Manning, Steven Alvin & Georgie	10590 MANNINGTOWN ROAD	Jesup	GA	31545
133	118-43	Spradley Delmus & Cresie Lee White	788 SIMON CAMP ROAD	Jesup	GA	31545
134	122-41	Stone, Regina Mills	158 Majestic Oaks Drive	Brunswick	GA	31523
135	123-1	S&S Oil Co	P.O. Box 210	Jesup	GA	31598
136	123-44	Cooksey, William F & Geraldine	5088 BETHLEHEM ROAD	Jesup	GA	31546
137	123-45	Harrison, Robert L	1580 Village Way	Jesup	GA	31545
138	124-48	West, Carrie est.	C/O PEARLY MORGAN 411 MORGAN RD	Jesup	GA	31546
139	124-56	Tyre, Charles & Laura	7024 BETHLEHEM RD	Jesup	GA	31546
140	133-6-8	Spell H L	1162 WHALEY ROAD	Jesup	GA	31546
141	133-6-12	Pearson, Donna D	C/O SHIRLEY SPELL 1325 PEN HOLLOWAY RD	Jesup	GA	31546
142	133-6-13	Holland, Roy Alfred & Pattie M	P O BOX 643	Jesup	GA	31598
143	134-1	Sapp, Dewitt & Hugh Jr.	361 WHALEY RD	Jesup	GA	31546
144	134-16	Pickeren, Rome C & Rhonda W	825 OAK LANDING RD	Jesup	GA	31546
145	135-18-1	Cooper, David S	127 GLENVIEW WAY	Lawrenceville	GA	30043
146	135-24	Breon, Joan Marie	165 NORTHVIEW DRIVE	Jesup	GA	31546
147	135-36	Morgan, Walter L & Scott Frances	411 MORGAN ROAD	Jesup	GA	31546
148	142-4	Petuto Farms LLC	P.O. Box 679	Brunswick	GA	31521
149	143-1-2	Harrison, Debbie et al	781 LAMBERT BENNETT RD	Jesup	GA	31546
150	155-3	S & S Investment Properties LC	P.O. Box 75	Bostwick	FL	32007
151	155-6	Sapp, Jeanette A	12635 S US HWY 341	Jesup	GA	31546
152	158-1-1	Dubberly, Merrill Eugene	1115 MALLORY ST	St. Simons	GA	31522
153	158-6	Wayne County Development LLC	30 Ivan Jones Blvd	Atlanta	GA	30308
154	159-5	Ten Mile Plantation LLC	1903 S 25TH ST STE 200	Fort Pierce	FL	34947
155	165-14	Hinson, William J	7087 RIVER RD	Jesup	GA	31546
156	55-34	Mallard, Dwaine D	1024 ODUM HWY	Jesup	GA	31545
157	56-16	Reddish Johnny and Dewayne	526 BEAVER DAM ROAD	Odum	GA	31555
158	7-4	Jones, Christian	515 Clifford Jones Rd	Screven	GA	31560
159	7-4	Nine Run Farms, LLC	3163 Nine Run Rd	Screven	GA	31560
160	7-10	Lightsey, James & Sherline	% GLYNN HERNDON 2980 KVILLE ROAD	Odum	GA	31555
161	8-14	Harris, William C Et al	% CHARLES S MARTIN 610 ENOCH MOODY RD	Screven	GA	31560
162	9-8	Dubberly, Mickey	11711 NW 27 COURT	Plantation	FL	33323
163	20-29	Hutto, Maxine	5680 NINE RUN ROAD	Screven	GA	31560
164	20-38	Denison, Brian J	3131 GRANNY CROSBY ROAD	Screven	GA	31560
165	31-32	Mullis, Ronnie	1736 HODGE PLACE ROAD	Screven	GA	31560
166	40-34	Westberry, Edward Jr. & Cynthia H	6273 BEARDS BLUFF RD	Odum	GA	31555
167	40-42-1	Ogden, Howard pye	4805 BEARDS BLUFF RD	Odum	GA	31555
168	46-28	McDaniel, Jerry D	1275 S E CHERRY STREET	Jesup	GA	31546
169	48-29	Milton, A E & Lerida	822 SIKES ROAD	Screven	GA	31560
170	57-16	Poindexter, J T and Willie Ruth	4455 ODUM HIGHWAY	Jesup	GA	31545
171	58-4-2	Boatright Joseph C	2231 Post Rd	Hortense	GA	31543
172	58-18	Roberson, Carol Ronnell & Nellie	1791 WILL ROBERSON RD	Jesup	GA	31545
173	69-28	McCrary, Marian et al	112 CHARLTON ST	Jesup	GA	31545
174	84-83	Tyre, Reginald	245 PEACH RD	Jesup	GA	31545
175	84-91	Horton Homer III	483 RODNEY JONES RD	Jesup	GA	31545
176	85-38	Shubert, Brenda R	11500 BARRANCA RD	Camarillo	CA	93012
177	86-6	S&S Oil Co	P.O. Box 210	Jesup	GA	31598
178	86-39	Pasley, Elaine Surrency	1079 W NANCY CREEK DRIVE	Atlanta	GA	30319
179	112-42-3	Anderson, Charles W et al	28 PINE FOREST DR	Jesup	GA	31546
180	112-51	BPB Enterprises, Inc.	C/O LEALAND BARCLAY P O BOX 555642	Orlando	FL	32855
181	135-21	Popwell, Chris A	577 OVERTREET RD	Jesup	GA	31546
182	122-3	Grantham, Carolyn K	333 GRANT RD	Jesup	GA	31546
183	101-11	Pine Forest Country Club	P O BOX 70	Jesup	GA	31598
184	103-1	William Harper	Box 320 Fish Hall Road	Brunswick	GA	31523
185	98-5-1	Jones, Christian	1153 Beaechwood Dr	Jesup	GA	31545
186	82-43	Reddish, Patrick & Melissa	1131 BETHLEHEM WESLEYAN CHURCH ROAD	Jesup	GA	31545
187	58-24	Drenon Investments LLC	256 TOPPI TRAIL	Hinesville	GA	31313
188	68-61	Westberry, Wyman	360 SEVEN D RD	Odum	GA	31555