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April 29, 1918.

Contract #1972, Edgar C. Roberts.

Mr. Sidney Harrison, Secretary,
St. Augustine, Fla.

Dear Sir:-

We have your favor of April 27th in re: above.

As we were not aware that Mr. Ingraham had ruled that the purchaser of land under contract should pay the taxes upon the land for the year in which the contract is issued we probably informed Mr. Roberts, when he purchased the land, that he would not have to pay the 1918 taxes but the subsequent taxes, as that was the rule under which we were working at the time, and we try to make this tax matter clear in the mind of every purchaser so as not to have trouble with them afterward. Therefore, we think it would be best for the payment of taxes in this contract, and in all other contracts up to date, to read "subsequent to the year 1918", as all such purchases have been made on the basis that the Company would pay the 1918 taxes. In the future we will inform all purchasers of your new rule, but they will probably kick when they buy during the latter half of the year.

Yours very truly,

FSH/C