

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

BOBBY BLACK,	)	
	)	
Plaintiff,	)	
v.	)	CIVIL ACTION NO. SPCV25-01358-ST
	)	
GARDEN CITY, GEORGIA,	)	
	)	
Defendant.	)	
	)	

**APPLICATION FOR ATTORNEY’S FEES, REIMBURSEMENT OF
EXPENSES, AND SERVICE AWARD TO CLASS REPRESENTATIVE
WITH MEMORANDUM OF LAW IN SUPPORT**

Lead counsel, James L. Roberts, IV of Roberts Tate, LLC, who represents Plaintiff Bobby Black (“**Named Plaintiff**”), individually and on behalf of all persons similarly situated, respectfully submits this Application for Attorney’s Fees, Reimbursement of Expenses, and Service Award to Class Representative (the “**Application**” or the “**Motion**”) with Memorandum of Law in Support representing to the Court as follows:

I. INTRODUCTION

The present Motion seeks compensation for Class Counsel for the time and expense invested by Class Counsel in this class action lawsuit (the “**Lawsuit**”). Class Counsel has invested a substantial number of hours and all expenses necessary for the prosecution of this case on behalf of the Class Members and at the expense of other paying legal work without receiving any payment in return. Additionally, Class Counsel conducted early, informal discovery into the facts and legal basis for this Lawsuit prior to filing the detailed Complaint and before conducting settlement discussion with counsel for Defendant Garden City (the “**City**” or the “**Defendant**”). *See* Affidavit of James L. Roberts, IV (the “**Roberts Aff.**”) attached hereto as **Exhibit** (“**Ex.**”) “**A**” at ¶¶ 13-15.

Following the filing and service of the Complaint, the City vigorously defended this Lawsuit. The experience, dedication, and persistence of Class Counsel, however, caused the City to reach a settlement (the “**Settlement**”) and agree to refund the Class Members for illegal taxes in the form of fire fees (the “**Fire Fees**”) levied and collected based on the City’s failure to comply with the Georgia Constitution and Georgia law. *Id.* at ¶17.

The Settlement is memorialized in the Parties’ proposed Order and Judgment submitted to the Court as an exhibit to Plaintiff’s Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Class, Approval of Notice Program and to Schedule Final Approval Hearing (the “**Judgment**”). *Id.* at ¶19. A copy of the Judgment is attached as **Exhibit “B”**. The Court granted preliminary approval of the Judgment and entered the Preliminary Approval Order on March 27, 2026. *See* Ex. A at ¶18. As a result of the commitment by Class Counsel and the Class Representative, the Class Members stand to receive payment in the amount of \$1,400,000.00 (\$1,400,000.00) (the “**Aggregate Refund Fund**”). *Id.* at ¶22. Each Qualified Class Member will receive his or her pro-rata share of his or her calculated refund from the Aggregate Refund Fund (the “**Pro-Rata Refund**”). *Id.* at ¶25. It is anticipated that the Aggregate Refund Fund will return at least 27% of the Fire Fees paid to each taxpayer. *Id.*

Throughout this litigation, Class Counsel has not received any compensation or payment for their work on behalf of the Class Members or reimbursement for the expenses advanced on their behalf. *Id.* at ¶33. As its fee in this litigation, Class Counsel requests the payment of Five Hundred and Sixty Thousand and No/100 Dollar (\$560,000.00) (the “**Proposed Class Counsel Fee**”), which represents 40% of the Aggregate Refund Fund. *Id.* at ¶47. Importantly, this is the

same percentage awarded by several Georgia Superior Courts in recent years in class action cases, all of which were similar tax refund cases:

- *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019);
- *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020);
- *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020);
- *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024);
- *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022);
- *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021);
- *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award (Sept. 15, 2023);
- *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024);
- *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County, Order on Attorney's Fees and Costs and Service Award (February 10, 2025);
- *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025);
- *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025);

- *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney’s Fees and Costs and Service Award (November 5, 2025).

True and correct copies of such Orders are attached hereto as **Exhibit “C”**.

Class Counsel further requests reimbursement for its actual costs and expenses in the amount of \$15,511.30 and that a service award be awarded to Named Plaintiff as the Class Representative in the amount of \$35,000.00 (the “**Proposed Service Award**”), which represents 2.5% of the Aggregate Refund Fund. *See* Ex. A, Roberts Aff. at ¶¶32, 56.

II. OVERVIEW OF THE LAWSUIT AND PROPOSED JUDGMENT

A. Factual Basis for the Lawsuit

In 2010, the City adopted Ordinance Nos. 2010-15, § 1 (codified as Article III – Fire Protection Utility Enterprise Fund) and 2010-18, § 1 (codified as Article IV – Fire Protection Fee Rate Ordinance) (collectively referred to herein as the “**Fire Fee Ordinance**”) for the purpose of establishing the Garden City Fire Protection Utility and the Fire Protection Utility Enterprise Fund.¹ The Fire Fee Ordinance establishes a special district known as the Garden City Fire Protection Utility Service Area which encompasses the defined municipal limits of Garden City (the “**District**”) and authorizes the Garden City Fire Protection Utility to assess “fire protection service fees” (the “**Fire Fee**”) on every property located within the District in order to fund the Garden City Fire Protection Utility and fire protection services within the District. *See* Complaint, Ex. A, §§ 34-75, 34-77(a), 34-105(a).

¹ Article III, the Fire Protection Utility Enterprise Fund, was amended in 2022 by Ordinance No. 2022-09. Article IV, the Fire Protection Fee Rate Ordinance, was amended in 2017 by Ordinance No. 2017-1 and again in 2022 by Ordinance No. 2022-10. *See* Complaint, Exhibit A, the Fire Fee Ordinance.

Named Plaintiff owns real property located in the District and known as 54 Azalea Avenue, Garden City, Georgia 31408 (the “**Subject Property**”). In relation to the Subject Property, the City invoiced Named Plaintiff, and Named Plaintiff paid, the following Fire Fees:

- In 2021 and 2022, Named Plaintiff was assessed and paid a Fire Fee in the amount of One Hundred Fifty Dollars and No/100 (\$150.00).
- In 2023, Named Plaintiff was assessed and paid a Fire Fee in the amount of One Hundred Seventy-Two Dollars and 88/100 (\$172.88).
- In 2024, Named Plaintiff was assessed and paid a Fire Fee in the amount of One Hundred Seventy-Four Dollars and 96/100 (\$174.96).
- In 2025, Named Plaintiff was assessed and paid a Fire Fee in the amount One Hundred Sixty Dollars and 38/100 (\$160.38).

Thus, in relation to the Subject Property, Named Plaintiff has to date paid at least Eight Hundred Eight Dollars and 22/100 (\$808.22) in Fire Fees.

Named Plaintiff claims the Fire Fee is a tax. According to the Georgia Supreme Court, “[a] tax is an enforced contribution exacted pursuant to legislative authority for the purpose of raising revenue to be used for public or governmental purposes, and not as payment for a special privilege or service rendered.” *Bellsouth v. Telecommunications, LLC v. Cobb County*, 305 Ga. 144, 146, 824 S.E.2d 233, 236 (2019) (citing *Gunby v. Yates*, 214 Ga. 17, 19, 102 S.E.2d 548 (1958)). When determining whether a charge is a tax, the Georgia Supreme Court considers four (4) criteria: namely, whether the charge is “(1) a means for the government to raise general revenue based on the payer’s ability to pay (*i.e.*, income or ownership of property), without regard to direct benefits that may inure to the payer or to the property taxed; (2) mandatory; (3) not related to the payer’s contribution to the burden on government; and (4) not resulting in a ‘special benefit’ to the payer different from those to whom the charge does not apply.” *Id.*, 305 Ga. at 146-147.

Applying these criteria to the Fire Fee, Named Plaintiff contends, reveals that the Fire Fee is a tax and not a fee:

- 1) It is first and foremost a mechanism used by the City to raise general revenue for fire protection services, including fire prevention and fire operations. Indeed, the payer of the Fire Fee is assessed the fee not because he used some particular service offered by the City or because he receives some direct benefit therefrom but simply because he owns property located in the City. In other words, the fee is charged based on the payer's ability to pay, *i.e.*, his ownership of property.
- 2) Additionally, under the Fire Fee Ordinance, the Fire Fee can be used by the City for the provision of fire protection services, which include all services provided by the city directly or indirectly related to fire safety prevention and protection; management and operation of the fire protection program; maintenance, repair and replacement of existing fire protection facilities and equipment; planning, development, design and construction of additional fire protection facilities; emergency management services; regulation and enforcement of fire safety prevention and protection services and facilities; and compliance with applicable state and federal fire protection regulations and permit requirements. *See* Complaint, Ex. A at §§ 34-74(c), 34-72(14), 34-73.
- 3) Next, the Fire Fee is not assessed in a manner whereby the payment is based upon the payer's contribution to the burden on the City to provide fire protection services nor does the payment of the Fire Fee result in some special benefit to the payer of the Fire Fee different from those who do not pay the Fire Fee. Certainly, the payer may pay the Fire Fee year after year and never utilize the fire protection services while the non-payer of the Fire Fee may utilize such services repeatedly. Moreover, the services funded through the payment of the Fire Fee benefit the general public and non-payers of the Fire Fee in precisely the same manner that the services benefit the payer of the Fire Fee.
- 4) Lastly, the Fire Fee is mandatory as non-payment results in the City (1) assessing interest at the rate of eighteen (18) percent per annum on delinquent Fire Fees; (2) charging a late fee of 25% of any unpaid balance of Fire Fees that becomes delinquent, as well as all costs of collection, including attorney's fees and court costs; and (3) collecting unpaid Fire Fees "by filing suit...and by using all methods allowed by Georgia law to collect on any judgment obtained thereby, including enforcement of any lien resulting from any such judgment." *Id.*, §§ 34-107(a)(5), 34-107(b)(2), 34-107(b)(1). If reduced to a judgment and a writ of *feri facias* issued, unpaid Fire Fees constitute a direct lien against the owner or the property. *Id.*, § 34-107(b)(1).

Pursuant to the reasoning of *Bellsouth*, the Fire Fee is consequently a tax, specifically a tax on real property.

Under the Georgia Constitution and Georgia law, taxation of real and tangible personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property and not based upon a flat rate. *See Hutchins, et la. v. Howard, et al.*, 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be *ad valorem* – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”). During the time relevant to this Lawsuit, the Fire Fee has not been assessed at *ad valorem* but has instead been assessed pursuant to two (2) different formulas, each of which involved the use of flat per acre and per square foot charges.

Specifically, as of January 1, 2023, and through the present, the Fire Fee assessed annually against each property located in the District includes a “Wildfire Charge” and, at least for developed property, a “Structure Charge”, and is determined by the “customer class” in which the property falls (“single-family ‘SFR’ class”, “non-single family residential ‘NSFR’ class”, and “undeveloped class”), the property’s acreage, and the square footage of any structure thereon. *Id.*, §§ 34-103(a), 34-104(c), 34-104(d), (e). Once assigned a customer class, the acreage of each land parcel and the square footage of the structures on each property are used to calculate the Wildfire

Charge² and the Structure Charge³, which, when added together, amount to the total Fire Fee. *Id.*, § 34-104(c).

Pursuant to such formula, in 2023, all parcels located in the District were assessed a Fire Fee including a \$90.00 per acre Wildfire Charge plus, where a structure was located on the property, a \$0.10 per square foot Structure Charge, subject to certain minimum and maximum charges. *See* Complaint, Exhibit B, Resolution adopting 2023 Fire Fee Rate. Similarly, in 2024 and 2025, all parcels located in the District were assessed a Fire Fee including a \$75.00 per acre Wildfire Charge plus, where a structure was located on the property, a \$0.10 per square foot Structure Charge, subject to certain minimum and maximum charges. *See* Complaint, Exhibits C and D, 2024 and 2025 Fire Fee Rates.

From October 2020, through December 31, 2022, on the other hand, the City assessed Fire Fees using a different formula whereby the Fire Fee was calculated based on the “customer class” in which the assessed property fell and by assigning properties a certain number of Residential Equivalent Units (“REUs”) (where each REU corresponded to 500 gallons per minute (gpm) of needed fire flow, as recommended by the Insurance Services Office (ISO) Manual) and charging a flat fee per REU per month. *See* Complaint, Exhibit E, Article IV, Fire Protection Fee Rate Ordinance as adopted in 2010 and amended in 2017. Stated differently, once given a customer class, each property was assigned a number of REUs which were utilized to calculate the Fire Fee. Specifically, each SFR property, regardless of size, was assigned and charged 1.0 REU, unless

² The “Wildfire Charge” applies to all properties within the District and is based on the total acreage of the parcel and an annual rate assessed per acre of land, subject to certain minimum and maximum assessments. *Id.*, § 34-104(e)(1).

³ The “Structure Charge” applies to all properties upon which any structure is built and is based upon the square footage of all structures on the property and an annual rate assessed per square foot of structure area, subject to certain minimum and maximum assessments. *Id.*, § 34104(e)(2).

otherwise noted. *Id.* § 34-104(e)(1)(a). Each NSFR property, on the contrary, was assigned and charged 1.0 REU for each 500 gpm, or increment thereof, of needed fire flow for the property, with certain maximum REUs established. *Id.* § 34-104(e)(1)(b). Lastly, each undeveloped property was assigned a number of REUs which increased with the property's acreage. *Id.* § 34-104(e)(1)(b). The monthly Fire Fee was then calculated for each property by multiplying its assigned REUs by the then applicable per REU charge. In 2021 and 2022, the monthly Fire Fee was \$12.50 per REU. *See* Complaint, Exhibits G and H, 2021 and 2022 Regulatory Fees Schedules.

The Fire Fee is therefore not *ad valorem* and is an illegal tax unauthorized by the Georgia Constitution. Named Plaintiff and the prospective class members are consequently entitled to refunds of the illegal taxes in the form of Fire Fees assessed and collected from 2020 to present, plus prejudgment interest. *See Hojeij Branded Foods, LLC v. Clayton County, Georgia, et al.*, 355 Ga. App. 222, 843 S.E.2d 902 (2020) (cert denied Dec. 07, 2020) (Subsection (g) of the Refund Statute allows for the filing of a suit for a tax refund within five (5) years of the date the disputed taxes were paid).⁴

B. Procedural Background of the Lawsuit

On October 7, 2025, Named Plaintiff commenced this Lawsuit, asserting claims for refunds on behalf of Named Plaintiff and all others similarly situated. *See* Ex. A, Roberts Aff. at ¶11. The City filed its Answer to the Complaint on December 22, 2025. *Id.* at ¶12. After negotiations, the Parties stipulated in the Judgment to certify a class of *all customers of the Garden City Fire*

⁴ The City disputes Named Plaintiff's contentions and allegations, denies that the Fire Fee constitutes an illegal tax, does not admit any liability or wrongdoing, and agreed to settlement solely to avoid the cost and uncertainty of continued litigation.

Protection Utility who were assessed and paid a Fire Fee at any time between October 7, 2020, and the date of final approval of this Judgment (hereinafter the “**Refund Class**” or “**Settlement Class**”). The Court granted provisional class certification to the Settlement Class in the Preliminary Approval Order dated March 27, 2026. *Id.* at ¶18.

C. Resolution of the Lawsuit

The Parties, without collusion, conducted numerous arm’s length settlement negotiation discussions over several weeks before reaching the Settlement outlined in the Judgment. *Id.* at ¶16-19. The Parties have no agreements in connection with the Settlement other than the Judgment. *Id.* at ¶20. The Judgment covers refunds for taxes paid in the form of Fire Fees from October 7, 2020, to present. *Id.* at ¶21. The direct benefit to the Class Members is the creation of a cash fund in the amount of One Million and Four Hundred Thousand Dollars and No/100 (\$1,400,000.00) (*i.e.*, the “**Aggregate Refund Fund**”). *Id.* at ¶22. The Aggregate Refund Fund provides an immediate cash benefit for the Class Members. *Id.* The City has agreed to pay half of the Aggregate Refund Fund within forty-five (45) days of the Court’s Final Approval Order. *Id.* at ¶23; Ex. B at Section C. The remaining \$700,000.00 of the Aggregate Refund Fund shall be paid on or before January 1, 2027. Ex. A at ¶23. In the event the City fails to make the payment into the Aggregate Refund Fund as provided in the Settlement, post judgment interest shall accrue at the rate of 7% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full. *Id.* at ¶24.

As fully stated in the Judgment, each Qualified Class Members’ pro rata share of the Aggregate Refund Fund is defined as the **Presumptive Refund Amount** and is expected to return to each Qualified Class Member a Presumptive Refund Amount of approximately 27% of the total Fire Fees paid during the Refund Period, less Fees and Expenses (the “**Pro-Rata Refund**”). *Id.* at ¶25. “Pro-rata” shall mean the proportion each Qualified Class Member’s Presumptive Refund

Amount bears to the total Aggregate Refund Fund. *Id.* at ¶¶25-26. This percentage shall be used to calculate each Qualified Class Member's pro rata share of the Fees and Expenses to be subtracted from the Presumptive Refund Amount. *Id.* at ¶27. The Fees and Expenses shall be totaled and multiplied by the ratio of each Class Members Presumptive Refund Amount to the Aggregate Refund Fund. *Id.* at ¶¶27-28. The resulting number shall be each Qualified Class Member's portion of the Fees and Expenses ("**Pro-Rata Fees and Expenses**"). *Id.* at ¶27. The difference between the Presumptive Refund Amount less the Pro-Rata Fees and Expenses shall be each Qualified Class Member's Pro-Rata Refund and shall be the amount distributed to each Qualified Class Member as set forth in the Judgment. *Id.* at ¶28.

Under the Judgment, 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 "**Administrator**" shall identify to the "**Black 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**", each of such terms being defined in the Order and Judgment. *Id.* at ¶29. The Black QSF Administrator shall then issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. *Id.* Similarly, within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the "**Black QSF Administrator**" the amount of refund due each taxpayer who properly filled out and returned claim forms and the address to which the refund is to be mailed to each "**Category 2 Class Members**", again each of such terms being defined in the Order and Judgment. *Id.* The Black QSF Administrator shall then issue refund

checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of receipt of such notice. *Id.*

III. APPROVAL OF ATTORNEY’S FEES AND EXPENSES

A. The Court should approve the attorney’s fees and costs requested.

The Proposed Class Counsel Fee should be approved by the Court. Fee requests for common fund class actions such as this are analyzed under the factors set forth in *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768 (11th Cir. 1991) (the “**Camden I Factors**”). As set forth below, in consideration of the Camden I Factors, including the extraordinary relief obtained for the Class Members, the Court should conclude that the Proposed Class Counsel Fee is appropriate, fair, and reasonable and should be approved. *See In re Cardizem CD Antitrust Litigation*, 218 F.R.D. 508, 534 (E.D. Mich. 2003) (“Society’s stake in rewarding attorneys who can produce such benefits in complex litigation such as in the case at bar counsels in favor of a generous fee.”) (Ellipsis and quotation marks omitted)).

i. The law provides that class counsel fees are to be awarded from the common fund created through their efforts.

Under Georgia law, tax refund actions under the Refund Statute, such as this case, are considered common fund cases. *See Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006).⁵ Where a common fund is generated in litigation for the benefit of persons other than the

⁵ See also *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) at ¶2; *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) at ¶2; *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award at ¶2 (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award at ¶2 (Feb. 23, 2021); *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award at ¶2 (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of

named plaintiff, reasonable attorney's fees are paid from the fund. Similar to this Lawsuit, the *Barnes* case was a class action under the Refund Statute that sought a refund of occupation taxes imposed by the City of Atlanta on attorneys. In that context, the Supreme Court of Georgia explained that:

a person who at his own expense and for the benefit of persons in addition to himself, maintains a successful action for the preservation, protection or creation of a common fund in which others may share with him is entitled to reasonable attorney fees from the fund as a whole.

Id. at 260 (internal citations omitted).⁶

Further, the United States Supreme Court and the Eleventh Circuit have recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”). *See also Camden I*, 946 F.2d at 771 (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”). As explained by the United States District Court for the

Chatham County, Order on Attorney's Fees and Service Award at ¶2 (Sept. 15, 2023); *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County, Order on Attorney's Fees, Costs and Service Award (February 20, 2024); *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-01165-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024); *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County, Order on Attorney's Fees and Costs and Service Award (February 10, 2025); *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025); *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025); *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025).

⁶ *Accord Coleman supra*; *Altamaha Bluff, LLC supra*; *Toledo Manufacturing Co., et al. supra*; *Old Town Trolley Tours of Savannah, Inc. supra*; *Bailey, et al. supra*; and *VTAL supra*.

Northern District of Georgia, adequate compensation promotes the availability of counsel for aggrieved persons. *See Lunsford v. Woodforest Nat'l Bank*, 2014 WL 12740375 (N.D. Ga. 2014).

The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*.⁷ *See In re Equifax, Inc. Customer Data Security Breach Litigation*, 2020 WL 256132, at *31 (N.D. Ga. Mar. 17, 2020), *aff'd in part, rev'd in part and remanded by In re Equifax, Inc. Customer Data Security Breach Litigation*, 999 F.3d 1247 (11th Cir. 2021). Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001). In *Camden I*, the Eleventh Circuit held that:

the percentage of the fund approach [as opposed to the lodestar approach] is the better reasoned in a common fund case. Henceforth in this circuit, attorneys' fees awarded from a common fund shall be based upon a reasonable percentage of the fund established for the benefit of the class.

Camden I, 949 F.2d at 774. *See also McGaffin, et al. v. Argos USA, LLC*, 2020 WL 3491609, at *8 (S.D. Ga. Jun. 26, 2020) ("In the Eleventh Circuit, the calculation of attorneys' fees in class actions is done under the percentage method."); *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011) ([T]he Eleventh Circuit made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions."); *accord Barnes*, 275 Ga. App. 385 (awarding a percentage of the common fund as attorneys' fees in a tax refund case under the Refund Statute).

⁷ Since its enactment in 1966, Georgia courts have read the state class action statute (O.C.G.A. § 9-11-23) to track the Federal Rule 23, and in 2003, O.C.G.A. § 9-11-23 was in fact modified to conform to the federal rule. Thus, Georgia courts rely on federal cases interpreting Federal Rule 23 when interpreting O.C.G.A. § 9-11-23. *See Sta-Power Indus., Inc., v. Avant*, 134 Ga. App. 952-953 (1975) ("Since there are only a few definitive holdings in Georgia on [O.C.G.A. § 9-11-23], we also look to federal law to aid us."). Similarly, it is appropriate to look to federal law when considering an approval of attorney's fees and costs in a class action.

Thus, the only question before the Court is: what percentage constitutes a reasonable percentage of the fund established for the benefit of the class. A “court has wide discretion to award attorneys’ fees based on its own expertise and judgment because of the [] court’s superior understanding of the litigation and the desirability of avoiding frequent appellate review of what essentially are factual matters.” *Taylor, et al. v. Service Corporation International, et al.*, 2023 WL 2346295 (S.D. Fla. Mar. 3, 2023) (citing *Dikeman v. Progressive Express Ins.*, 312 Fed. Appx. 168, 171 (11th Cir. 2008) (citation and internal punctuation omitted).

ii. Application of the Camden I factors supports the requested fee.

As a general rule, the Eleventh Circuit has provided a set of factors Georgia courts rely on when determining a reasonable percentage to award class action counsel:

1. the time and labor required;
2. the novelty and difficulty of the relevant questions;
3. the skill required to properly carry out the legal services;
4. the preclusion of other employment by the attorney as a result of his acceptance of the case;
5. the customary fee;
6. whether the fee is fixed or contingent;
7. time limitations imposed by the clients or the circumstances;
8. the results obtained, including the amount recovered for the clients;
9. the experience, reputation, and ability of the attorneys;
10. the “undesirability” of the case;
11. the nature and the length of the professional relationship with the clients; and
12. fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). Other pertinent factors include “the time required to reach a settlement, whether there are any substantial objections by class members or other parties to the settlement terms or the fees requested by counsel, any non-monetary benefits conferred upon the class by the settlement, and the economics involved in prosecuting a class action.” *Id.* 946 F.2d at 775. Such factors support the award of the requested fee in this case.

1. Achieving settlement required time and labor, precluding Class Counsel from other employment.

The first, fourth, and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request.

Prosecuting and settling the claims in this action demanded considerable time and labor in not only this case but in various other similar cases, making Class Counsel’s fee request reasonable. Specifically, relating to this action specifically, Class Counsel and their staff invested not less than 310.4 hours investigating the refund claims and potential damages, conducting early, informal discovery, including studying the facts and the law and undertaking an extensive analysis and calculation of the damages and refunds potentially owed, issuing numerous Open Records Requests (“**ORRs**”) to the City, and overall thoroughly researching the facts of this Lawsuit. *See* Ex. A at ¶¶13-15, 34-38, 54; Affidavit of John B. Manly (the “**Manly Aff.**”) attached hereto as **Exhibit** (“Ex.”) “**D**” at ¶11. Class Counsel further devoted time and effort to preparing a comprehensive damage analysis and calculation of the aggregate total refund owed, which was integral to negotiating the Settlement with the City. *Id.* at ¶¶13, 38-39. This information was essential to Class Counsel’s ability to understand the facts, scope of claims, pertinent evidence, legal and factual arguments, and potential defenses and recovery. *Id.* at ¶¶36, 39.

Moreover, before ever undertaking to file this action, Class Counsel expended significant resources researching and developing the claims and legal theories presented in this action. Significantly, Class Counsel has filed and prosecuted numerous similar tax refund cases, establishing controlling precedent, expanding the relief available in tax refund cases, and otherwise creating persuasive authority which undoubtedly played a substantial role in persuading Defendant to settle this case quickly and fairly. Indeed, Class Counsel, specifically James L. Roberts, IV, was

lead counsel for the plaintiffs in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County, which resulted in the appellate decision at *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), in which the Court of Appeals held that class actions for *ad valorem* tax refunds are permissible under O.C.G.A. § 48-5-380 — establishing precedent that directly supports class action viability in cases like this one. Likewise, Class Counsel represents the plaintiffs in *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a similar class action tax refund case currently pending before the Supreme Court of Georgia and in which Class Counsel successfully secured a nearly \$30 million verdict. And this is just the tip of the iceberg. Class Counsel has prosecuted or is currently prosecuting over a dozen class action tax refund cases, across which, in 2025 alone, Class Counsel and their staff expended more than 2,485 hours researching, developing, refining, and pursuing the claims and legal theories presented in this action.⁸ See Ex. A, Roberts Aff. at ¶42. Notably, lead counsel James L. Roberts, IV, spent over eighty percent (80%) of his time working these cases challenging charges as illegal taxes in 2025. *Id.* at ¶42.

And although Class Counsel was able to reach the Settlement in this Lawsuit more efficiently than in some other cases,⁹ such efficient settlement should not result in a penalty to

⁸ See, e.g., *Hamilton v. Montgomery County*, Superior Court of Montgomery County, 13CV159; *Altamaha Bluff, LLC, et al. v. Charlton County*, Superior Court of Wayne County, 14-CV-0376; *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County; *Toledo Manufacturing Company, et al. v. Charlton County*, Civil Action No. SUCV201900232, Superior Court of Charlton County; *Mary A. Bailey v. McIntosh County, Georgia*, Superior Court of McIntosh County, Civil Action No. SUV2021000009; *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County; *Robert E. Anderson v. Chatham County*, Civil Action Number SPCV21-01165-CO, Superior Court of Chatham County; *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Superior Court of Johnson County; *Grange Investments, LLC v. City of Port Wentworth*, Civil Action Number SPCV23-00216-KA, Superior Court of Chatham County; *Schreck v. Brooks County*, Civil Action No. 23-00067, Superior Court of Brooks County; *DRT Investments, LLC v. Emanuel County, Georgia*, Civil Action No. 25CV00072, Superior Court of Emanuel County.

⁹ See, e.g., *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, *supra* (case pending for six (6) years), and *Coleman v. Glynn County*, *supra* (case pending for seven (7) years).

Class Counsel but rather reflects Class Counsel’s experience in handling tax refund matters and is a direct result of Class Counsel’s work and experience in similar cases. The fundamental purpose of the percentage-of-the-fund method is precisely “to encourage early settlements by not penalizing efficient counsel.” *Checchia v. Bank of America, N.A.*, 2023 WL 6164406 (E.D. Pa. Sept. 21, 2023). Reducing Class Counsel’s fee simply because the County chose to settle early “would penalize counsel for obtaining an early settlement and would distort the value of the attorneys’ services.” *Schwartz v. TXU Corp.*, 2005 WL 3148350, at *7 (N.D. Tex. Nov. 8, 2005). As the Seventh Circuit has explained, “[t]he client cares about the outcome alone,” and class counsel’s efficiency “should not be used to reduce class counsel’s percentage of the fund that their work produced.” *In re Synthroid Marketing Litig.*, 264 F.3d 712, 721 (7th Cir. 2001).

Moreover, *Camden I* itself expressly identifies “the time required to reach a settlement” as a pertinent factor in the fee analysis. 946 F.2d at 775. That factor here weighs in Class Counsel’s favor: the speed of this settlement was not a product of easy liability, but rather of the County’s recognition that it was facing experienced, formidable counsel with an established record of winning class action tax refund cases. Stated simply, Class Counsel, as a result of their extensive experience, knew the work and investigation that was required in order to reach a fair, adequate, and reasonable Settlement, knew the issues they faced at every stage in the Lawsuit, and knew the potential refund recovery to be had and the chance of achieving it. This experience, wealth of knowledge, and prior success enabled Class Counsel to convince the City not only that Class Counsel were adequate to the task and willing to do what it took to achieve an excellent result, but that they genuinely understood – for both sides – what the case was worth given the law, facts, and risks. And the resulting benefit to the Settlement Class is obvious – a swift and efficient settlement with greatly reduced expenses, time, and risk. *See In re Domestic Air Transp. Antitrust Litig.*, 148

F.R.D. 297, 352 (N.D. Ga. 1993) (finding counsel's efforts deserved compensation despite efficient settlement as, absent settlement, even had plaintiffs survived defendants' motion for summary judgment, the case would have proceeded to an extremely lengthy trial, the expenses incurred by the class would have multiplied and, if plaintiffs prevailed at trial, they faced a certain appeal, requiring years of additional litigation).

Lastly, the significant amount of time Class Counsel invested in this Lawsuit frequently required prioritizing this Lawsuit over other work and/or required turning down new work that would have interfered with the vigorous prosecution of this Lawsuit. *See* Ex. A, Roberts Aff. at ¶55. *See Yates v. Mobile Cnty. Pers. Bd.*, 719 F.2d 1530, 1535 (11th Cir. 1983) (finding that the expenditure of time necessarily had some adverse impact upon the ability of counsel for plaintiff to accept other work, and this factor should raise the amount of the award); *see also Stalcup v. Schlage Lock Co.*, 505 F. Supp. 2d 704, 708 (D. Colo. 2007) (noting that priority of work that delays an attorney's other work is entitled to a premium). Significantly, as discussed more fully hereinbelow, Class Counsel expended this time and effort without any assurance that it would ever be compensated for its hard work. The amount of time and labor invested by Class Counsel at the expense of other work (and without assurance of compensation) therefore weighs heavily in favor of the Proposed Class Counsel Fee.

2. The issues involved were novel and difficult and required a high level of skill.

The second, third, ninth, and eleventh *Camden I* Factors – the novelty and difficulty of the issues, the skill, experience, reputation, and ability of Class Counsel, and the nature and length of Class Counsel's professional relationship with the client – also support approval of Class Counsel's fee request.

This Lawsuit presents novel and complex questions concerning the taxing power of local governing authorities, the constitutional restrictions on such power, and the ever-confounding distinction between taxes, fees, and assessments. Specifically, Named Plaintiffs argue that the County's Fire Fee is in actuality a tax on real property, not a fee, and as it is not assessed at *ad valorem*, is illegal. *See* Complaint, generally. The law in this area is not at all settled but rather has been and continues to be litigated extensively, requiring attorneys prosecuting cases involving such area of the law, particularly tax refund cases, be intimately familiar with nearly two (2) centuries of case law attempting to distinguish between taxes, fees, and assessments, as well as multiple revisions to the Georgia Constitution and the impact of such revisions on the taxing power of Georgia counties and municipalities. *See* Ex. A at ¶53. Additionally, bringing such cases requires counsel to acquire, analyze, and comprehend large amounts of tax data, including taxpayer rolls, tax digests, and annual budgets, and understand the permitted uses of and regulations on various local government funding measures. *Id.*

Class Counsel possess this necessary knowledge. Class Counsel have extensive experience in tax law and tax refund matters as well as experience with complex litigation and are presently prosecuting and have previously prosecuted several tax refund cases contesting the illegality of taxes labeled as "fees". *Id.* at ¶42.¹⁰ Notably, as discussed hereinabove, Class Counsel served as lead counsel in *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), and helped create significant, valuable, and highly pertinent precedent opening the courtroom doors to cases like this Lawsuit. *Id.* And as also mentioned previously, Class Counsel's case *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a case resulting in a nearly \$30 million verdict in favor

¹⁰ *See* FN5, *supra*.

of the class, is currently pending before the Supreme Court of Georgia and exemplifies the novelty and difficulty of the issues involved in this case as it raises questions fundamental to this case — whether Fire Fees such as those involved here are taxes and whether the Constitution requires taxation of real property be *ad valorem*. *Id.* at ¶43. A ruling in *Chatham County* is expected later this year and should either of the questions presented therein be answered in the negative, Named Plaintiff’s position in this case would suffer a significant blow and potentially result in a decision favorable to the City should it later file a dispositive motion. *Id.* The issues involved in this case are therefore not only novel and difficult but also created significant risk for Class Counsel, including the grant of a motion to dismiss or summary judgment in favor of the City or denial of class certification. *Id.*

Despite the novelty and difficulty of the issues herein and the looming decision in *Chatham County*, the City nevertheless recognized early that settlement was in its best interest. This can only be attributed to Class Counsel’s reputation, extensive experience, and track record, a factor justifying the fee request. *See In re Sunbeam Sec. Litig.*, 176 F. Supp. 2d 1323, 1336 (S.D. Fla. 2001) (courts assess the quality of representation in part by examining whether counsel are recognized as leading practitioners in the relevant field of litigation); *In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *19 (“In the private marketplace, counsel of exceptional skill commands a significant premium. So too should it be [for class actions].”).

Additionally, in evaluating the quality of representation by Class Counsel, the Court should also consider the quality of opposing counsel. *See Camden I*, 946 F.2d 772 n.3. *See also Equifax*, 2020 WL 256132, at *33. Throughout this litigation, the City was well-represented by James P. Gerard and Patricia T. Paul of Oliver Maner LLP. *See Ex. A, Roberts Aff.* at ¶44. They were worthy, highly competent, and professional adversaries and had enormous resources and

experience to draw from in defending this action. *Id.*; see also *Walco Invs. v. Thenen*, 975 F. Supp. 1468, 1472 (S.D. Fla. 1997) (stating that “[g]iven the quality of defense counsel from prominent national law firms, the Court is not confident that attorneys of lesser aptitude could have achieved similar results”)); *Warner Commc’ns. Secs. Litig.*, 618 F. Supp. 735, 749 (S.D.N.Y. 1985) (“The quality of opposing counsel is also important in evaluating the quality of plaintiffs’ counsels’ work.”); *In re WorldCom, Inc. Secs. Litig.*, 388 F. Supp. 2d 319, 357-58 (S.D.N.Y. 2005) (finding counsel “obtained remarkable settlements for the Class while facing formidable opposing counsel”). The City, through its counsel, mounted a vigorous defense, including differentiating the fee structure at issue from other cases litigated. *Id.* at ¶45. The Judgment was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable, and adequate settlement. *Id.* The highly skilled defense counsel faced by Class Counsel therefore likewise weighs in favor of approval of the fee request.

3. Class Counsel achieved an excellent result for the class.

The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel and supports the proposed fee. See *Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). As one court explained, in common fund cases “the monetary amount of the victory is often the true measure of [counsel’s] success.” *Swedish Hosp. Corp. v. Shalala*, 1 F.3d 1261, 1269 (D.C. Cir. 1993). Additionally, the Advisory Committee notes to Federal Rule of Civil Procedure 23 state that there are no “rigid limits” on attorney’s fees but “the relief actually delivered to the Class can be a significant factor in determining the appropriate award.” Fed. R. Civ. P. 23 Advisory Comm.’s Note 2018 amend.

Here, the result obtained provides for the recovery of illegal taxes levied and collected based on the City's failure to comply with the Georgia Constitution and Georgia law. The direct benefits to the Class Members include the creation of a cash fund (*i.e.*, the Aggregate Refund Fund) in the amount of \$1,400,000.00. *See* Ex. A, Roberts Aff. at ¶22. Under the terms of the Judgment, each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 27% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). *Id.* at ¶25. This is called the "Pro-Rata Tax Refund." *Id. See Creed v. Benco Dental Supply Co.*, No. 3:12-CV-01571, 2013 WL 5276109, at *4 (M.D. Pa. Sept. 27, 2013) ("Settling for close to the amount of full liability represents a respectable victory for the class members..."); *accord Barnes*, 281 Ga. at 260 (upholding the use of the common fund doctrine as a matter of policy on the grounds that allowing class members to obtain the benefit of a lawsuit without contributing to its cost are unjustly enriched at the successful litigant's expense). Notably, however, courts regularly find settlements to be fair even where "[p]laintiffs have not received the optimal relief." *Warren v. City of Tampa*, 693 F. Supp. 1051, 1059 (M.D. Fla.1988). *See also Int'l Brotherhood of Elec. Workers Local 697 Pension Fund v. Int'l Game Tech., Inc.*, 2012 WL 5199742, at *3 (D. Nev. Oct. 19, 2012) (approving \$12.5 million settlement representing 3.5% of damages).

Furthermore, although the monetary benefit of the Aggregate Refund Fund alone justifies Class Counsel's attorney's fees, in evaluating the total value of the Settlement for purposes of the proposed Fee award, the Court should consider not only the monetary relief obtained but also the non-monetary benefits conferred upon the Class. *See Poertner v. Gillette Co.*, 618 Fed. Appx. 624, 628 (11th Cir. 2015) (*per curiam*), *cert. denied sub nom. Frank v. Poertner*, 136 S. Ct. 1453, 194 L. Ed. 2d 575 (2016) (courts may consider the non-monetary relief provided to the class as "part

of the settlement pie”); *see also, generally, Ingram v. Coca-Cola Co.*, 200 F.R.D. 685, 689 (N.D. Ga. 2001) (approving settlement where “the programmatic relief” in addition to monetary relief was significant). Specifically, when determining the total value of a class action settlement for purposes of calculating the attorneys’ fee award, “courts usually consider not only the compensatory relief, but also the economic value of any prospective injunctive relief obtained for the class.” *Pinto v. Princess Cruise Lines, Ltd.*, 513 F. Supp. 2d 1334, 1342–43 (S.D. Fla. 2007). Courts have consistently recognized this principle. *See, e.g., Staton v. Boeing Co.*, 327 F.3d 938, 974 (9th Cir. 2003) (“[C]ourts should consider the value of the injunctive relief obtained as a relevant circumstance in determining what percentage of the common fund class counsel should receive as attorneys’ fees”); *Sheppard v. Consol. Edison Co. of New York, Inc.*, 2002 WL 2003206, at *7 (E.D.N.Y. Aug. 1, 2002) (in valuing total settlement for percentage-based fee award, court included both the cash recovery and “an estimated \$5 million in non-monetary, injunctive relief”); *Steiner v. Williams*, 2001 WL 604035, at *4 (S.D.N.Y. May 31, 2001) (“Although the settlement in this action did not involve the payment of money by the defendants, counsel may nonetheless recover a fee if the settlement conferred a substantial non-monetary benefit.”).

In this case, the Judgment confers significant non-monetary benefits on the Class beyond the Aggregate Refund Fund by permanently enjoining the City from assessing and collecting its so-called Fire Protection Fee and putting the City on notice that charges of this nature, no matter the nomenclature used to describe them, violate the Georgia Constitution, thereby deterring similar future charges and protecting the Settlement Class Members and all similarly situated property owners from continued assessment of illegal taxes going forward. *See* Ex. B at Section B. This prospective benefit, while not reducible to a dollar figure in the Judgment, is a substantial and real benefit to the Class and to the public interest, and it should be considered by the Court in evaluating

the overall value of the result obtained by Class Counsel. *See Faught v. Am. Home Shield Corp.*, 668 F.3d 1233, 1243-44 (11th Cir. 2011) (portion of attorney fee properly allocated to compensation for “non-monetary benefits [counsel] achieved for the class - like company-wide policy changes...”).

Considering both the monetary and non-monetary benefits conferred upon the Class, the outcome in the Judgment is truly an excellent result for the Settlement Class Members and weighs strongly in favor of awarding the Proposed Class Counsel Fee. *See Williams v. Naples Hotel Grp., LLC*, No. 6:18-cv-422-Orl-37DCI, 2019 WL 3804930, at *4 (M.D. Fla. July 29, 2019) (“The result achieved is a major factor in making a fee award.”).

4. The claims presented serious risk.

The tenth *Camden I* Factor –the “undesirability” of the case – similarly supports approval of Class Counsel’s fee request. Certainly, the Settlement is exceptional in light of the combined litigation risks summarized above in Section III(A)(ii)(2). Consideration of the “litigation risks” factor under *Camden I* recognizes that counsel should be rewarded for taking on a case from which other law firms shied away. *Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716, at *41 (citing *Sunbeam*, 176 F. Supp. 2d at 1336). Many lawyers avoid the type of case involved here due to its complexity and because it involves a high number of class members who have only low individual damage amounts. This is enveloped by the term “undesirable.” *Id.*

Further, the relevant risks and overall “undesirability” of the Lawsuit must be evaluated from the standpoint of Class Counsel at the time they commenced the suit — not retroactively, with the benefit of hindsight. *George v. Acad. Mortgage Corp.*, 369 F. Supp. 3d 1356, 1380 (N.D. Ga. 2019) (“[t]he point at which plaintiffs settle with defendants...is simply not relevant to determining the risks incurred by their counsel in agreeing to represent them”) (citation omitted);

Cullen v. Whitman Med. Corp., 197 F.R.D. 136, 150 (E.D. Pa. 2000) (expediency is not a factor “that the district court should rely upon to reduce a percentage-of-recovery attorney fee award to class counsel in a common fund class action; to utilize such a factor would penalize efficient counsel, encourage costly litigation, and potentially discourage able lawyers from taking such cases”). Prosecuting this action carried risks from the outset. It was questionable whether the tax vs. fee analysis necessary to the claims would fall in favor of the Class, whether, even if a tax, the City’s Fire Fee would be deemed illegal in light of the questions currently on appeal in *Chatham County*, and whether a ruling in favor of the Class would ultimately withstand appellate review. *See* Ex. A, Roberts Aff. at ¶43. The City mounted vigorous defenses to these claims, denying any and all liability. *Id.* at ¶45. And certification of the large class could be denied for a variety of reasons. *Id.* at ¶43. The risk and undesirability of the case consequently weigh in favor of the proposed fee award.

5. Class Counsel assumed considerable risk taking this action on a pure contingency fee basis.

The sixth *Camden I* Factor –whether the fee is contingent– supports Class Counsel’s fee request. In undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. *See* Ex. A, Roberts Aff. at ¶33. That risk warrants an appropriate Class Counsel fee. Indeed, as the District Court for the Northern District of Georgia recently explained, “[a] contingency fee arrangement often justifies an increase in the award of attorneys’ fees. A large award is justified because if the case is lost a lawyer realizes no return for investing time and money in the case.” *Equifax*, 2020 WL 256132, at *33 (internal quotations and citation omitted). *See also Lunsford v. Woodforest Nat’l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (“a contingency fee arrangement often justifies an increase in

the award of attorney's fees.") (Internal citations omitted); *In re Continental III. Sec. Litig.*, 962 F.2d 566 (7th Cir. 1992) (holding that when a common fund case has been prosecuted on a contingent fee basis, plaintiffs' counsel must be adequately compensated for risk of non-payment). "Lawyers who are to be compensated only in the event of victory expect and are entitled to be paid more when successful than those who are assured of compensation regardless of result." *Jones v. Diamond*, 636 F.2d 1364, 1382 (5th Cir. 1981) overruled on other grounds by *International Woodworkers of America, et al. v. Champion Intentional Corp.*, 790 F.2d 1174 (5th Cir. 1986). This is so because of the risk that after investing a substantial number of hours class counsel may receive no compensation whatsoever. Furthermore, the risks of contingent litigation are highlighted by cases lost after thousands of hours were invested in successfully opposing motions to dismiss and pursuing discovery. "Precedent is replete with situations in which attorneys representing a class have devoted substantial resources in terms of time and advanced costs yet have lost the case despite their advocacy." *In re Xcel Energy, Inc. Sec., Derivative & ERISA Litig.*, 364 F. Supp. 2d 980, 994 (D. Minn. 2005).

Public policy concerns also support the requested fee. Class Counsel's prosecution of this Lawsuit not only vindicates the current Class Members' individual refund claims now but further ensures the continued availability of experienced and capable counsel to represent classes of plaintiffs who hold valid but small individual claims. *See* Ex. A, Roberts Aff. at ¶46. In this regard, the United States District Court for the Northern District of Georgia recognized:

Generally, the contingency retainment must be promoted to assure representation when a person could not otherwise afford the services of a lawyer...A contingency fee arrangement often justifies an increase in the award of attorney's fees. This rule helps assure that the contingency fee arrangement endures. If this "bonus" methodology did not exist, very few lawyers could take on the representation of a class client given the investment of substantial time, effort, and money, especially in light of the risks of recovering nothing.

George v. Academy Mortg. Corp., 369 F. Supp. 3d 1356, 1373-74 (N.D. Ga. 2019). The District Court for the Southern District of Florida also explicitly recognized in a recent class action lawsuit that “[g]iven the positive societal benefits to be gained from attorneys’ willingness to undertake this kind of difficult and risky, yet important, work, such decisions must be properly incentivized.” *In Re: Checking Account Overdraft Litigation*, 2020 WL 4586398, at *20 (S.D. Fla. Aug. 10, 2020).

Class Counsel faced numerous risks throughout the pendency of this Lawsuit including the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Yet, despite Class Counsel’s efforts in litigating this Lawsuit, Class Counsel remains uncompensated for the time invested and uncompensated for the expenses advanced on behalf of the Class. Thus, there can be no doubt that this Lawsuit entailed a substantial risk of nonpayment for Class Counsel and involved difficult issues. The assumption of this risk and investment by Class Counsel without assurance of payment weighs heavily in favor of the Proposed Class Counsel Fee.

6. The requested fee comports with fees awarded in similar cases.

The fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request as the fee sought here is in line with fees typically awarded in similar cases. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. *See also Equifax*, 2020 WL 256132, at *31 (confirming *Camden I* does not require any particular percentage). However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Camden I*,

946 F.2d at 774-75 (internal citations omitted). In other words, the Court could award as much as 50% of the Aggregate Refund Fund as fees. Class Counsel, however, is seeking an award of fees that is much less than this upper limit.

While the Eleventh Circuit set the upper limit at 50% for common fund cases, the Georgia Supreme Court established what should be considered a floor of 33.3% for class counsel fees in the particular context of a tax refund class action under the Refund Statute. *See e.g., Barnes, et al v. City of Atlanta*, 275 Ga. App. 385, 620 S.E.2d 846 (2005), rev'd on other grounds, *Barnes*, 281 Ga. 256 (2006) (awarding 33.3%). Notably, however, this fee was set in a case that started more than twenty years ago in 1999 when 33.3% was the customary contingency percentage. *See e.g., Gaskill v. Gordon*, 942 F. Supp. 382, 387-88 (N.D. Ill. 1996), *aff'd*, 160 F.3d 361 (7th Cir. 1998) (finding that 33% is the norm but still awarding 38% of settlement fund). Today, 40% is the customary contingency percentage in standard contingency cases while 50% is the customary contingency fee for tax refund and tax appeal cases. *See Ex. A, Roberts Aff.* at ¶¶48-49.

Here, the Proposed Class Counsel Fee, which is 40% of the Aggregate Refund Fund, falls within the range of reasonable fee awards for both class actions and in the market generally. Significantly, courts ruling on class action fee petitions have held that “[t]he percentage method of awarding fees [*i.e.*, fees in common fund cases] in class actions is consistent with, and is intended to mirror, practice in the private marketplace where attorneys typically negotiate percentage fee arrangements with their clients.” *Pinto v. Princess Cruise Lines, Ltd d/b/a Princess Cruises*, 513 F. Supp. 2d 1334, 1340 (S.D. Fla. 2007).

In fact, the fees sought in this action are the exact percentage that was awarded in *Coleman, supra*, *Altamaha Bluff, LLC, et al., supra*, *Toledo Manufacturing Co., et al. supra*; *Old Town Trolley Tours of Savannah, Inc. supra*; *Bailey, supra*; *VTAL, supra*; *Anderson, supra*; *Deer Run*

Timber, LLC, supra; Grange Investments, LLC v. City of Port Wentworth, supra; Steven Schreck v. Brooks County, supra; DRT Investments, LLC v. Emanuel County, supra; and Nixon v. City of Darien, supra. All eleven (11) cases were class action refund cases. Finally, class counsel fees of 40% or more of a common fund are routinely approved by Courts across the Country. *See, e.g. In re Ampicillin Antitrust Litig.*, 526 F. Supp. 494, 498 (D.D.C. 1981) (45% of the common fund); *Beech Cinema, Inc. v. Twentieth-Century Fox Film Corp.*, 480 F. Supp. 1195, 1199 (S.D.N.Y. 1979), *aff'd*, 622 F.2d 1106 (2d Cir. 1980) (approximately 53% of the common fund); *Zinman v. Avemco Corp.*, 1978 WL 5686 (E.D. Pa. Jan. 18, 1978) (50%); *Howes v. Atkins*, 668 F. Supp. 1021 (E.D. Ky. 1987) (40% of the common fund). The record here leaves no doubt that the Proposed Class Counsel Fee is appropriate and comports with attorney's fees awarded in similar cases and, accordingly, this factor favors the proposed fee award.

iii. The expense request is appropriate.

Class Counsel requests approval of reimbursement from the Aggregate Refund Fund of litigation costs and expenses advanced by Class Counsel at Roberts Tate, LLC and Manly Shipley, LLP in the amount of \$15,511.30. *See* Ex. A, Roberts Aff. at ¶56; Ex. D, Manly Aff. at ¶13. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *Id.* Documentation supporting the fees incurred is attached as Exhibit "1" to the Roberts Affidavit and the Manly Affidavit.

Under the common fund doctrine, class counsel is entitled to reimbursement of all reasonable out of pocket litigation expenses and costs in the prosecution of claims and in obtaining settlement. "Expense awards are customary when litigants have created a common settlement fund for the benefit of a class." *In re F & M Distributors, Inc. Sec. Litig.*, 1999 U.S. Dist. LEXIS 11090,

at *20 (E.D. Mich. June 29, 1999) (approving reimbursement of \$584,951.20 in expenses). Courts have found that when class counsel has advanced litigation expenses on behalf of the class and has necessarily lost the use of that money, the expenses are considered reasonable and necessary. *See George*, 369 F.Supp.3d at 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary” (citing *McLendon v. PSC Recovery Sys.*, No. 1:06-CV-1770-CAP, 2009 WL 10668635, at *3 (N.D. Ga. June 2, 2009))). Here, Class Counsel has lost the use of the advanced litigation costs.

In order to determine if the expenses are compensable in a common fund case, the court considers whether the particular costs are the type routinely billed by attorneys to paying clients in similar cases. *See Cardizem*, 218 F.R.D. at 535. The litigation costs sought in this Lawsuit by Class Counsel are the type routinely charged by Roberts Tate, LLC and Manly Shipley, LLP to their hourly fee-paying clients. *See* Ex. A, Roberts Aff. at ¶56; Ex. D, Manly Aff. at ¶13. Accordingly, the Court should award Class Counsel reimbursement of Class Counsel’s costs and expenses in the amount of \$15,511.30 *Id.*¹¹

B. The Court should approve payment to the Class Representative.

Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. Indeed, several Georgia Superior Courts have awarded service awards in class actions amounting to roughly 2-3% of the Aggregate Refund Fund:

- \$350,000.00 or 2% awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019);

¹¹ Class Counsel reserves the right to supplement the amount of fees incurred between now and when the Court considers the Parties’ Joint Motion and Supporting Memorandum of Law for Final Approval of Class Action Settlement.

- \$40,000.00 or 2.3% awarded in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020);
- \$40,000.00 or 3.07% awarded in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020);
- \$55,000.00 or 2% awarded in *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021);
- \$25,000.00 or 2.5% awarded in *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022);
- \$87,500.00 or 2.5% awarded in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Service Award (Sept. 15, 2023);
- \$18,750 or 2.5% awarded in *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024);
- \$2,500 or 2.5% awarded in *Deer Run Timber, LLC v. Johnson County*, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025);
- \$47,500 or 2.5% awarded in *Grange Investments, LLC v. City of Port Wentworth*, Civil Action No. SPCV23-00216-KA, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (June 10, 2025);
- \$25,000 or 2.5% awarded in *Steven Schreck v. Brooks County*, Civil Action No. 23-CV-00067, Superior Court of Brooks County Order on Attorney's Fees and Costs and Service Award (August 18, 2025); and
- \$16,250 or 2.5% awarded in *DRT Investments, LLC v. Emanuel County*, Civil Action No. 25CV00072, Superior Court of Emanuel County, Order on Attorney's Fees and Costs and Service Award (November 5, 2025).

Here, the Class Representative was active in this Lawsuit and provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in

conferences with Class Counsel and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. In doing so, the Named Plaintiff was integral to forming the theory in this Lawsuit and reaching the Judgment. *See* Ex. A, Roberts Aff. at ¶¶31-32. It took the filing and prosecution of this Lawsuit for the City to refund Named Plaintiff and Class Members the illegally assessed and collected taxes in the form of Fire Fees from 2020 to the present. Class Representative therefore requests a service payment in the total amount of \$35,000.00 (the “**Service Payment**”). The Service Payment represents 2.5% of the Aggregate Refund Fund. *Id.* at ¶32.

The Court should find that the Class Representative deserves to be compensated for its efforts on behalf of the Class Members. The magnitude of the relief that the Class Representative obtained on behalf of the Class alone justifies its requested service payment.

IV. CONCLUSION

For the reasons set forth herein, Class Counsel requests that the Court grant its Application for Attorney’s Fees, Reimbursement of Expenses, and Service Award as reasonable under all applicable circumstances and factors and order such fees, expenses, and award be promptly paid within ten (10) days following the City’s first payment of the agreed upon settlement amount into the Aggregate Refund Fund.

Respectfully submitted this 7th day of May, 2026.

ROBERTS TATE, LLC

/s/ James L. Roberts, IV

James L. Roberts IV

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Attorneys for Named Plaintiff

CERTIFICATE OF SERVICE

I hereby certify that this day I have electronically filed the within and foregoing Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative and Memorandum of Law in Support with the Clerk of Court using the Odyssey efile system, which will automatically send electronic mail notification to counsel of record as follows:

James P. Gerard, Esq.
Oliver Maner, LLP
218 W. State Street
Post Office Box 10186
Savannah, Georgia 31412
jgerard@olivermaner.com

This 7th day of May, 2026.

ROBERTS TATE, LLC

/s/ James L. Roberts, IV
JAMES L. ROBERTS, IV
Georgia Bar No. 608580
Attorney for Named Plaintiff

Exhibit "A"

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

BOBBY BLACK,

Plaintiff,

v.

GARDEN CITY, GEORGIA,

Defendant.

CIVIL ACTION NO. SPCV25-01358-ST

AFFIDAVIT OF JAMES L. ROBERTS, IV

STATE OF GEORGIA
COUNTY OF GLYNN

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JAMES L. ROBERTS, IV, who after first being duly sworn states:

1.

My name is JAMES L. ROBERTS, IV, and I am competent in all respects to testify regarding the matters set forth herein. I have personal knowledge of the facts stated herein and know them to be true. This Affidavit is given voluntarily.

2.

This Affidavit is given in support of Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative with Memorandum of Law in Support (the "**Motion**") in the above referenced class action (the "**Lawsuit**").

Introduction and Background

3.

I am a founding member and partner in the law firm of Roberts Tate, LLC. Roberts Tate, LLC is Class Counsel to Plaintiff Bobby Black (“**Named Plaintiff**”) and the Class in the Lawsuit. I am the primary and supervising attorney in this Lawsuit.

4.

I am an experienced litigator, and I am intimately familiar with this Lawsuit.

5.

I have been practicing law since 2001. Prior to forming Roberts Tate, LLC, I was a partner with the law firm of Gilbert, Harrell, Sumerford & Martin, P.C. Prior to that, I served as Law Clerk to the late Judge Anthony A. Alaimo.

6.

As part of my practice, I litigate large class action cases, and in addition to serving as Class Counsel in this Lawsuit, I have served as class counsel in numerous class and collective action cases including, but not limited to, the following: *Vanover et al v. West Telemarketing*, Southern District of Georgia, 2:06CV0098; *Clairday v. Tire Kingdom, Inc., et al*, Southern District of Georgia, 2:07cv0020; *Kerce v. West Telemarketing Corp, et al*, Southern District of Georgia 2:07cv0081; *Hamilton v. Montgomery County*, Superior Court of Montgomery County, 13CV159; *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, Superior Court of Wayne County, 14-CV-0376; *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County; *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County; *Nixon v. City of Darien*, SUV2023000081, Superior Court of McIntosh County; *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The*

City of Savannah, Superior Court of Chatham County, Civil Action No. SPCV20-007667-MO; *Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County; *VTAL Real Estate, LLC v. The Mayor and Aldermen of The City of Savannah*, Superior Court of Chatham County, Civil Action No. SPCV21-00789-CO; *Anderson v. Chatham County*, Superior Court of Chatham County, Civil Action No. SPCV No. 21-01165-CO.; and *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125; *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County Civil Action No. SPCV23-00216-KA; *Steven Schreck v. Brooks County*, Superior Court of Brooks County, Civil Action No. 23-CV-00067; *DRT Investments, LLC v. Emanuel County*, Superior Court of Emanuel County, Civil Action No. 25CV00072.

7.

I have extensive experience in tax law, including property tax law, and litigation having handled tax appeals and tax refund matters for thousands of parcels in over 60 counties in the State of Georgia as well as Florida, Virginia, Alabama, and North Carolina at the administrative, trial court, and appellate court levels. I served on the Board of Governors of the State Bar of Georgia, am a past President of the Glynn County Bar Association, and am rated "Preeminent", the highest legal rating available from the leading legal rating service, Martindale Hubbell. I was named a Rising Star in 2006, 2009-2011, and 2014-2016 and a Super Lawyer for 2017-2023 by Super Lawyers Magazine.

8.

I regularly provide advice and counsel to clients on matters related to taxation and to the valuation of property for taxation, exemption and special use valuation programs.

9.

I am lead counsel for Named Plaintiff and the Class.

The Lawsuit

10.

Named Plaintiff retained Roberts Tate, LLC and agreed to be a class representative in this Lawsuit against Defendant Garden City, Georgia (the “**City**” or “**Defendant**”) to recover refunds on behalf of itself and similarly situated taxpayers for illegal taxes levied and assessed in the form of fire fees (the “**Fire Fees**”) for 2020 to the present. This Lawsuit is a refund class action and alleges that the City failed to comply with the Georgia Constitution and the Georgia law in assessing and levying Fire Fees.

11.

On October 7, 2025, Named Plaintiff commenced this Lawsuit, asserting claims for refunds on behalf of Named Plaintiff and all others similarly situated.

12.

The City filed an Answer on December 22, 2025.

13.

Our firm conducted early, informal discovery including investigation of facts, the law and extensive analysis and calculation of refunds potentially owed. Our firm issued numerous Open Records Requests (“**ORRs**”) to the City for documents.

14.

From the documents provided pursuant to the ORRs and the informal discovery provided by the City, we thoroughly researched the facts of this Lawsuit.

15.

The early, informal discovery and the research of the legal basis for this Lawsuit was conducted prior to filing the Complaint and before conducting settlement discussions with the City.

16.

The Parties conducted numerous settlement negotiation discussions over several weeks.

17.

Ultimately, the parties were able to reach a settlement (the “**Settlement**”). The Settlement is memorialized in the Parties’ proposed Order and Judgment submitted to the Court as an exhibit to Plaintiff’s Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement (the “**Judgment**”).

18.

On December 16, 2025, Named Plaintiff filed an Unopposed Motion and Supporting Memorandum of Law for Preliminary Approval of Class Action Settlement, Preliminary Certification of Settlement Classes, Approval of Notice Program and to Schedule Final Approval Hearing. The Court entered the Preliminary Approval Order dated March 27, 2026.

Summary of the Judgment

19.

The Judgment was negotiated at arm’s length without collusion.

20.

The Parties have no agreements in connection with the Settlement other than the Judgment.

21.

The terms of the Settlement (which still must be approved by the Court at a Final Approval Hearing as set forth in the Preliminary Approval Order dated March 27, 2026) are set forth in the

Judgment. The Settlement covers refunds for taxes paid in the form of Fire Fees from 2020 to the present.

22.

The direct benefits to the Class Members include the creation of a cash fund in the amount of \$1,400,000.00 (the “**Aggregate Refund Fund**”).

23.

The City shall pay \$700,000.00 of the Aggregate Refund Fund within 45 days of the Court’s final approval of the Order and Judgment (“**Initial Refund Fund Payment**”). The City shall pay the remaining \$700,000.00 of the Aggregate Refund Fund on or before January 1, 2027 (“**Final Refund Fund Payment**”).

24.

In the event that Defendant fails to make the payment into the Aggregate Refund Fund as provided in the Settlement, post judgment interest shall accrue at the rate of 7% per annum as set by O.C.G.A. § 7-4-2(a)(1)(A) on said amount until paid in full.

25.

Under the terms of the Judgment each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 27% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). This is called the “**Pro-Rata Tax Refund**”.

26.

“Pro-rata” means the proportion each Qualified Class Member’s Pro-Rata Refund bears to the total Aggregate Refund Fund.

27.

As set forth in the Judgment, 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**").

28.

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 will be the amount distributed to each Qualified Class Member as set forth in the Judgment.

29.

Under the Judgment, 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 Black Qualified Settlement Fund ("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 (as defined in the Judgment). The Black QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of receipt of such notice. Within thirty (30) days following the expiration of the period to submit Claims Forms, the Administrator shall identify to the Black QSF Administrator Category 2 Class Members (as defined in the Judgment) 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.

30.

The Aggregate Refund Fund provides for an immediate cash benefit for the Class Members as set forth in the Judgment.

Service Award to Class Representative

31.

As class representative, Named Plaintiff was active in this Lawsuit and has provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. In doing so, the Named Plaintiff was integral to forming the theory in this Lawsuit and reaching the Judgment.

32.

Class Representative requests a service payment in the amount of \$35,000.00 which represents 2.5% of the Aggregate Refund Fund.

Attorney's Fees

33.

In undertaking to prosecute this complex case entirely on a contingent fee basis, Class Counsel assumed a significant risk of nonpayment or underpayment. Despite our effort in litigating this Lawsuit, we remain completely uncompensated for the time invested and expenses advanced in this Lawsuit.

34.

We spent a substantial number of hours investigating the refund claims based on the City's failure to comply with the law in levying taxes in the form of Fire Fees.

35.

The proposed class exceeds 4,111 members for each of the tax years at issue. For many of these taxpayers we reviewed property tax record cards, tax bills, and detailed City documents identifying the payers of the Fire Fee.

36.

All of this information was essential to our ability to understand the facts, scope of the refund claims, and the amount of potential refunds owed to the Class.

37.

We expended significant resources researching and developing the legal theories and claims presented in the Complaint and the damages analysis that ultimately led to the proposed settlement.

38.

Additionally, we devoted time and effort to preparing a comprehensive damage analysis and calculation of the aggregate total refund owed.

39.

The comprehensive damage analysis and calculation of the aggregate total refund owed was integral to negotiating the Judgment with the City.

40.

The legal issues have been thoroughly researched, and I have briefed and argued similar issues in other class action matters. I am very familiar with the statutory requirements for refund matters under the Refund Statute.

41.

The time and resources we devoted to prosecuting and settling this Lawsuit readily justifies the requested fee. Each of the above-described efforts taken was essential to achieving the Judgment and the excellent results for the Class.

42.

Moreover, before ever undertaking to file this action, we expended significant resources researching and developing the claims and legal theories presented in this action. Significantly, we have filed and prosecuted numerous similar tax refund cases, established controlling precedent, expanded the relief available in tax refund cases, and otherwise created persuasive authority which undoubtedly played a substantial role in persuading the City to settle this case quickly and fairly. Notably, I was lead counsel for the plaintiffs in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063; and CE14-00750-063, Superior Court of Glynn County, which resulted in the appellate decision at *Glynn County v. Coleman*, 334 Ga. App. 559, 779 S.E.2d 753 (2015), in which the Court of Appeals held that class actions for *ad valorem* tax refunds are permissible under O.C.G.A. § 48-5-380 — establishing precedent that directly supports class action viability in cases like this one. Likewise, we represent the plaintiffs in *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, a similar class action tax refund case currently pending before the Supreme Court of Georgia and in which we successfully secured a nearly \$30 million verdict. And this is just the tip of the iceberg. We have prosecuted or are currently prosecuting over a dozen class

action tax refund cases, across which, in 2025 alone, we expended more than 2,485 hours researching, developing, and arguing the claims and legal theories presented in this action. In fact, I spent over eighty percent (80%) of my time working these cases challenging charges as illegal taxes in 2025.

43.

Prosecuting this action carried risks from the outset due to its size and the novelty and difficulty of the issues. Indeed, the aforementioned case currently on appeal before the Supreme Court of Georgia, *Chatham County v. Damon and Sebrell E. Smith*, S26A0699, exemplifies the novelty and difficulty of the issues involved in this case as it raises questions fundamental to this case — whether Fire Fees such as those involved here are taxes and whether the Constitution requires taxation of real property be *ad valorem*. A ruling in Chatham County is expected later this year and should either of the questions presented therein be answered in the negative, Named Plaintiff's position in this case would suffer a significant blow and potentially result in a decision favorable to the City should it later file a dispositive motion. The issues involved in this case are therefore not only novel and difficult but also created significant risk for Class Counsel. It was questionable whether the class would be certified, whether the tax vs. fee analysis necessary to the claims would fall in favor of the Class, whether, even if a tax, the City's Fire Fee would be deemed illegal in light of the questions currently on appeal in *Chatham County*, and whether a ruling in favor of the Class would ultimately withstand appellate review.

44.

The City is represented by extremely capable counsel, including James P. Gerard, Esquire, and Patricia T. Paul, Esquire of Oliver Maner, LLP. The City's attorneys were worthy, highly

competent, and professional adversaries and had enormous resources and experience to draw from in defending this action.

45.

The City's attorneys mounted vigorous defenses including asserting arguments differentiating the fee structure at issue from other cities and counties where the issue has been litigated. The Judgment was only reached after extensive negotiations concerning the parameters and provisions of a fair, reasonable, and adequate settlement.

46.

Ensuring the continued availability of experienced and capable counsel to represent classes of plaintiffs holding valid but small individual claims also supports the requested fee.

47.

Class Counsel requests the payment of \$560,000.00 which represents 40% of the Aggregate Refund Fund.

48.

When analyzing the 40% in fees sought in relation to the Aggregate Refund Fund, the percentage falls below the standard contingency fee arrangement for tax refunds and tax appeal matters throughout Georgia.

49.

Based on my extensive experience in handling tax refund cases throughout Georgia, the typical contingency agreement is for 50% of the refund obtained in tax refund cases and 50% of the tax savings in tax appeal cases.

50.

Moreover, approval of Class Counsel's 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace where contingent fee arrangements of 40% of the recovery are typical.

51.

I have personal knowledge of and I am very familiar with the work performed and hours expended by the attorneys and the paralegals in connection with this Lawsuit.

52.

All of the work performed by all the attorneys and the paralegals in this Lawsuit was at my direction and under my direct supervision. I directed, assisted, reviewed, edited, finalized, and approved all work performed by all attorneys and paralegals in connection with this Lawsuit.

53.

Litigation in lawsuits such as these requires counsel highly trained in class action law and procedure as well as specialized knowledge of tax refunds and tax law. The law in this area is not at all settled but rather has been and continues to be litigated extensively, requiring attorneys prosecuting cases involving such area of the law, particularly tax refund cases, be intimately familiar with nearly two (2) centuries of case law attempting to distinguish between taxes, fees, and assessments, as well as multiple revisions to the Georgia Constitution and the impact of such revisions on the taxing power of Georgia counties and municipalities. Additionally, bringing such cases requires counsel to acquire, analyze, and comprehend large amounts of tax data, including taxpayer rolls, tax digests, and annual budgets, and understand the permitted uses of and regulations on various local government funding measures.

54.

So far, the total number of attorney hours spent on this Lawsuit by Roberts Tate, LLC is not less than 168.4 and the total number of paralegal hours spent on this Lawsuit is not less than 42 for a total of not less than 210.4 hours.

55.

All of the work necessitated by this Lawsuit diverted time and resources from other matters and frequently required the prioritizing of this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

Advanced Litigation Expenses

56.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$15,511.30 in litigation costs and expenses advanced by Roberts Tate, LLC and Manly Shipley, LLP so far is reasonable and justified. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. These litigation costs are the type routinely charged by Roberts Tate, LLC to its hourly fee-paying clients. Copies of documentation supporting the fees incurred is attached as **Exhibit "1"**.

FURTHER AFFIANT SAITH NOT.

James L. Roberts, IV

Sworn to and subscribed before me this
26 day of May, 2026:



Notary Public

My Commission Expires: 12/14/2027



Exhibit "1"

Roberts Tate LLC

2487 Demere Road, Suite 400
St. Simons Island, GA 31522

INVOICE

Invoice # 2232
Date: 05/07/2026
Due Upon Receipt

Garden City Fire Fees

Statement of Account

Outstanding Balance		New Charges		Total Balance
\$0.00	+	\$88,533.38	=	\$88,533.38

2532.00

Class Action (Potential Suit)

Services

Type	Attorney	Date	Notes	Quantity	Rate	Total
Service	MF	02/22/2023	Conduct research regarding City of Perry and Garden City ordinances	2.00	\$325.00	\$650.00
Service	BTJ	02/23/2023	fire fee research	6.00	\$150.00	\$900.00
Service	MF	04/19/2023	Review file regarding background	3.60	\$325.00	\$1,170.00
Service	MF	04/21/2023	Review ORR; Review file regarding background	1.60	\$325.00	\$520.00
Service	MF	04/25/2023	Conference with Jay Roberts, Esquire regarding next steps; Review ORR; Review file regarding background	3.80	\$325.00	\$1,235.00
Service	MF	05/01/2023	Review Ordinance; Review file	1.00	\$325.00	\$325.00
Service	MF	05/02/2023	Conduct research regarding ordinance; Review file regarding utility bills; Review cases regarding same	5.40	\$325.00	\$1,755.00
Service	MF	05/04/2023	Conference with Jay Roberts, Esquire regarding case status	0.40	\$325.00	\$130.00
Service	MF	05/17/2023	Conference with Jay Roberts, Esquire regarding case status; Review email to co counsel regarding case status	2.40	\$325.00	\$780.00

Service	MF	09/22/2023	Receive and review email from John Manly, Esquire	0.80	\$325.00	\$260.00
Service	MF	10/20/2023	Review emails from co counsel; Review emails from Jay Roberts, Esquire; Draft email to Jay Roberts, Esquire	0.80	\$325.00	\$260.00
Service	MF	10/31/2023	Conference with Jay Roberts, Esquire regarding ordinance; Review emails to and from co counsel	0.60	\$325.00	\$195.00
Service	CC	07/02/2025	research fire fee budgets and Credit manual for John Manley and jay Roberts	0.80	\$150.00	\$120.00
Service	AF	07/02/2025	Discussed filing suit against City seeking refunds of fire fees and water fees	0.20	\$350.00	\$70.00
Service	CC	07/02/2025	Research on fees (LC)	2.00	\$150.00	\$300.00
Service	CC	07/09/2025	Research to Prepare ORR request (LC)	2.00	\$150.00	\$300.00
Service	CC	07/11/2025	Create and upload Garden City ORR and download and save files (LC)	1.00	\$150.00	\$150.00
Service	CC	07/21/2025	Upload Garden City to SharePoint (LC)	1.00	\$150.00	\$150.00
Service	AF	08/06/2025	Conf. w/ J. Roberts re: drafting complaint and potential fire fee and water fee claims	0.20	\$350.00	\$70.00
Service	JLR	08/13/2025	Working on complaint	3.00	\$500.00	\$1,500.00
Service	CC	08/14/2025	Gather documents for draft Complaint	4.40	\$150.00	\$660.00
Service	CC	08/20/2025	Assist with Drafting Complaint	6.40	\$150.00	\$960.00
Service	CC	08/21/2025	Review Ordinance, Assist with drafting complaint.	7.50	\$150.00	\$1,125.00
Service	CC	08/22/2025	Assist with drafting Complaint.	3.70	\$150.00	\$555.00
Service	CC	08/28/2025	Review ORR data from Garden City	4.00	\$150.00	\$600.00
Service	JLR	09/16/2025	Working on complaint	6.00	\$500.00	\$3,000.00
Service	AF	09/30/2025	Began reviewing all Garden City ORRs, the City's responses and provided documents, and the relevant ordinances, amendments, and fee schedules and reviewing and revising Complaint	9.20	\$350.00	\$3,220.00
Service	AF	10/01/2025	Began reviewing all Garden City	2.40	\$350.00	\$840.00

			ORRs, the City's responses and provided documents, and the relevant ordinances, amendments, and fee schedules and reviewing and revising Complaint; instructed K. Irby as to filing and service			
Service	AF	11/19/2025	Reviewed and revised Preliminary Approval Motion	2.60	\$350.00	\$910.00
Service	AF	11/19/2025	Began reviewing and revising all exhibits to Preliminary Approval Motion	2.00	\$350.00	\$700.00
Service	JLR	11/19/2025	Working on settlement	3.00	\$500.00	\$1,500.00
Service	JLR	11/19/2025	Work on Preliminary Approval Documents.	6.00	\$515.00	\$3,090.00
Service	AF	11/20/2025	Cont. reviewing and revising all exhibits to Preliminary Approval Motion; emailed revised documents to J. Roberts and co-counsel along with explanation of concern over differing class description across documents	3.40	\$350.00	\$1,190.00
Service	AF	11/24/2025	Discussed w/ J. Roberts, accepted all changes to proposed settlement documents, ensured all documents consistently defined settlement class, and emailed documents to opposing counsel	2.60	\$350.00	\$910.00
Service	JLR	12/09/2025	Working on edits to settlement documents	3.90	\$500.00	\$1,950.00
Service	JLR	12/11/2025	Working on preliminary approval documents	5.00	\$500.00	\$2,500.00
Service	JLR	12/15/2025	Finalize and file preliminary approval documents	7.00	\$500.00	\$3,500.00
Service	AF	12/16/2025	Final review of and revisions to Preliminary Approval Motion and supporting documents; instructed C. Chasteen as to filing	2.80	\$350.00	\$980.00
Service	JLR	03/27/2026	Review preliminary approval order and outline items to calendar	4.00	\$515.00	\$2,060.00
Service	KI	04/01/2026	Review Prelim. Approval Order and discuss DL's with A. Farris; Calendar all DL's; Email to Terry Turner re: DL's	1.00	\$150.00	\$150.00
Service	KI	04/01/2026	Email to Terry re; Pubication	0.20	\$150.00	\$30.00
Service	JLR	04/01/2026	Receipt order hearing, working on	1.50	\$515.00	\$772.50

notice and final approval						
Service	AF	04/01/2026	Discussed preparation of necessary notices and motions w/ L. Roberts; determined due dates w/ K. Irby	0.60	\$365.00	\$219.00
Service	KI	04/02/2026	Email to Terry re; website	0.20	\$150.00	\$30.00
Service	AF	04/03/2026	Reviewed and approved administrator's changes to publication notice	0.20	\$365.00	\$73.00
Service	JLR	04/03/2026	Approve publication notice.	0.30	\$515.00	\$154.50
Service	LR	04/21/2026	Prep of Affis of JLR; Began prep MTN for Attny Fees	4.00	\$350.00	\$1,400.00
Service	AF	04/22/2026	Research on proper considerations when court is determining reasonableness of fee award; began revising attorney fee petition to include argument on consideration of attorneys' efforts in other cases	8.00	\$365.00	\$2,920.00
Service	LR	04/22/2026	Further prep of MTN for Attny Fees and Aff.	5.50	\$350.00	\$1,925.00
Service	AF	04/23/2026	Cont. research on proper considerations when court is determining reasonableness of fee award; cont. revising attorney fee petition to include argument on consideration of attorneys' efforts in other cases	5.00	\$365.00	\$1,825.00
Service	LR	04/23/2026	Further prep of Attny Fee MTN; Began prep of MTn for Final Approval.	6.30	\$350.00	\$2,205.00
Service	AF	04/24/2026	Cont. research on proper considerations when court is determining reasonableness of fee award; cont.revising attorney fee petition to include argument on consideration of attorneys' efforts in other cases; emailed to J. Roberts and L. Roberts for review	6.50	\$365.00	\$2,372.50
Service	LR	04/24/2026	Prep of MTN for Final Approval	4.20	\$350.00	\$1,470.00
Service	JLR	04/27/2026	working on motion for attorneys fees	2.20	\$515.00	\$1,133.00
Service	LR	04/27/2026	Further prep of MTn for Final Approval; Began Prep of Final Order.	5.30	\$350.00	\$1,855.00
Service	JLR	04/28/2026	working on attorneys fees motion	1.50	\$515.00	\$772.50
Service	LR	04/28/2026	Further Prep of Final Order	4.50	\$350.00	\$1,575.00

Service	JLR	04/29/2026	working on motion for final approval and related documents	3.50	\$515.00	\$1,802.50
Service	LR	04/29/2026	Prep of Order and Judgement	3.40	\$350.00	\$1,190.00
Service	LR	04/30/2026	Further prep of Order and Judgement	1.70	\$350.00	\$595.00
Service	JLR	04/30/2026	working on final approval and af motion	3.50	\$515.00	\$1,802.50
Service	AF	05/01/2026	Drafted Manly Affidavit in support of Fee Petition; drafted proposed Order on Attorney Fee Petition	8.00	\$365.00	\$2,920.00
Service	KI	05/04/2026	Pulling Prior Orders on Attny Fees for Garden City Fee Petition	0.40	\$150.00	\$60.00
Service	KI	05/04/2026	Email to Erin re: J. Manly Aff.	0.10	\$150.00	\$15.00
Service	KI	05/04/2026	Email to Terry Turner re: Affidavit for Final Approval Motion	0.10	\$150.00	\$15.00
Service	AF	05/04/2026	Final revisions to Attorney Fee Petition and Affidavit in Support; reviewed and revised Final Approval Motion and JLR Affidavit in Support; reviewed and revised Final Approval Order; emailed staff re: next steps, needed information and revisions, etc.	6.00	\$365.00	\$2,190.00
Service	CC	05/05/2026	Review and calculate and update totals for Fee Petition and Final Approval Motion.	1.20	\$150.00	\$180.00
Service	JLR	05/05/2026	finalize and file af motion	1.00	\$515.00	\$515.00
Services Subtotal						\$73,257.00

Expenses

Type	Date	Notes	Quantity	Rate	Total
Expense	10/01/2025	Filing Fee - Complaint	1.00	\$301.47	\$301.47
Expense	10/07/2025	Overnight Service of Check to Sup. Court for Sheriff's Service	1.00	\$28.51	\$28.51
Expense	10/07/2025	Chatham County Clerk of Court - Sheriff's Service Fee for Complaint	1.00	\$82.50	\$82.50
Expense	04/30/2026	Online Legal Research - Westlaw April 2026	1.00	\$599.35	\$599.35
Expense	05/06/2026	Savannah Morning News - Publication Fee for 4/12/2026-5/3/2026	1.00	\$375.00	\$375.00
Expense	05/06/2026	Gentle, Turner & Benson, LLC - Class Member	1.00	\$12,333.00	\$12,333.00

Full Notice Mailout for 4,111 class members.					
Expense	05/06/2026	Gentle, Turner & Benson, LLC - Creation of Garden City Fire Fees Settlement Website	1.00	\$1,556.55	\$1,556.55
Expenses Subtotal					\$15,276.38

Timekeeper	Position	Quantity	Rate	Total
Aidan Farris	Attorney	34.3	\$365.00	\$12,519.50
Aidan Farris	Attorney	25.4	\$350.00	\$8,890.00
Marsha Flora	Attorney	22.4	\$325.00	\$7,280.00
Laura Roberts	Attorney	34.9	\$350.00	\$12,215.00
James L. Roberts, IV	Attorney	23.5	\$515.00	\$12,102.50
James L. Roberts, IV	Attorney	27.9	\$500.00	\$13,950.00
Carrie Chasteen	Non-Attorney	34.0	\$150.00	\$5,100.00
Karen Irby	Non-Attorney	2.0	\$150.00	\$300.00
Brandy Johns	Non-Attorney	6.0	\$150.00	\$900.00
Subtotal				\$88,533.38
Total				\$88,533.38

Detailed Statement of Account

Current Invoice

Invoice Number	Due On	Amount Due	Payments Received	Balance Due
2232	05/07/2026	\$88,533.38	\$0.00	\$88,533.38
Outstanding Balance				\$88,533.38
Amount in Trust				\$0.00
Total Amount Outstanding				\$88,533.38

Please make all amounts payable to: Roberts Tate LLC

Payment is due upon receipt.

Roberts Tate LLC

Selected	Date	Type	No.	Payee	Category	Total	Action
	10/02/2025	Check	6271	Carrie Chasteen	Advanced Client Costs	\$301.47	

Roberts Tate LLC

Selected	Date	Type	No.	Payee	Category	Total	Action
	10/07/2025	Check	6275	Chatham County Clerk of Court	Advanced Client Costs	\$82.50	

Account: ROBERTS TATE LLC, SAINT SIMONS ISLAND GA (1004062120)

Date Range: April 01, 2026 - April 30, 2026

Report Format: Summary-Account by Client by User by Day

Products: Westlaw

Content Families: All Content Families

Account by Client by User by Day	Database Time	Transactions	Standard Charge	Special Pricing Charge	Tax Amount	Total Charge
Client GARDEN CITY						
User Name FARRIS,AIDAN (23616898)						
Day 04/22/2026						
Totals for Included		34	6,038.00 USD	288.27 USD	0.00 USD	288.27 USD
Totals for Day 04/22/2026		34	6,038.00 USD	288.27 USD	0.00 USD	288.27 USD
Day 04/23/2026						
Totals for Included		21	2,958.00 USD	141.22 USD	0.00 USD	141.22 USD
Totals for Day 04/23/2026		21	2,958.00 USD	141.22 USD	0.00 USD	141.22 USD
Day 04/24/2026						
Totals for Included		17	2,558.00 USD	122.12 USD	0.00 USD	122.12 USD
Totals for Day 04/24/2026		17	2,558.00 USD	122.12 USD	0.00 USD	122.12 USD
Day 04/27/2026						
Totals for Included		7	700.00 USD	33.42 USD	0.00 USD	33.42 USD
Totals for Day 04/27/2026		7	700.00 USD	33.42 USD	0.00 USD	33.42 USD
Totals for User Name FARRIS,AIDAN (23616898)		79	12,254.00 USD	585.03 USD	0.00 USD	585.03 USD
User Name ROBERTS,JAY (10226024)						
Day 04/27/2026						
Totals for Included		3	300.00 USD	14.32 USD	0.00 USD	14.32 USD
Totals for Day 04/27/2026		3	300.00 USD	14.32 USD	0.00 USD	14.32 USD
Totals for User Name ROBERTS,JAY (10226024)		3	300.00 USD	14.32 USD	0.00 USD	14.32 USD
Totals for Client GARDEN CITY		82	12,554.00 USD	599.35 USD	0.00 USD	599.35 USD

USA TODAY CO.

*LocalIQ

Order Confirmation

Not an Invoice

Account Number:	1334988
Customer Name:	Gentle,Turner,Sexton,Debrosse&
Customer Address:	Gentle,Turner,Sexton,Debrosse& 501 Riverchase PKWY E Hoover AL 35244-1808
Contact Name:	Turner
Contact Phone:	(205) 716-3000
Contact Email:	
PO Number:	

Date:	04/03/2026
Order Number:	12231290
Prepayment Amount:	\$ 0.00

Column Count:	2.0000
Line Count:	68.0000
Height In Inches:	7.0700

Print

Product	#Insertions	Start - End	Category
SAV Savannah Morning News	4	04/12/2026 - 05/03/2026	Public Notices
SAV savannahnow.com	4	04/12/2026 - 05/03/2026	Public Notices

As an incentive for customers, we provide a discount off the total order cost equal to the 3.99% service fee if you pay with Cash/Check/ACH. Pay by Cash/Check/ACH and save!

Total Cash Order Confirmation Amount Due	\$365.00
Tax Amount	\$0.00
Service Fee 3.99%	\$14.56
Cash/Check/ACH Discount	-\$14.56
Payment Amount by Cash/Check/ACH	\$365.00
Payment Amount by Credit Card	\$379.56

Order Confirmation Amount	\$365.00
---------------------------	----------

1/2

plus \$10⁰⁰ Affidavit

\$ 375⁰⁰

GENTLE TURNER & BENSON, LLC
ATTORNEYS AND COUNSELLORS AT LAW
501 RIVERCHASE PARKWAY EAST, SUITE 100
HOOVER, ALABAMA 35244

EDGAR C. GENTLE, III
TERRY D. TURNER, JR. *
KATHERINE A. BENSON
J. CHRISTOPHER SMITH
JENNIFER L. BLANKENSHIP
HANNAH N. TRUCKS
REBECCA K. ATKIN

TELEPHONE (205) 716-3000
TELECOPIER (205) 716-3010
* ALSO ADMITTED IN FLORIDA

May 6, 2026

Roberts Tate

File No. 6667-14W - Roberts Tate - Black QSF (Garden City) - Website

For services rendered and expenses incurred from April 1, 2026 to April 30, 2026:

Professional Services

<u>Date</u>	<u>Atty</u>	<u>Description</u>	<u>Hours</u>
4/3/2026	1019150 TRT	Design and establishment of the Garden City Fire Fees Settlement website	4.00
4/5/2026	1019151 TRT	Design and establishment of the Garden City Fire Fees Settlement website	8.00
4/6/2026	1019152 TRT	Design and establishment of the Garden City Fire Fees Settlement website	2.00

Gross Amount Requested:

14.00 \$1,120.00

Attorney, Accountant and Assistant Summary

<u>Name</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
Tyler R. Turner	14.00	80.00	\$1,120.00

Disbursements

<u>Description</u>	
Web Hosting - website 2 year renewal	249.41

Description	Amount
Web Hosting - Web hosting	155.76
Web Hosting - Domain registration	31.38
Total additional charges	<u>\$436.55</u>
Total amount of this bill	<u>\$1,556.55</u>
Balance due	<u><u>\$1,556.55</u></u>

GENTLE TURNER & BENSON, LLC

ATTORNEYS AND COUNSELLORS AT LAW
SUITE 100 - 501 RIVERCHASE PARKWAY EAST
HOOVER, ALABAMA 35244

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TELEPHONE (205) 716-3000
TELECOPIER (205) 716-3010

*ALSO ADMITTED IN FLORIDA

INVOICE

May 6, 2026

CONFIDENTIAL

Black Qualified Settlement Fund
Class Member Full Notice Mailout

Re: Class Member Full Notice Mailout April 2026

<u>Quantity</u>	<u>Description of Services</u>	<u>Rate</u>	<u>Price</u>
4,111	Print 6 page (duplicate) Class Member Full Notice; Fold and Stuff, Seal, using Window Envelopes; Postage	\$3.00	\$12,333.00

Exhibit "B"

**IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA**

BOBBY BLACK,	)	
	)	
Plaintiff,	)	
	)	
v.	)	CIVIL ACTION NO. SPCV25-01358-ST
	)	
GARDEN CITY, GEORGIA,	)	
	)	
Defendant.	)	

ORDER AND JUDGMENT

Plaintiff Bobby Black (“**Named Plaintiff**”, “**Black**” or “**Class Representative**”) filed the instant class action lawsuit (the “**Lawsuit**”) against the City of Garden City (“**Defendant**” or the “**City**”) pursuant to O.C.G.A. §48-5-380 (the “**Refund Statute**”) on behalf of himself and all taxpayers similarly situated seeking refunds for taxes illegally assessed and collected pursuant to City of Garden City Ordinance Chapter 34, Article IV- Fire Protection Fee as adopted November 15, 2010, and amended November 7, 2022 (the “**Fire Fee**” and the “**Fire Fee Ordinance**”), and injunctive relief.¹

Having read and considered the pleadings and facts presented, the Court finds as follows:

The Fire Fee has been assessed and collected based on the ownership of property on a *non-ad valorem* basis. Under the Georgia Constitution and Georgia law, taxation of real and personal property is required to be *ad valorem*. That is, property must be assessed based upon the value of the property. *See Hutchins, et la. v. Howard, et al.*, 211 Ga. 830, 89 S.E. 2d 183, 186 (1955) (“Taxation on all real and tangible personal property subject to be taxed is required to be *ad valorem* – that is, according to value, and the requirement in the Constitution that the rule of taxation shall be uniform, means that all kinds of property of the same class not absolutely exempt

¹ Named Plaintiff also asserts claims for declaratory judgment, prejudgment interest, and violation of uniformity requirement, due process and equal protection.

must be taxed alike, by the same standard of valuation, equally with other taxable property of the same class, and coextensively with the territory to which it applies; meaning the territory from which the given tax, as a whole, is to be drawn.”).

Specifically, and as alleged in the Complaint as amended, the Court finds the following:

1) The Fire Fee is a means for the government to raise general revenue exclusively to be used for fire protection services, based on the taxpayer’s ability to pay, specifically based on ownership of property, without regard to the direct benefit that may inure to the payer or to the property taxed;

2) The Fire Fee is mandatory;

3) The Fire Fee is not related to the payer’s contribution to the burden on the government;

4) The Fire Fee does not result in a special benefit to the payer different from those to whom the charge does not apply; and

5) The Fire Fee is not calculated in a manner whereby the payer is reasonably paying for services rendered or to be rendered.

Therefore, the Fire Fee is an illegal tax not authorized by the Georgia Constitution or by Georgia law;

THEREFORE, IT IS ORDERED as follows:

A. Class Certification

Named Plaintiff and Defendant hereby stipulate to the certification of one class pursuant to O.C.G.A. § 9-11-23(b)(1) and O.C.G.A. § 9-11-23(b)(2) and the Court finds that such certification is appropriate. The class consists of *all customers of the Garden City Fire Protection Utility who were assessed and paid a Fire Fee at any time between October 7, 2020, and the date of final approval of this Order and Judgment* (hereinafter the “**Refund Class**” or the “**Settlement Class**”). Those set forth in **Exhibit A** are potential Class Members.

The Court specifically finds that class certification is appropriate because:

- 1) The potential class members are so numerous that joinder of all members is impractical, satisfying the requirements of O.C.G.A. § 9-11-23(a)(1);
- 2) There are questions of law or fact common to each class member, satisfying the requirements of O.C.G.A. § 9-11-23(a)(2);
- 3) The claims of the representative party are typical of the claims of Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(3);
- 4) Class Representative will fairly and adequately protect the interests of the Class Members, satisfying the requirements of O.C.G.A. § 9-11-23(a)(4);
- 5) Certification of the Refund Class is appropriate under O.C.G.A. § 9-11-23(b)(1) as the prosecution of separate actions by or against individual Class Members would create a risk of inconsistent or varying adjudications with respect to individual Class Members which would establish incompatible standards of conduct for the party opposing the class or adjudications with respect to individual Class Members which would as a practical matter be dispositive of the interests of the other members not parties to the adjudications or substantially impair or impede their ability to protect their interests;
- 6) Certification of the class is appropriate under O.C.G.A. § 9-11-23(b)(2) as Defendant has acted or refused to act on grounds generally applicable to each class member, thereby making appropriate final injunctive relief or corresponding declaratory relief with respect to members of the class;²

² Additionally, while the Court has elected to only certify the Refund Class under 9-11-23(b)(1) and 9-11-23(b)(2), the Court also finds that certification under 9-11-23(b)(3) would be appropriate as questions of law or fact common to the members of the Refund Class predominate over questions affecting only individual members, satisfying the requirements of O.C.G.A. § 9-11-23(b)(3) and a class action is superior to other methods available for the fair and efficient adjudication of this controversy satisfying the requirements of O.C.G.A. § 9-11-23(b)(3).

7) The law firms of Roberts Tate, LLC and Manly Shipley, LLP will fairly and adequately represent the interests of the Refund Class as Class Counsel; and

8) The action is manageable as a class action.

Plaintiff Black shall serve as class representative for the Refund Class as defined herein.

The law firms of Roberts Tate, LLC and Manly Shipley, LLP are appointed as Class Counsel for the Refund Class certified herein.

B. Permanent Injunction

Additionally, as of January 1, 2026, and thereafter, Defendant is permanently enjoined and restrained from billing Fire Protection Fees pursuant to City of Garden City Code of Ordinances Chapter 34, Article IV as adopted November 15, 2010, and amended November 7, 2022.

C. Judgment on the Aggregate Refund Amount

The Court hereby approves and enters judgment pursuant to the Refund Statute in favor of Named Plaintiff and the class in the amount of One Million Four Hundred Thousand and No/100 Dollars (\$1,400,000.00) (hereinafter the “**Aggregate Refund Fund**”) to pay refunds to the Refund Class.

Defendant shall pay the Aggregate Refund Fund as follows:

- (1) \$700,000 on or before January 31, 2026, or 45 days after the entry of the Final Approval Order, whichever is later (the “**Initial Refund Fund Payment**”); and
- (2) \$700,000 on or before January 31, 2027, or 1 year and 45 days after the entry of the Final Approval Order, whichever is later (the “**Final Refund Fund Payment**”).

In the event that Defendant fails to make the payment 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.

The Aggregate Refund Fund shall be the sole source used to pay: (i) all refunds and interest

owed to Class Members as set forth herein (the “**Class Refunds**”); (ii) Plaintiff’s Counsel for attorneys’ fees and expenses as set forth herein and as approved by the Court; (iii) Class Representative Service Payment as set forth herein and as approved by the Court; and (iv) the costs of administering the Aggregate Refund Fund including the cost and expenses of the Administrator 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 refunds to Class Members.

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 “**Black QSF**”) to carry out the payment of approved Fees and Expenses of Class Counsel and the Class Representative Service Payment set forth in Section E and the Refund Payment Process set forth in Section I herein. The Final Order will appoint Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 as administrator of the Black QSF (the “**Black QSF Administrator**”). The Black QSF Administrator will be paid a flat fee of \$30,000.00. The costs of the Black 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 Black QSF Administrator. The Aggregate Refund Fund Account shall have a unique Taxpayer Identifier Number.

The Black 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 Defendant related to the webpage used for notification of Class Members or time devoted by employees of Defendant to fulfilling the terms of this Order and Judgment. The

Aggregate Refund Fund shall be the sole and exclusive source for payment of the Class Refunds and fees and expenses, and payment in full of the amount of the Aggregate Refund Fund owed by Defendant shall be in sole satisfaction of all claims against Defendant.

D. Appointment of Administrator

Terry D. Turner, Jr. of Gentle Turner & Benson, LLC, 501 Riverchase Parkway East, Suite 100, Hoover, Alabama 35244 is appointed Administrator to identify Class Members (hereinafter referred to as the “**Administrator**”) entitled to refunds based on the City of Garden City’s databases, records and resources, and to calculate the individual refund amounts, if any, due each Class Member. The Administrator is to be given full access to the pertinent records of the City of Garden City necessary to identify Class Members and determine individual refund amounts. In the event that Terry Turner cannot serve, a substitute Administrator consented to by the Parties shall be appointed.

The Administrator’s fees will be paid from the Aggregate Refund Fund. The Administrator will be paid the hourly rate of \$120 per hour for his services and \$80 per hour for administrative personnel hired to assist. Upon completion of the Administrator’s work the Administrator shall submit an accounting of all charges and expenses to Named Plaintiff’s Counsel and Defendant’s Counsel at least fifteen (15) days prior to submission of such charges and expenses to the Black QSF Administrator for payment. Named Plaintiff’s Counsel and Defendant’s Counsel shall notify the Administrator of any objections to the charges and expenses within five (5) days of receipt. The Black QSF Administrator will pay the Administrator’s 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.

E. Payment of Claims, Fees, Costs, and Expenses

Any and all attorney's fees, costs and expenses, and class service payments awarded by the Court to Class Counsel shall be payable from the Initial Aggregate Refund Fund Payment and shall be paid by the Black QSF Administrator within thirty (30) days of receipt of the Initial Refund Fund Payment, 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 Order and 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.

F. Identification of Class Members and Calculation of Individual Refunds

Following Final Approval of the Order and Judgment, the Administrator is directed to identify the Refund Class and Class Members and determine the refunds owed. "Class Member" or "Class Members" means a member or members of the Refund Class. The Administrator will identify the Class Members who are entitled to refunds as follows:

The Administrator shall be given full access to the records of and full cooperation by Defendant's departments including, but not limited to, Information Technology and Finance Departments, in order to identify Class Members, confirm the identity of Class Members, obtain missing information for customers who paid the Fire Fee in order to determine whether they are Class Members and to calculate the individual refunds owed to Class Members. The period for

which refunds will be determined is October 7, 2020, through the date of entry of this Order (the “**Refund Period**”). The amount of Fire Fees paid by each Class Member during the Refund Period shall be determined and then summed to determine the total of all Fire Fees paid by all Class Members during the Refund Period. The percentage of Fire Fees paid during the Refund Period for each Class Member multiplied by the amount of the Aggregate Refund Fund shall be the presumptive refund amount (“**Presumptive Refund Amount**”).

The Administrator will not calculate interest on the refund from the date of payment through the date of final approval of this Order and Judgment in calculating the Presumptive Refund Amount owed to each Class Member.

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 the Order and Judgment.

Upon completion of the identification of the Class Members entitled to refunds and the Presumptive Refund Amount to each Class Member, the Administrator will post the list of Class Members and the Presumptive Refund Amount owed to each on the City’s website and provide notice in the Savannah Morning News.

The City and any Class Member shall have the right to object to the calculation of any individual refund calculations made by the Administrator, and the City may assert 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 Administrator’s notice of completion of the Presumptive Refund Amount.

Finally, the page on the City’s website will provide a claim form for any customer who paid the Fire Fee not identified as a Class Member by the Administrator 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 City's website ("**Missing Class Members**"). The Administrator shall review any such claims by additional applicant(s) and determine whether they are in fact entitled to any refund, submit his conclusions to the applicant(s) and Defendant who shall have fifteen (15) days to object to the Administrator's 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. The Presumptive Refund Amount for Class Members shall be adjusted based on any refunds determined to be owed for Missing Class.

Finally, the page on the City's website will provide a form for any applicant identified as a Class Member to utilize to update their address.

G. Administration of the Class

The Presumptive Refund Amount for each Class Member will be posted on a page on the City's website along with information about how a Class Member can object to the Presumptive Refund Amount.

After the Administrator identifies the Presumptive Refund Amount for each Class Member, the Administrator will divide the Class Members into the following categories for purposes of distributing the refunds to the Class Members:

- Class Members who are still customers of the Garden City Fire Protection Utility and for whom a refund is determined to be owed (hereinafter "**Category 1 Class Members**").
- Class Members who are no longer customers of the Garden City Fire Protection Utility and for whom 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 City's website providing the information

contained in the Claim Form for the collection of 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 customer certify that he or she is the same customer for which the refund has been calculated. The customer 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

The Administrator will determine each Qualified Class Member's pro-rata share from the Aggregate Refund Fund (the **"Pro-Rata Refund"**) following the submission of all Category 2 Claim Forms and resolution of all objections as set forth hereinabove. "Pro-Rata" shall mean the proportion each Qualified Class Members' total payment of Fire Fees during the Refund Period bears to the payments of all Qualified Class Members during the Refund Period. The Pro-Rata Refund is expected to return to each Qualified Class Member 27% of the Fire Fees paid during the Refund Period less fees and expenses. The Pro-Rata percentage shall be used to calculate each Qualified Class Member's share of the Fees and Expenses to be subtracted from the Pro-Rata share

of the Aggregate Refund Fund. The Fees and Expenses shall be totaled and multiplied by the Pro-Rata share. The resulting number shall be each Qualified Class Member's portion of the Fees and Expenses ("**Pro-Rata Fees and Expenses**"). The difference between the Pro-Rata share of the Aggregate Refund less the Pro-Rata Fees and Expenses shall be each Qualified Class Member's final refund ("**Final Refund**") and 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 Presumptive Refund calculation, the Administrator shall identify to the Black QSF Administrator the amount of the Final Refund due each customer and the address to which the refund is to be mailed for the Category 1 Class Members. The Black QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 1 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the City. Within thirty (30) days following the later of the expiration of the period to submit Claim Forms or a final ruling by the Special Master on any claims or objections as set forth above, the Administrator shall identify to the Black QSF Administrator Category 2 Class Members who have properly filled out and returned claim forms, the amount of Final Refund due each Category 2 Class Member and the address to which the refund is to be mailed. The Black QSF Administrator shall issue refund checks from available funds in the Aggregate Refund Fund to the Category 2 Class Members within thirty (30) days of the later of the receipt of such notice or the payment of the Final Refund Payment by the City.

Any and all checks returned or uncashed after one hundred and twenty (120) days from issuance shall be canceled by the Black 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 to the City.

The Black QSF Administrator shall maintain accurate accounting records of all deposits and payments from the Aggregate Refund Fund Account and shall provide such accounting to Named Plaintiff's Counsel and Defendant's Counsel upon request. The Black QSF Administrator shall file a notice of completion of administration ("**Notice of Completion**"), the form of which shall be included in the Motion for Preliminary 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 City.

J. General Provisions

1. Released Claims

Named Plaintiff 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 Defendant, its current and former elected officials in their official and individual capacities, its past, present and future parent and affiliate corporations, offices, authorities, commissions, committees 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 for the payment of Fire Fees, taxes, and/or fees related to or arising out of the assessment, collection, or payment of Fire Fees as alleged in the Lawsuit from October 7, 2020 through the date of final approval of this Judgment whether in law or in equity (the "**Released**

Claims”).

2. Continuing Jurisdiction

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

SO ORDERED. This _____ day of _____, 2025.

Judge

Order prepared by:
John B. Manly, Esq.
Manly Shipley, LLP
Post Office Box 10840
Savannah, Georgia 31412
T: (912) 495-5360
F: (844) 362-4952
E: john@manlyshipley.com

I HAVE READ THIS ORDER AND JUDGMENT CAREFULLY AND FULLY UNDERSTAND AND AGREE TO SAME ON BEHALF OF ALL CLASS MEMBERS.

This 16th day of December, 2025

MANLY SHIPLEY, LLP

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Savannah, Georgia 31412
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F: (844) 362-4952
john@manlyshipley.com
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/s/ John B. Manly
JOHN B. MANLY
Georgia Bar No. 194011
JAMES E. SHIPLEY, JR.
Georgia Bar No. 116508

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afarris@robertstate.com

/s/ James L. Roberts, IV
JAMES L. ROBERTS, IV
Georgia Bar No. 608580
V. AIDAN FARRIS
Georgia Bar No. 581756

ATTORNEYS FOR NAMED PLAINTIFF

I HAVE READ THIS ORDER AND JUDGMENT CAREFULLY AND DO NOT OPPOSE SAME ON BEHALF OF DEFENDANT.

OLIVER MANER LLP

218 W. State Street
P. O. Box 10186
Savannah, Georgia 31412
T: (912) 236-3311
jgerard@olivermaner.com

/s/ James P. Gerard
JAMES P. GERARD
Georgia Bar No. 291395

ATTORNEYS FOR DEFENDANT

Exhibit "A"

Exhibit A

Name	Mailing Addrs Line1	Mailing Addrs Line2	City	State	Zip	
1608 DEAN FOREST LLC	545 E YORK ST		SAVANNAH	GA	31401	
17 MAIN ST INDUSTRIAL LLC	28-18 STEINWAY STREET		ASTORIA	NY	11103	
17-16 DEVELOPERS INC	143 PUTTENHAM CROSSING		POOLER	GA	31322	
266 ALFRED LLC DBA SOS RADIAL TIRE SERV	115 KICKLIGHTER WAY		GARDEN CITY	GA	31408	
2CKR WAREHOUSE & STORAGE LLC	9 TELFAIR PLACE		GARDEN CITY	GA	31408	
307 CHATHAM PARKWAY LLC	4 STAR POINT	SUITE 204	STAMFORD	CT	6902	
350 MAIN LLC	30 TEAL LAKE DR		SAVANNAH	GA	31419	
4884 LOUISVILLE PARTNERS LLC	414S 16TH ST	SUITE 100	PHILADELPHIA	PA	19146	
4885 OLD LOUISVILLE ROAD LLC	528 EAST 45TH STREET		SAVANNAH	GA	31405	
48TH STREET RENTALS LLC	1301 E 48TH ST		SAVANNAH	GA	31404	
6031 COMMERCE PARTNERS, LLC	PO BOX 182062		COLUMBUS	OH	43218-2062	
6053 COMMERCE PARTNERS, LLC	738100 HENIFF TRANSPORTATION MS #12	PO BOX 182062	COLUMUS	OH	43218-2062	
8 AVIATION COURT LLC	528 EAST 45TH ST		SAVANNAH	GA	31405	
A&V ELECTRIC COMPANY LLC	2750 TREMONT RD		SAVANNAH	GA	31405	
AAA COOPER TRANSPORTATION	PO BOX182682	MS # 14	COLUMBUS	OH	43218-2682	
AAVAS, LLC	213 WEDGEFIELD CROSSING		SAVANNAH	GA	31405	
ADAM G BOWEN	90 VARNEDOE Ave # A		GARDEN CITY	GA	31408	
ADELEBSEN PROPERTIES LLC	2202 W 166TH ST		MARKHAM	IL	60428	
AG ROBIN LLC	101 GREEN ISLAND RD		SAVANNAH	GA	31411	
AGAP GARDEN CITY LLC DBA STORAGE KING	1780 THIRD AVE	33 RD FLOOR	NEW YORK	NY	10017	
AHAB MACK	1614-0 UNION VALLEY RD		WEST MILFORD	NJ	7480	
AIDA CRUZ	45 RUSSELL AVE		GARDEN CITY	GA	31408	
AIR THERM CO INC	PO BOX 9804		SAVANNAH	GA	31412	
AL TANKSLEY	129 CHERRYFIELD LANE		SAVANNAH	GA	31419	
ALC-RLC FAMILY LP	P. O. BOX 23313		SAVANNAH	GA	31403	
ALETHIA WILSON	357 1/2 MAIN ST		GARDEN CITY	GA	31408	
ALFRED REED JR	130 CAMELLIA AVE		GARDEN CITY	GA	31408	
ALISON SOCKMAN-GILLIS	1440 DEBBS LN		CHESAPEAKE	VA	23320	
ALL IN ONE CAR EXPORT LLC	54 TELFAIR PL		GARDEN CITY	GA	31408	
ALPHA & OMEGA WORSHIP CENTER INC	4906 PINELAND DRIVE		GARDEN CITY	GA	31405	
AMERIGAS	PO BOX 182163		COLUMBUS	OH	43218-2163	
ANGEL SANTIBANEZ	200 CHATHAM VILLA DR		GARDEN CITY	GA	31408	
ANGELA CARPENTER	106 LAKEWOOD DR		GUYTON	GA	31312	
ANTHONY BECKETT	2604 GOVERNOR ST		GARDEN CITY	GA	31408	
ANTONIA WALKER	PO BOX 15711		SAVANNAH	GA	31416	
ARACELI ARCOS	17 SHADY LANE		GARDEN CITY	GA	31408	
ARDMORE RECOVERY LLC	2792 ORCHARD KNOB RD		ATLANTA	GA	30339	
ARIANA INTERNATIONAL SHIPPING GEORGIA	4896 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408	
ARLIE J HARTLEY JR	46 SMITH AVE		GARDEN CITY	GA	31408	
ASHLEY RENTAL PROPERTIES LLC	2608 GOVERNOR ST		SAVANNAH	GA	31408	
ATLANTIC EXPRESS SAVANNAH CORP	2843 US 80	SUITE # B	GARDEN CITY	GA	31403	
AVIYA 11 INC	149 CARLISLE WAY		SAVANNAH	GA	31419	
AZURE COVE GARDEN CITY LLC	1326 US HWY 80		GARDEN CITY	GA	31408	
B & L EXPRESS, INC.	5320 AUGUSTA RD # E		GARDEN CITY	GA	31408	
B G BAZEMORE HOLDINGS LLC	122 PIPEMAKERS CIRCLE	SUITE 207	POOLER	GA	31322	
BADGER RENTAL SERVICES INC	2799 HIGHWAY 80		GARDEN CITY	GA	31408	
BALLSY PROPERTIES LLC	5710 OGEECHEE ROAD	SUITE 200-265	GARDEN CITY	GA	31405	
BELLA TERRA PROPERTY HOLDINGS	2799 A HWY 80 W	SUITE 1	GARDEN CITY	GA	31408	
BELLSOUTH TELECOMMUNICATIONS SITE # R	PO BOX 182576		COLUMBUS	OH	43218-2576	
BENITO M. LUGO	4518 LOUISVILLE ROAD		GARDEN CITY	GA	31408	
BENJAMIN THOMAS BIRD	309 SALT CREEK RD		GARDEN CITY	GA	31405	
BENSON MACON	6781 GENTLE OAKS DR		JACKSONVILLE	FL	32244	
BESSIE KICKLIGHTER	9 SCOTT KEY COURT		POOLER	GA	31322	
BETTY LEE MYRICK	118 B SALT CREEK RD		SAVANNAH	GA	31405	
BEVERLY IKE	501 STEPHANIE AVE		RINCON	GA	31326	
BEVERLY PLANTATION LLC	5710 OGEECHEE RD	STE 200-265	SAVANNAH	GA	31405	
BINH NGUYEN	201 SOMERSBY BLVD		POOLER	GA	31322	
BINIT AMIN	4319 AUGUSTA RD		GARDEN CITY	GA	31408	
BOARD OF EDUCATION	208 BULL STREET	RM#119 A/P	SAVANNAH	GA	31401	
BOASSO AMERICA CORP	PO BOX 5651		BISMARCK	ND	58506-5651	
BOBBY MORGAN	PO BOX 61621		SAVANNAH	GA	31420	
BOBBY ROBINSON	379 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408	
BONNIE J. YOUNG	4120 FOURTH STREET		GARDEN CITY	GA	31408	
BRENDA SMITH	12953 DEEP RIVER WAY		JACKSONVILLE	FL	32224-8457	
BRUCE A. CAMPBELL	4322 AUGUSTA RD		GARDEN CITY	GA	31408	
BRUMMETT PROPERTIES LLC	1450 74TH CIRCLE NE		ST PETERSBURG	FL	33702	
BURNARD E BRACY	700 E 32 ND ST		SAVANNAH	GA	31401	
BWC TERMINALS INC	1200 SMITH STREET	SUITE 2100	HOUSTON	TX	77002	
C & D AUTO PAINT INC	OF SAVANNAH, INC	P. O. BOX 3246	THOMASVILLE	GA	31799	
C & W REPAIR INC	PO BOX 18179		GARDEN CITY	GA	31418	
CALLIE LAMB & BARBARA MYRICK	PO BOX 1486		RICHMOND HILL	GA	31324	
CAMERON WALKER	123 LONGLEAF CIR		POOLER	GA	31322	

Exhibit A

CARL P. LEE	110 NELSON AVENUE		GARDEN CITY	GA	31408
CAROL M LAWSON	299 NUTT DR		LOCUST GROVE	GA	31408
CAROLYN C. HOLLAND	302 TALMADGE AVENUE		GARDEN CITY	GA	31408
CAROLYN CORE	393 WOOD ROAD		DUNN	NC	28334
CAROLYN Y & DENNIS F PIERCE	8 TOWER DRIVE		SAVANNAH	GA	31405
CATHERINEA MCCLELLAND	5308 SILK HOPE RD		GARDEN CITY	GA	31405
CATHY MACPHERSON	4517 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
CATHY SCHMIDT	4621 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
CECILLIA COLLINS	123 BEASLEY ROAD		GARDEN CITY	GA	31408
CENTERPOINT FAWCETT TRACT LLC	1808 SWIFT DR		OAK BROOK	IL	60523
CENTERPOINT GARDEN CITY LLC	PO BOX 1285		HICKSVILLE	NY	11802
CENTERPOINT PROPERTIES	401 EAST LAS OLAS BLVD	SUITE 1540	FORT LAUDERDALE	FL	33301
CENTERPOINT PROPERTIES	PO BOX 1285		HICKSVILLE	NY	11802
CENTRAL BAPTIST CHURCH	4010 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
CH REALTY X/CG NOURIA PORTFOLIO LLC	3819 MAPLE AVE		DALLAS	TX	75219
CHAD SCHNABEL	204 YAM GANDY RD		SAVANNAH	GA	31411
CHANDRAKANT B. PATEL	109 AZALELA AVE		GARDEN CITY	GA	31408
CHAPEL IN THE GARDENS	93 MAIN ST		SAVANNAH	GA	31408
CHARLES CHIGAS	11 EAST JONES STREET		SAVANNAH	GA	31401
CHARLES R. JONES	2201 SHAW AVE		GARDEN CITY	GA	31408
CHATHAM CITY APTS	318 EAST BAY STREET		SAVANNAH	GA	31401
CHATHAM COMMERCIAL CONDOMINIUMS ASSOCIATION	PO BOX 15875		SAVANNAH	GA	31416
CHATHAM COUNTY GOVERNMENT	DEPT OF FINANCE	P.O. BOX 9297	SAVANNAH	GA	31412
CHATTAHOOCHEE SHOALS INVESTMENT GROUP	PO BOX 580		OAKWOOD	GA	30566
CHERYL D WASHINGTON	624 NEEDLE RUSH CIRCLE		LOCUST GROVE	GA	30248
CHERYL ROZIER	450 ADAMS RD		BLOOMINGDALE	GA	31302
CHRISTA & JERAMEY'S WORLD LLC	5055 SHADBURN ROAD		CUMMING	GA	30041
CHRISTINE & ROBERT FIELDS	828 AKIN DR		PORT WENTWORTH	GA	31407
CIG AIRPORT MINI STORAGE LLC	1329 LYNNAH AVE		GARDEN CITY	GA	31408
CLIFTON & JANIE B BOWERS	2208 HANSON ST		SAVANNAH	GA	31404
CLINTON & NADINE CROSBY	7 KEELSON LN		SAVANNAH	GA	31411
CMC LOGISTICS LLC	2265 CLEMENTS FERRY RD STE 301		CHARLESTON	SC	29492
CMF AZURE COVE LLC	PO BOX 1280		HICKSVILLE	NY	11802-1280
COASTAL BUSINESS STORAGE	20 BRYCE INDUSTRIAL DR		GARDEN CITY	GA	31408
COASTAL EMPIRE HABITAT FOR HUMANITY	701 MARTIN LUTHER KING JR BLVD		SAVANNAH	GA	31401
COASTAL LIVING, LLC	6 FLAGSHIP CT		SAVANNAH	GA	31410
COASTAL LOGISTICS INC	50 SONNY PERDUE DR		GARDEN CITY	GA	31408
COASTAL REI HOLDINGS LLC	1361 DEAN FOREST ROAD		SAVANNAH	GA	31405
COHEN FAMILY LP	P O BOX 2713		SAVANNAH	GA	31402
COLEEN BIEZENBOS	1324 DEAN FOREST RD		GARDEN CITY	GA	31405
COMMANDO RACING GEAR LLC	1224 DEAN FOREST RD		GARDEN CITY	GA	31405
COMMERCE COURT INDUSTRIAL LLC	28-18 STEINWAY ST		ASTORIA	NY	11103
CONTAINER MAINTENANCE CORP OF SAVANNAH	2265 CLEMENTS FERRY RD	SUITE 301	CHARLESTON	SC	29492
CONTINENTAL HEAVY CIVIL CORP	13131 SW 132ND ST	SUITE 102	MIAMI	FL	33186
CRAIG T WILSON	609 EAST 36TH STREET		SAVANNAH	GA	31401
CREECH-GREENE FAMILY 2021 TRUST	544 E. J ST.		BENICIA	CA	94510
CROSS ATLANTIC LLC	PO BOX 70902		NORTH CHARLESTON	SC	29415
CSX TRANSPORTATION INC	500 WATER STREET C910		JACKSONVILLE	FL	32202
CURTIS F. LANDRUM III	1440 SAMUELS DRIVE		THOMSON	GA	30824
CURTIS LOVETT	3905 FIFTH ST		GARDEN CITY	GA	31408
CUSTOM CABINETS	7 AVIATION COURT		GARDEN CITY	GA	31408
CYNTHIA PARLIN	1415 HEIDT AVENUE		GARDEN CITY	GA	31408
D GOPHER INVESTMENTS	PO BOX 100		BROOKLET	GA	30415
D.J. BARRAS	159 SMITH AVENUE		GARDEN CITY	GA	31408
DAN C WEIL	5215 AUGUSTA RD		SAVANNAH	GA	31408
DANIEL HERTLER	97 CHATHAM PL		NEWHAMPSTED	NY	11552
DARREL HUTCHESON	P.O.BOX 7023		GARDEN CITY	GA	31418
DARYL & EILEEN WALKER	P. O. BOX 9681		SAVANNAH	GA	31412
DAVID & BETTY HUDSON	1210 E 71ST STREET		SAVANNAH	GA	31404
DAVID GRAYSON	3903 FOURTH STREET		GARDEN CITY	GA	31408
DAVID GROOVER	166 E DEERFIELD ROAD E		BLOOMINGDALE	GA	31302
DCW RENTAL LLC DBA XLERATE GROUP	1712 DEAN FOREST RD.		GARDEN CITY	GA	31408
DEAN FOREST ESTATES LLC	5710 OGEECHEE ROAD	SUITE 200-265	GARDEN CITY	GA	31405
DEAN FOREST PARTNERS LP C/O ALBERT M W	128 W LIBERTY ST		SAVANNAH	GA	31401
DEBORAH PADILLA	140 SHORE ROAD		SAVANNAH	GA	31419
DEBRA D. HOSKING	0601 TALMADGE AVE		GARDEN CITY	GA	31408
DEIDRICK CODY	PO BOX 762		SAVANNAH	GA	31402
DELORIS M. LOVETTE	PO BOX 2574		SAVANNAH	GA	31402
DENNIS W MORGAN	3 WILLIAMSBURG CT		SAVANNAH	GA	31419
DEWEY M. BASHLOR	1138 DEAN FOREST RD		SAVANNAH	GA	31405
DIXIE EXCAVATING INC	PO BOX 7724		SAVANNAH	GA	31408
DJZ HOLDINGS LLC	2627 SIDNEY LANIER DRIVE		BRUNSWICK	GA	31525
DOGWOOD COMMERCIAL PROPERTIES	5100 PIERCE COURT	PO BOX 1000	EVANS	GA	30809

Exhibit A

DON BETHUNE	PO BOX 7511		SAVANNAH	GA	31418
DONNA WILLIAMS	59 VARNEDOE AVENUE		GARDEN CITY	GA	31408
DOROTHY L. BURNS	714 COVINGTON AVE		GARDEN CITY	GA	31408
DORSHIA MORTON	4309 AUGUSTA RD	#115A	GARDEN CITY	GA	31408
DOT	PO BOX 740862		ATLANTA	GA	30374-0862
DRAYTON PARKER COMPANY	THE PARKERS COMPANIES MS #15	PO BOX 182671	COLUMBUS	OH	43218-2671
DRAYUP INC	4835 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
DRIVELINE LLC	613 WILD TURKEY ROAD		SAVANNAH	GA	31406
DSI REALTY COMPANY III LLC	100 DSI DRIVE		GARDEN CITY	GA	31408
DUKE REALTY LIMITED PARTNERSHIP	MAIL STOP # 1	PO BOX182065	COLUMBUS	OH	43218-2065
E.J. COOPER	127 ROMMEL AVENUE		GARDEN CITY	GA	31408
EARL WILSON	122 B SALT CREEK RD		SAVANNAH	GA	31405
EDDIE PUCKETT JR	45 CORSAIR CIRCLE		PORTWENTH WORTH	GA	31407
EDWIN L. JOHNSON	109 BOWMAN AVE			GA	31408
ELAINE LUCKETT	0053 LEON VILL RD		GARDEN CITY	GA	31408
ELIZABETH BOWERS	5011 GREENWAY LANE		SAVANNAH	GA	31404
ELOISE JOHNSON	3908 THIRD ST		GARDEN CITY	GA	31408
ENMARK STATION INC	PO BOX 728		SAVANNAH	GA	31402
ERIC & JUDY EDMUNDS	145 RED FOX DR		ELLABELL	GA	31308
ERVENIA BOWERS	1325 NEW CASTLE ST		SAVANNAH	GA	31415
ESAVANNAH LLC	1523 BULL STREET		SAVANNAH	GA	31401
ESPINA HOLDINGS LLC	1335 # 112 LYNNAH AVE		GARDEN CITY	GA	31408
ESTATE OF CHARLIE COLE	17 A MEDDIN DR		TYBEE ISLAND	GA	31328
ESTATE OF CHARLIE COLE	722 TALMADGE AVE		GARDEN CITY	GA	31408
ESTATE OF ELSIE ROBINSON	PO BOX 23092		SAVANNAH	GA	31403
ESTATE OF JOHN WALLACE SR.	702 TIBET AVENUE		SAVANNAH	GA	31406
EVERLASTING LIFE CHRISTIAN CHURCH	P.O. BOX 7766		GARDEN CITY	GA	31418
FAIRLAWN BAPTIST CHURCH	4717 AUGUSTA ROAD		GARDEN CITY	GA	31408
FAITH CHRISTIAN RETREAT	4806 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
FERNANDO WING MORALES	10 FALL AVE		GARDEN CITY	GA	31405
FIRST BAPTIST CHURCH OF GARDEN CITY	35 NELSON AVENUE		GARDEN CITY	GA	31408
FOUNTAIN INSURANCE AGENCY	P. O. BOX 7297		GARDEN CITY	GA	31418
FRANK & IRENE HINES	18 FLUKE ST		SAVANNAH	GA	31405
FRANK C. ANDERSON III	1977 HWY 280 EAST		PEMBROKE	GA	31321
FRED J. HUGHES	P.O. BOX 16447		SAVANNAH	GA	31416
GALIN MORTGAGE LENDING LLC	PO BOX 9846		SAVANNAH	GA	31412
GARDEN CITY INDUSTRIAL COMPLEX 02 LLC	PO BOX 9537		GREENSBORO	NC	27429
GARDEN CITY METHODIST CHURCH	62 VARNEDOE AVENUE		GARDEN CITY	GA	31408
GARDEN CITY PLAZA LLC	1 REED GRASS LN		SAVANNAH	GA	31405
GARDEN CITY PRIMITIVE BAPTIST CHURCH	P.O. BOX 7623		GARDEN CITY	GA	31418
GARDEN LAKE TOWNHOMES	22 COMMERCE PL		SAVANNAH	GA	31406
GARY MURPHY	2403 1/2 SHAW AVE		GARDEN CITY	GA	31408
GARY S. COX	P.O. BOX 7904		GARDEN CITY	GA	31418
GARY W. HILL	110 BOWMAN AVENUE		GARDEN CITY	GA	31408
GEORGE MCKENZIE Jr.	215 SALT CREEK RD		GARDEN CITY	GA	31405
GEORGE WARNER	4304 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
GEORGIA PORTS AUTHORITY	P.O. BOX 2406		SAVANNAH	GA	31402
GEORGIA POWER COMPANY	241 RALPH MCGILL BLVD NE	BIN 10041	ATLANTA	GA	30308
GEORGIA POWER TRANSMISSION DEPARTME	3100 KILOWATT DRIVE		SAVANNAH	GA	31405
GERVER LIZANDRO	11 FALL AVE		GARDEN CITY	GA	31405
GISELA CERRA & GERARDO A STECCA	15 TOWER DRIVE		GARDEN CITY	GA	31405
GLOBAL INVESTMENT TRADER	160 MARSHVIEW DRIVE		RICHMOND HILL	GA	31324
GOOD SHEPHERD LUTHERAN CHURCH	41 MAIN ST		GARDEN CITY	GA	31408
GORGONIO CAMPA	PO BOX 1611		BLUFFTON	SC	29910
GREEN SOUTH DEVELOPMENT LLC	24 BRYCE INDUSTRIAL RD		SAVANNAH	GA	31405
GREGORIO ALVARADO	2104 SHAW AVE		GARDEN CITY	GA	31408
GREGORY C REID	5019 C OGEECHEE RD		SAVANNAH	GA	31405
GREGORY HUNTER	80 SMITH AVENUE		GARDEN CITY	GA	31408
GREGORY L BAXTER	117 IRON HORSE SPUR		SAVANNAH	GA	31419
GROOVER REAL ESTATE HOLDINGS LLC	1035 HUNTERS POINTE DRIVE		STATESBORO	GA	30461
GWYN L. HALL	21 HAWKINSVILLE RD.		GARDEN CITY	GA	31408
H. S. JONES Jr.	58 BRAMPTON RD		GARDEN CITY	GA	31408
HAL INVESTMENTS LLC	PO BOX 39		POOLER	GA	31322
HANNIBAL HIGGINS	3 SWALLOW TAIL CIRCLE		SAVANNAH	GA	31405
HANNIBAL HIGGINS	408 BIG HILLRD		GARDEN CITY	GA	31408
HAROLD K WARD	101 S WOODLAND DRIVE		GUYTON	GA	31312
HARRY AUSTIN RICHARDS	157 AZALEA AVE		GARDEN CITY	GA	31408
HARRY BRIGDON JR	4914 PINELAND DRIVE		GARDEN CITY	GA	31405
HARRY E SHUMAN JR	4902 PINELAND DR UNIT A		SAVANNAH	GA	31405
HARRY EDWARDS	13 LEON VILLAGE		GARDEN CITY	GA	31408
HATTIE COOPER WILLIAMS	5 COLONIAL TRL		SAVANNAH	GA	31408
HEIDT AVE CONDO ASSOCIATION	1306 HEIDT AVE	SUITE C	GARDEN CITY	GA	31408
HEIRFINDERS RESEARCH ASSOCIATES LLC	5042 WILSHIRE BLVD	SUITE 622	LOS ANGELES	CA	90036

Exhibit A

HELEN MAE JONES	4127 FIRST STREET		GARDEN CITY	GA	31408
HERBERT HALL	12416 NORTHWOOD ROAD		SAVANNAH	GA	31419
HERMAN WILEY JR	206 PRISCILLA D THOMAS WAY		SAVANNAH	GA	31408
HIGH OUTPUT, INC.	495 TURNPIKE STREET		CANTON	MA	2021
HIGHWAY 80 PROPERTIES LLC	7751 W 88TH STREET		BRIDGEVIEW	IL	60455
HILLIARD REALTY ASSOCIATES	11111 ABERCORN ST		SAVANNAH	GA	31419
HOBART SERVICE/ITW	PO BOX 2517		CAROL STREAM	IL	60132-2517
HOWARD SHEPPARD LLC	PO BOX 797		SANDERSVILLE	GA	31082
HRISTINA ARNAUDOVA	10510 ABERCORN ST		SAVANNAH	GA	31419
HUP INVESTMENTS LLC	1 REED GRASS LANE		SAVANNAH	GA	31405
HWY 80 PROPERTIES LLC	7751 W 88TH ST		BRIDGEVIEW	IL	60455
I.L.A. LOCAL 2046	191 MAIN STREET		GARDEN CITY	GA	31408
INGE ATWOOD	5104 PINELAND DRIVE		GARDEN CITY	GA	31405
INMAN L LANIER JR	PO BOX 92		RICHMOND HILL	GA	31324
INTRACOASTAL ENVIRONMENTAL LLC	5578 EXPORT BLVD	UNIT A	GARDEN CITY	GA	31408
IRVIN R. LOVE JR.	5 GINA CIRCLE		POOLER	GA	31322
ISAIAH GOODMAN	511 W 9TH STREET	# 74	RINCON	GA	31326
IVEY'S EVENT CENTER	3911 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
J. DEAN FOREST LLC	118 PIPEMARKERS CIRCLE	SUITE 100	POOLER	GA	31322
J. W. HARRELL	1522 SOUTH RIVER OAKS DR		BLACKSHEAR	GA	31516
JACK B NEWMAN	17 ELM ST		GARDEN CITY	GA	31408
JACK KELLY NEWMAN	16 ELM STREET		GARDEN CITY	GA	31408
JACP PROPERTIES INC	475 BUTLER AVE		SAVANNAH	GA	31406
JADIN STEWART	17 VARNEDOE		VARNEDOE AVE	GA	31408
JAMES & PAULA DYAL	129C SALT CREEK RD		SAVANNAH	GA	31405
JAMES & VELMA HARWARD	5019 OGEECHEE RD		SAVANNAH	GA	31405
JAMES A. FLANDERS	729 TALMADGE AVENUE		GARDEN CITY	GA	31408
JAMES BROWN	3909 4TH ST		SAVANNAH	GA	31408
JAMES HARPER	PO BOX 10441		SAVANNAH	GA	31412
JAMES LLOYD WILLIAMS	1312 DEAN FOREST RD		GARDEN CITY	GA	31405
JAMES MELVIN JOYNER	P.O. BOX 23528		SAVANNAH	GA	31403
JAMES W WILEY	135 SALT CREEK ROAD #A		SAVANNAH	GA	31405
JAMIE AKERS	103 UNIQUE DRIVE		GUYTON	GA	31312
JANET JONES	156 SMITH AVE		GARDEN CITY	GA	31408
JANICE WALKER KELSEY	4066 RAINBOW DR		DECATUR	GA	30034
JASON N. CALAHAN	68 CLUBHOUSE DR		SAVANNAH	GA	31419
JEFF ASHLEY'S AUTO BODY	5149 AUGUSTA RD		GARDEN CITY	GA	31408
JEIMY GARCIA	310 TALMADGE AVE		GARDEN CITY	GA	31408-7548
JESSE E MATSON	PO BOX 2573		SAVANNAH	GA	31402
JESTINE TANKSLEY	4110 FIFTH STREET		GARDEN CITY	GA	31408
JESUS FIRST CHRISTIAN COMMUNITY FELLOV	2202 HIGHWAY 80		GARDEN CITY	GA	31408
JINDI HUANG	55 MAIN STREET		GARDEN CITY	GA	31408
JML PRODUCTIONS LLC	47 SEAGULL DR		BEAUFORT	SC	29907
JOBIE SEWARD	70 ROMMEL AVE		GARDEN CITY	GA	31408
JOE SIKES	PO BOX 2213		SAVANNAH	GA	31402
JOHN & KAREN MCCARTHY	111 SALT CREEK ROAD		SAVANNAH	GA	31405
JOHN CONSTANTINE	103 WILD TURKEY LANE		POOLER	GA	31322
JOHN DALE SMITH	502 SHARON PARK DRIVE		GARDEN CITY	GA	31408
JOHN DIXON	7 HIDDEN LAKE CT		SAVANNAH	GA	31419
JOHN KIMKER	124 BELLE GATE DR		POOLER	GA	31322
JOHN MARK CRUTCHFIELD	4923 PINELAND DRIVE		SAVANNAH	GA	31405
JOHN R. BERRY	215 SHEAROUSE ROAD		GUYTON	GA	31312
JOHN SCARBOROUGH	114 GREENVIEW DR		SAVANNAH	GA	31405
JOHNNIE BAXTER	319 C MAIN STREET		GARDEN CITY	GA	31408
JOHNNY FOREMAN CONNER JR	4 SALT CREEK RD		GARDEN CITY	GA	31408
JOSE E MENDIOLA	121 MAIN STREET		GARDEN CITY	GA	31408
JOSE NOE PRESA-PENA	311 SHARON PARK DR		GARDEN CITY	GA	31408
JOSEPH & NORMAN RAMBO	128 E SALT CREEK RD	# B	GARDEN CITY	GA	31405
JOSEPH & PEGGY EDWARDS	221 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408-7548
JOSEPH E. HINELY III	27 PIPKIN AVENUE		GARDEN CITY	GA	31408
JOSEPH H. SATURDAY	543 E 60TH ST		SAVANNAH	GA	31405
JOSEPH L. WILLIAMS	113 BLANDFORD CROSSING		RINCON	GA	31326
JOSEPH PERRY	1704 STRATFORD ST		SAVANNAH	GA	31415
JSR PROPERTIES LLC	PO BOX 23588		SAVANNAH	GA	31403
JUDY DAVIS	4913 C PINELAND DR		SAVANNAH	GA	31405
JUDY S. CROSBY	4919 A PINELAND DR		SAVANNAH	GA	31405
JULIA M GINN	5285 WHISPERING PINES LANE NW		CONYERS	GA	30012-6307
JUSTIN WILSON	5130 OGEECHEE ROAD		GARDEN CITY	GA	31405
KAHN BALDWIN (BYPASS)	315 WATERFOWL RD		BLUFFTON	SC	29910
KATHERINE HINELY	P.O. BOX 1330		TYBEE ISLAND	GA	31328
KATHERINE WARD	103 WILD TURKEY LANE		POOLER	GA	31322
KATHY CRIBBS	2304 GODBEE AVE		GARDEN CITY	GA	31408
KATHY H. RILEY	64 LEE AVE		GARDEN CITY	GA	31408

Exhibit A

KATRINA Y LANIER	4101 EIGHTH ST		GARDEN CITY	GA	31408
KEITH A & ANDREA SABRINA MACK	4016 3RD STREET		GARDEN CITY	GA	31408
KENNETH BESENT	1844 BROGDON ST		SAVANNAH	GA	31406
KENNETH BROWN	134 CAMBRIDGE DR		RINCON	GA	31324
KENNETH LEE SR & JANE D HADWIN	PO BOX 7791		GARDEN CITY	GA	31418
KENNETH RITCHIE DBA SOS RADIAL TIRE SER	115 KICKLIGHTER WAY		GARDEN CITY	GA	31408
KENNETH RULE	PO BOX 2737		TYBEE ISLAND	GA	31328
KENNETH V MACK	4118 7TH ST		GARDEN CITY	GA	31408
KESLER HUGH W JR - PRECISION MACHINE	8A TELFAIR PL		SAVANNAH	GA	31415
KH80, LLC	1 BIRKENHEAD ROAD		PORT WENTWORTH	GA	30417
KIMBERLY TICE	19 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
KIWANI ERVIN	94 SMITH AVE		GARDEN CITY	GA	31408
KONTINI PROPERTY RENEWALS LLC	22 PIONEER PT		BLUFFTON	SC	29910
KRYSTAL CO	MS 4345	PO BOX 2440	SPOKANE	WA	99210
KYLE HADDEN	9987 HWY 23 N		METTER	GA	30439
LAC VAN NGUYEN	27 MAPMAKER LANE		SAVANNAH	GA	31410
LALIAH MATHIS	514 HERRIN CT		POOLER	GA	31322
LANIER MANAGEMENT	PO BOX 16134		SAVANNAH	GA	31416
LANNIE M. MURRAY	117 AZALEA AVE		GARDEN CITY	GA	31408
LARRY BERNARD SCOTT	277 NELSON COURT		HARDEVILLE	SC	29927
LATASHA HALL	100 E MONTGOMERY CROSSROADS	SUITE B	SAVANNAH	GA	31408
LAURA MAE LOVETT	3905 FIFTH STREET		GARDEN CITY	GA	31408
LAVAUGHN & PAMELA THOMPSON	PO BOX 866		FORTSON	GA	31808
LAWN DOCTOR OF SAVANNAH	P. O. BOX 7542		GARDEN CITY	GA	31418
LEE SIKES	123 WILLOWPEG RD		RINCON	GA	31326
LEE WEST & WALSH L P	3010 BRIERFIELD LAKE		ALPHARETTA	GA	30004
LENNOX INDUSTRIES	PO BOX 182433		COLUMBUS	OH	43218-2433
LEONARD WALKER	4126 FOURTH ST		GARDEN CITY	GA	31408
LESLIE FUSSELL	4 FLINT CREEK DRIVE		RICHMOND HILL	GA	31324
LEVIS LAMAR & BETTY HORNE YAWN	323 SALT CREEK RD		SAVANNAH	GA	31405
LEXSAN INVESTMENTS	85 SHELLBURN ST		BLUFFTON	SC	29910
LIGHTHOUSE BAPTIST CHURCH	PO BOX 278		BLOOMINGDALE	GA	31302
LINDA BARNARD	314 SALT CREEK ROAD		SAVANNAH	GA	31405
LINDA G GREEN	3038 VIKING DR.		COLUMBUS	GA	31907-6845
LINDA HAWK	1505 GILLICAN AVE NE		TOWNSEND	GA	31331
LIVING HOPE COMMUNITY FELLOWSHIP	P. O. BOX 7211		GARDEN CITY	GA	31418
LKQ SOUTHEAST INC	C/O ECIVA INC - MS 4821	P.O. BOX 2440	SPOKANE	WA	99210-2440
LOGAN COMMERCE COURT LLC	6056 COMMERCE CT		GARDEN CITY	GA	31408
LOUIS S. COLEMAN	401 GRIFFIN AVENUE		GARDEN CITY	GA	31408
LOVE AND FAITH KINGDOM MINISTRIES INC	147 GREYFIELD CR		SAVANNAH	GA	31407
LUIS L CANO ALFARO	14 GRESHAM LN		SAVANNAH	GA	31419
LYNAH SQUARE LLC	PO BOX 23588		SAVANNAH	GA	31403
M. E. WATSON	214 SALT CREEK RD.		SAVANNAH	GA	31405
MABLETON LLC	PO BOX 57		SPRINGFIELD	GA	31329
MAERSK WAREHOUSING & DISTRIBUTION SEI	PO BOX 740		PARK RIDGE	NJ	7656
MAGGIE MAY HOLDINGS, LLC	2 TUPELO LANE		SAVANNAH	GA	31411
MAJK PROPERTIES LLC	4107 8TH ST STE B		GARDEN CITY	GA	31408
MAMIE & JOHN MIKELL	561 MOSS LOOP		RINCON	GA	31326
MARGARET C SPIVEY	4900A PINELAND DR		SAVANNAH	GA	31408
MARGARET CLAIRE & WILLIAM D FAWCETT	4 BROOMSEDGE LN		SAVANNAH	GA	31411
MARGARET CLAIRE FAWCETT	4 BROOMSEDGE LN		SAVANNAH	GA	31411
MARGARET HOWARD	2103 HIGHWAY 80		GARDEN CITY	GA	31408
MARIE STRICKLAND	2618 WOODLAWN AVENUE		GARDEN CITY	GA	31408
MARTHA BRISTOW	62 RUSSELL AVENUE		GARDEN CITY	GA	31408
MARY C. WEATHERS	102 SALT CREEK RD		GARDEN CITY	GA	31408
MARY JANE HAMILTON	1010 MILL CREEK CHURCH RD		ELLABELL	GA	31308-6119
MATILDA THOMPSON	11 MARKET ST		SAVANNAH	GA	31408
MAURICIO RODRIGUEZ	113 JOHN GLENN DRIVE		RINCON	GA	31326
MAXWELL BEATTY	4 TELFAIR PLACE		SAVANNAH	GA	31415
MEIA L. JOINER DBA	SAVANNAH BAIL BONDING	618 HIGHWAY 80	GARDEN CITY	GA	31408
MELVIN LEE PENTECOST JR.	63 MAIN ST #A		GARDEN CITY	GA	31408
MHP SAVANNAH AIR LLC	3500 PIEDMONT RD	SUITE 330	ATLANTA	GA	30305
MICHAEL BRUNER	116 SUNSHINE AVE		GARDEN CITY	GA	31405
MICHAEL HART	300 WILLIAMS DR		CLAXTON	GA	30417
MICHAEL J. HOGAN JR	20 BRAMPTON ROAD		GARDEN CITY	GA	31408
MICHAEL LAMB	701 BONNYBRIDGE RD		PORT WENTWORTH	GA	31407
MICHAEL SCOTT	1308 E 42ND ST		SAVANNAH	GA	31404
MICHAEL W ROUSH SR	32 VISTA POINT DR		SAVANNAH	GA	31406
MICHAEL W. HOWARD	P.O. BOX 988		ELLABELL	GA	31308
MICOL MCNAIR	48 HELEN CT		BEACON	NY	12508
MINTU PROPERTIES LLC	5639 OGEECHEE RD		SAVANNAH	GA	31405
MITCHELL L. SCOTT	155 LAUREL GREEN CT		SAVANNAH	GA	31419
MIYUKI MA	16 LOG LANDING RD		SAVANNAH	GA	31411

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MND-SAV, LLC	1700 SOUTH 4650 WEST		SALT LAKE CITY	UT	84104
MOLLY BRANCH PROPERTIES LLC	1370 FOREST LAKE DR		LINCOLNTON	GA	30817
MONASHA FRANCIS	237 BYCK AVE		GARDEN CITY	GA	31408-7548
MONISHA GAINES	87 GATEWAY DR		POOLER	GA	31322
MONTISHA MONTGOMERY	146 SMITH AVE		GARDEN CITY	GA	31408
MORTGAGE PERENNIAL GROUP LLC	16 BURBANK DRIVE		ATLANTA	GA	30314
MOUNTCASTLE FAMILY LLC	760 MELROSE AVE		NASHVILLE	TN	37211
MSK FBO ECP GARDEN CITY	PO BOX 9537		GREENSBORO	NC	27429
NAKIEA HAMPTON	611 HIGHWAY 80		GARDEN CITY	GA	31408
NATHANIEL JOHNSON	4107 THIRD STREET		GARDEN CITY	GA	31408
NEW STEAMLINE DRY CLEANERS INC	5699 N KERBS AVE		CHICAGO	IL	60646
NGN HOLDINGS LLC	PO BOX 15655		SAVANNAH	GA	31416
NICK E. SANDERS	4713 LOUISVILLE ROAD		GARDEN CITY	GA	31408
NING HSIA HSU	8302 KENT DRIVE		SAVANNAH	GA	31406
NONIE GRANT	205 BYCK AVE		GARDEN CITY	GA	31408-7548
NORFOLK SOUTHERN CORP.	650 W PEACHTREE ST NW		ATLANTA	GA	30308
NYSHEEMA STROBERT	38 LEISURE DRIVE		GARDEN CITY	GA	31408
OAKS SUBDIVISION HOMEOWNERS A	103 LIVE OAK LAN		GARDEN CITY	GA	31408
ODELL CAINE	7 AMBERWOOD DR		SAVANNAH	GA	31405
OLD LOUISVILLE SAVANNAH PROPCO LLC	820 A1A N	SUITE E21	PONTE VERDRA	FL	32082
OLIVIA SHUMAN	325 SALT CREEK RD		GARDEN CITY	GA	31408
OTAY TRADING LLC	10100 AIRWAY RD		SAN DIEGO	CA	92154
OTD LOGISTICS INC	10100 AIRWAY ROAD		SAN DIEGO	CA	92154
PARSON INVESTMENT PROPERTIES LLC	1700 N JACKSON AVE		KANSAS CITY	MO	64120
PATRICIA A NELSON	71 LYNN DRIVE		GARDEN CITY	GA	31408
PAUL & BRENDA DENMARK	409 LAKESIDE BLVD		PORT WENTWORTH	GA	31407
PAUL F. BUNCH	97 AZALEA AVE		GARDEN CITY	GA	31408-7548
PIP GROUP LLC	20 TOWNE DR	STE 129	BLUFFTON	SC	29910
POOLER 80 WEST LLC	7640B ABERCORN ST		SAVANNAH	GA	31406
PORT PROPERTIES GROUP	35 MAIN STREET		GARDEN CITY	GA	31408
PORTSIDE CARGO SVCS,INC	27 A CHATHAM CENTER DRIVE SOUTH		SAVANNAH	GA	31405
PREVATT PROPERTIES LLC	559 SUNCREST BLVD		SAVANNAH	GA	31410
PRISM HOSPITALITY LLC	347 MAIN ST		GARDEN CITY	GA	31408
PRO LAND INVESTMENT LLC	PO BOX 821700		PEMBROKE PINE	FL	33082
PROGRESSIVE RECREATIONAL CENTER	PO BOX 2821		SAVANNAH	GA	31402
QUALITY HOMES CONSTRUCTION INC	PO BOX 1891		SAVANNAH	GA	31402
R. BOWEN JONES	105 HAWTHORNE DR		GUTON	GA	31312
RACETRAC INC	200 GALLERIA PARKWAY SE	SUITE 900	ATLANTA	GA	30339
RACHEL NEWSOME	65 NELSON AVENUE		GARDEN CITY	GA	31408
RANDALL & GERI FIELDS	3427 OVERCREEK ROAD		COLUMBIA	SC	29206
RANDALL & GERI FIELDS	570 BAINTREE RD		DAVIS	IL	61019
RAVEN 985 LLC	202 COOPERSTOWN DR		GUYTON	GA	31312
RAY CROSBY	5231 OGEECHEE RD		GARDEN CITY	GA	31405
RHONDA M. HOWELL	117 AZALEA AVE		GARDEN CITY	GA	31408
RHONDEEAH MIDDLETON	802 MAUPAS AVE		SAVANNAH	GA	31401
RI HUI ZHENG - JACKIES SEAFOOD	1015 HIGHWAY 80		GARDEN CITY	GA	31408
RICHARD & JANET TYSON	220 SALT CREEK RD.		SAVANNAH	GA	31405
RICHARD KYALL	1140 LITTLE MCCALL RD		GUYTON	GA	31312
RICK & WANDA THOMAS	6 CRAGER CT		GARDEN CITY	GA	31408
RKB HOLDINGS OF GA, LLC	PO BOX 1806		SAVANNAH	GA	31402
ROBERT ABER	350 HAMRICK RD		MACON	GA	31220
ROBERT B REDDING	3998 PINELAND DRIVE		GARDEN CITY	GA	31405
ROBERT FIELDS	398 CARONI DR		RINCON	GA	31326
ROBERT JOHNSON	101 CREEK CIR		STOCKBRIDGE	GA	30281
ROBERT PARKER	106 W MOCKINGBIRD LN		STATESBORO	GA	30461
ROBERT SMALL	2106 DELESSEPS AVE		SAVANNAH	GA	31404
ROBERT T BRINKLEY III REVOCABLE TRUST	P. O. BOX 3246		THOMASVILLE	GA	31799
ROBERTS MANAGEMENT INC	P O BOX 60817		SAVANNAH	GA	31420
ROBINSON EASTER MAEET AL*	381 PRISCILLA D. THOMAS WAY		SAVANNAH	GA	31408
ROCHELLE FERGUSON	218 BYCK AVE		GARDEN CITY	GA	31408
ROD SPANN	8 RED FOX DR		SAVANNAH	GA	31419
ROGER DEMARCO	195 SPANTON CRESCENT		POOLER	GA	31322
ROGER MCGAHA JR	302 W. SOUTH STREET		GREENSBORO	GA	30642
ROMINE ENTERPRISES LP	PO BOX 1		MACON	GA	31202
ROMMEL RENTAL, LLC	112 TAHOE DRIVE		POOLER	GA	31322
RONNIE HALL	4001 AUGUSTA ROAD		GARDEN CITY	GA	31408
ROSA B. WALKER	4126 FOURTH STREET		GARDEN CITY	GA	31408
ROSE L. LOADHOLT	54 VARNEDOE AVENUE		GARDEN CITY	GA	31408
ROSS VILLALBA	1305 JUNCTION AVE		GARDEN CITY	GA	31408
ROYAL RESTROOMS	P. O. BOX 13605		SAVANNAH	GA	31416
RUSH TRUCK CENTERS OF GEORGIA INC	PO BOX 1028		MANDAN	ND	58554
RV RETAILER GEORGIA REAL ESTATE LLC	301 EAST LAS OLAS BLVD	SUITE 700	FORT LAUDERDALE	FL	33301
SAI PURAMIS LLC	133 LAKE HERON LANE		POOLER	GA	31322

Exhibit A

SAMUEL M PERRY	1704 STRATFORD ST		SAVANNAH	GA	31415
SARAH M COLSON	2 COLSON DR		GARDEN CITY	GA	31408
SAVANNAH EV HOLDINGS LLC	2201 COOPERATIVE WAY	#400	HERNDON	VA	20171
SAVANNAH HOLDINGS LLC	5400 ABERCORN STREET		SAVANNAH	GA	31405
SAVANNAH INDUSTRIAL, LLC	113 HOUSTON STREET		SAVANNAH	GA	31401
SAVANNAH MAIN GATE LLC	2257 VISTA PKWY	#15	WEST PALM BEACH	FL	33411
SAVANNAH PORTFOLIO OWNERS LLC	5 INTERNATIONAL DR		RYE BROOK	NY	573
SAVANNAH RIVER UTILITIES CO	1992 GA HWY 21N		SPRINGFIELD	GA	31329
SAVANNAH TERMINAL PARTNERS	PO BOX 668		MANDAN	ND	58554
SAVH CHRISTIAN PREP SCHL	1599 CHATHAM PARKWAY		GARDEN CITY	GA	31408
SERGIU BEJENARI	104 LISTER AVENUE		NEWARK	NJ	7105
SERVICE FIRST TRANSPORTATION INC	5416 S. MIDDLEBROOK PIKE	SUITE C	KNOXVILLE	TN	37921
SETCO TRUCK SALES(WESTSIDE TRUCK SALE	5215 AUGUSTA RD		SAVANNAH	GA	31408
SHANNON T BLAND	4003 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
SHAWNA GROOVER	529 TALMADGE AVENUE		GARDEN CITY	GA	31408
SHEILA L. LINDBLAD	2603 THIRTEENTH STREET		GARDEN CITY	GA	31408
SHEMERBE	PO BOX 7090		SAVANNAH	GA	31418
SHENG JIAN CHEN	31 CANAL BANK RD		POOLER	GA	31322
SHERITA FOREHAND	PO BOX 362		BLOOMINGDALE	GA	31302
SHIRLEY KENNEDY	PO BOX 7844		SAVANNAH	GA	31418
SILK HOPE BAPTIST CHURCH INC	4929 PINELAND DR		SAVANNAH	GA	31405
SIMON PHILLIPS	PO BOX 1155		POOLER	GA	31322
SIXTY FOUR OLYMPIC PROPERTIES	1893 REFUGEE ROAD		COLUMBUS	OH	43207
SMYRNA READY MIX CONCRETE, LLC	1136 SECOND AVE. N		NASHVILLE	TN	37208
SNIDER TIRE INC	PO BOX 16046		GREENSBORO	NC	27416
SOUTH ATLANTIC ASSOC OF SEVENTH ADVEN	4020 SECOND ST		GARDEN CITY	GA	31408
SOUTHBRIDGE COMMONS, LLC	10 MALL COURT	SUITE A	SAVANNAH	GA	31406
SOUTHCOAST PROPERTIES	PO BOX 60729		SAVANNAH	GA	31420
SRPF D COASTAL COMMERCE CENTER HOLD	1115 HOWELL MILL RD	SUITE 300	ATLANTA	GA	30318
STACEY N. SALAAM	31 LYNN AVE		GARDEN CITY	GA	31408
STANFORD GROUP LLC	PO BOX 1145		SAVANNAH	GA	31402
STANLEY & BARBARA LANCASTER	6040 BELLINGER HILL RD.		HARDEEVILLE	SC	29927
STELLA LOUISE ANDERSON/LARRY BYRUM W	2665 RANGER ISLAND ROAD		DENVER	NC	28037
STEPHANIE TRACI DAISS	115 SALT CREEK RD		GARDEN CITY	GA	31405
STEPHEN QUARTERMAN	212 SALT CREEK ROAD		GARDEN CITY	GA	31405
STEVEN BEST	5025 OGEECHEE RD.		SAVANNAH	GA	31405
STEVEN COWART	PO BOX 2063		SAVANNAH	GA	31402
STRATEGIC REAL ESTATE PARTNERS, LLC	3715 NORTHSIDE PARKWAY	BUILDING 400 SUITE 425	ATLANTA	GA	30327
SUNNY PURCELL	1538 W LOVELY ROAD		TAYLORSVILLE	UT	84123
SUNNY SIDE UP II INC	517 LANDINGS WAY		SAVANNAH	GA	31411
SUNSHINE RV PARK LLC	116 SUNSHINE AVE		GARDEN CITY	GA	31405
SUSAN BROWN	52 LEE AVE		GARDEN CITY	GA	31408
SUSAN RICHARDSON	144 N PONDEROSA DRIVE		LITTLE MOUNTAIN	SC	29075
SWEET GRAVY, LLC	PO BOX 7057		SAVANNAH	GA	31418
SYLVESTER BARNES	4125 SIXTH STREET	APT A	GARDEN CITY	GA	31408
T&J PROPERTIES	100 E MONTGOMERY CROSSROADS		SAVANNAH	GA	31406
T&T MANAGEMENT LLC	341 HARDING HIGHWAY		ELMER	NJ	8318
TAMELA C PRIVETTE	2 BIRCHWOOD COURT		SAVANNAH	GA	31419
TAPESTRY PARK COMMERCIAL LLC	8025 WEST PKWY	STE 250	ALPHARETTA	GA	30009
TAPESTRY PROPERTY, LLC	PO BOX 4697		LOGAN	UT	84323
TBI LLC	4519 OGEECHEE RD		GARDEN CITY	GA	31405
TELFAIR LOGISTICS PARK LLC	4 WILD THISTLE COVE		SAVANNAH	GA	31406
TELFAIR PL OWNER LP	444 BRICKELL AVE	STE 803	MIAMI	FL	33131
TERRY & MARCIA WILKES	5013 PINELAND DR		GARDEN CITY	GA	31405
TERRY & PATRICIA SAPP	310 SALT CREEK RD		SAVANNAH	GA	31405
TERRY BERRY	137 SMITH AVE		GARDEN CITY	GA	31408
TESTON HOLDINGS LLC	4 PROSPERITY DR		GARDEN CITY	GA	31408
THANG TRAN	109 MINIS AVE	ST A-4	GARDEN CITY	GA	31408
TI KING LLC	461 BUSH RD		SAVANNAH	GA	31419
TIMOTHY & GLORIA JONES	1127 DEAN FOREST DR		SAVANNAH	GA	31405
TIMOTHY MYRICK	319 GRIFFIN AVE		GARDEN CITY	GA	31408
TINA C PROFFITT	2403 GODBEE AVE		GARDEN CITY	GA	31408
TINA WILLIAMS	7 DANIEL AVE.		GARDEN CITY	GA	31408
TLC PROPERTIES INC	P. O. BOX 23147		SAVANNAH	GA	31403
TRACEE CAMPBELL	119 ST. JOSEPH AVE		GARDEN CITY	GA	31408
TRACI BURNSED	PO BOX 1719		RINCON	GA	31326
TRACI J DAISS	115 SALT CREEK RD		SAVANNAH	GA	31405
TRIPLE J MECHANICAL INC	P.O. BOX 795		STATESBORO	GA	30459
TROY WILLIAMS	1522 EAST 37TH ST		SAVANNAH	GA	31404-3504
TUTEN TERRACE, LLC	P. O. BOX 30802		SAVANNAH	GA	31410
TYLER P REILLY	17 ROMMEL AVE		GARDEN CITY	GA	31408
UNITED HOUSE OF PRAYER	P. O. BOX 18361		GARDEN CITY	GA	31418
UNITED RENTALS, INC-954	P.O. BOX 2440		SPOKANE	WA	99210-2440

Exhibit A

USA INTERCARGO LLC	10333 N MERIDIAN ST	SUITE 100	CARMEL	IN	46290
UTSI FINANCE, INC	12755 E NINE MILE ROAD		WARREN	MI	48089
VALJEAN STELL BURNS	21 LAKEWOOD DRIVE		SAVANNAH	GA	31410
VANDRICK ROBINSON	200 RENNER AVENUE	APT # 2	NEWARK	NJ	07112-2162
VICKIE & LEWIS MITCHELL	116 MARSH VIEW RD		SAVANNAH	GA	31410-1005
VINAY PATEL	1 HARVEST LANE		SAVANNAH	GA	31411
VOPAK TERMINAL SAVANNAH INC	280 BRAMPTON ROAD		SAVANNAH	GA	31408
W8 SHIPPING LLC	4895 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
WALTER CLARK DBA GOODSHIP LOGISTICS LI	123 BEASLEY RD		GARDEN CITY	GA	31408
WALTER SINGLETARY	122 NELSON AVE		GARDEN CITY	GA	31408
WALTON & ANN COX	209 CHIPPINGWOOD CIRCLE		POOLER	GA	31322
WAYNE L. CORBIN CONSTRUCTION LLC	PO BOX 18281		GARDEN CITY	GA	31418
WAYNE SUMNER	7 A TOWER DR		GARDEN CITY	GA	31405
WB SONNY PERDUE PARTNERS LLC	3715 NORTHSIDE PARKWAY	BLDG 400 SUITE 425	ATLANTA	GA	30327
WBT EMPIRE LLC	PO BOX 188		HAZELHURST	GA	31539
WESTSIDE BUSINESS COMPLEX	PO BOX 2952		TYBEE ISLAND	GA	31328
WESTSIDE REALTY LLC	7 ALFRED ST		SAVANNAH	GA	31408
WH GARDEN CITY LLC	500 VOLVO PARKWAY		CHESAPEAKE	VA	23320
WHITE ELECTRICAL CONSTRUCTION	202 W CHATHAM BLVD	SUITE 1	GARDEN CITY	GA	31408
WILLIAM & PATSY HOPKINS SR.	139 SALT CREEK RD		GARDEN CITY	GA	31405
WILLIAM & PHYLLIS GLOVER	4114 BURNING TREE LN		AUGUSTA	GA	30906-9388
WILLIAM E. HOLLAND	3090 OLD CANTON COURT		MARIETTA	GA	30068
WILLIAM H. COWAN	7 FALL AVE		GARDEN CITY	GA	31405
WILLIAM L & PATRICIA STRICKLAND	71 LEE AVE		SAVANNAH	GA	31408
WILLIAM L. GRAINGER	P.O. BOX 7267		GARDEN CITY	GA	31418
WILLIAM L. STRICKLAND	71 LEE AVE		GARDEN CITY	GA	31408
WILLIAM RANDALL MOORE	PO BOX 633		BLOOMINGDALE	GA	31302
WILLIAM STEELE JR.	52 LEON VILLAGE		GARDEN CITY	GA	31408
WINTERS CAPITAL PROPERTIES. LLC	15 LAKEWOOD DRIVE		THUNDERBOLT	GA	31410
WOODLAWN BAPTIST CHURCH	407 TALMADGE AVE		GARDEN CITY	GA	31408
WYNDMERE HOMES LLC	101 BLUE MOON CROSSING	SUITE 3, BOX 142	POOLER	GA	31322
YASH DEVELOPMENT LLC	12 SHADY GROVE CT		SAVANNAH	GA	31419
YURIDIA SANTIBANEZ MALDONANO	5000 AUGUSTA ROAD		GARDEN CITY	GA	31415
ZONA G. WATKINS	4804 OLD LOUISVILLE RD.	# A	GARDEN CITY	GA	31408
100 CHATHAM PARKWAY LAND LLC	PO BOX 15787		SAVANNAH	GA	31416
1000 CHATHAM PARKWAY LLC	PO BOX 7267		GARDEN CITY	GA	31408
1116 DEAN FOREST, LLC	PO BOX 15448		SAVANNAH	GA	31416
113 AIRPORT PARK LLC	PO BOX 7846		GARDEN CITY	GA	31418
1143 & 1445 DEAN FOREST ROAD LLC	4 BRADLEY PINES DRIVE		SAVANNAH	GA	31410
118 BURGESS LLC	102 MONTFORD ROAD		SAVANNAH	GA	31410
123 PROSPERITY LLC	3018 HWY 17 NORTH		MOUNT PLEASANT	SC	29466
128 TSB RENTAL LLC	PO BOX 22054		SAVANNAH	GA	31403
1355 BRAMPTON LLC	PO BOX 7023		SAVANNAH	GA	31418
1376 DEAN FOREST ROAD LLC	1709 MUIRFIELD DR		STATESBORO	GA	30458
1376 DEAN FOREST ROAD LLC	1711 DEAN FOREST RD	SUITE E	GARDEN CITY	GA	31408
150 CHATHAM PARKWAY & 6 HOSS DRIVE LLC	P O BOX 15787		SAVANNAH	GA	31416
1514 TELFAIR LLC	484 E CARMEL DRIVE	SUITE 206	CARMEL	IN	46032
1525 DEAN FOREST PROPERTIES LLC	1525 DEAN FOREST RD	SUITE 100	SAVANNAH	GA	31408
1600 DEAN FOREST RD, LLC	1600 DEAN FOREST RD		GARDEN CITY	GA	31408
1620 DEAN FOREST ROAD LLC	PO BOX 5982		SAVANNAH	GA	31414
17 Main Street Industrial LLC	28-18 STAINWAY STREET		ASTORIA	NY	11103
180 HOME SOLUTIONS LLC	715 E PARK AVE		SAVANNAH	GA	31401
1ST GARDEN CITY SDA CHURCH	P. O. BOX 18258		GARDEN CITY	GA	31418-0258
2 FRIENDS AUTO REPAIR	525 D HIGHWAY 80		GARDEN CITY	GA	31408
20 BRYCE INDUSTRIAL LLC	1870 THE EXCHANGE	SUITE 200 # 44	ATLANTA	GA	30339
24 HOUR SELF STORAGE	4019 AUGUSTA RD		GARDEN CITY	GA	31408
28 TELFAIR PLACE LLC	P. O. BOX 1945		SAVANNAH	GA	31418
2802 HIGHWAY 80 LLC	21 ROBERT PITT DRIVE	SUITE 306	MONSEY	NY	10952
3 BUSY BEES LLC	23 SAN FERNANDO BLVD		SAVANNAH	GA	31419
3 GUYS GARAGE	4904 AUGUSTA RD		GARDEN CITY	GA	31408-7548
3V INVESTMENT LLC	8300 CHARTWELL DRIVE		OAK RIDGE	NC	27310
4 BROTHERS REPAIR INC	5211 AUGUSTA RD		GARDEN CITY	GA	31408-7548
420 TELFAIR ROAD LLC	4 STAR POINT	SUITE 204	STAMFORD	CT	6902
421 TELFAIR ROAD LLC	4 STAR POINT	SUITE 204	STAMFORD	CT	6902
4408 AUGUSTA RD LLC	P O BOX 7120		GARDEN CITY	GA	31418
4415 AUGUSTA LLC	20 CUTTY SARK RD		SAVANNAH	GA	31410
4604 AUGUSTA ROAD GARDEN CITY, LLC	PO BOX 5019		MARIETTA	GA	30061
4801 OLD LOUISVILLE ROAD LLC	28-18 STEINWAY STREET		LONG ISLAND CITY	NY	11103
6056 COMMERCE COURT LLC	2 COOPER ST	10TH FLOOR	CAMDEN	NJ	8102
672 MINISTRIES INC	5835 S GA 21		RINCON	GA	31326
80 QUICK STOP	19 SHORE RD		SAVANNAH	GA	31419
A & T ORIGINALS LLC	PO BOX 7207		CHARLOTTE	NC	28241
A STONE COLD LOOK LLC	309 MAIN STREET	SUITE J	GARDEN CITY	GA	31408

Exhibit A

A&I LEGACY GROUP LLC	6 BUXTON AVE		SAVANNAH	GA	31407
A. A. HEBERT	20 RUSSELL AVENUE		GARDEN CITY	GA	31408
A. M. BEAUCHAT	451 BELLINGHAM DR		SUGAR HILL	GA	30518
A.A. THOMPSON	106 CAMELLIA AVENUE		GARDEN CITY	GA	31408
A.C. HIOTT	321 TALMADGE AVENUE		GARDEN CITY	GA	31408
A.R. ARRINGTON	305 COMMONWEALTH AVENUE		PORT WENTWORTH	GA	31407
A1 ESTATES LLC	5116 OGEECHEE RD		GARDEN CITY	GA	31405
AARON VAN GORP	136 BUCKSKIN CT		GUYTON	GA	31312
ABEL GABRIEL-PEREZ	1602 DEAN FOREST RD LOT B-35		GARDEN CITY	GA	31405
ABIGAIL BALME	163 VARNEDOE AVE		GARDEN CITY	GA	31408
ABIGAIL STAINER	5841 E 21ST PLACE		TULSA	OK	74114
ABRAHAM & MARIE WALKER	4066 RAINBOW DR		DECATUR	GA	30034
ABRAHAM PESINA	PO BOX 189		HARDEEVILLE	SC	29927
ABUELA REAL ESTATE LLC	PO BOX 7442		SAVANNAH	GA	31418
ABUNDANT LIFE DELIVERANCE CTR	PO BOX 1911		SAVANNAH	GA	31402
ACE ACRES TRAILER PARK	5228 AUGUSTA ROAD	LOT # 31	GARDEN CITY	GA	31408
ACE CASH EXPRESS	300 E. JOHN CARPENTER FWY	SUITE 900	IRVING	TX	75062
ACE HOMES LLC	5945 PEACHTREE CORNERS EAST		NORCROSS	GA	30071
ACHIM BARBOS	0088 SHADY LANE		GARDEN CITY	GA	31408
ACID TONGUE INC	527 HIGHWAY 80	UNIT # E	GARDEN CITY	GA	31408
ACM PROPERTY MANAGEMENT/ ANDREW MY	PO BOX 30446		SAVANNAH	GA	31410
ACME COSTUMES LLC	P. O. BOX 7180		GARDEN CITY	GA	31418
ADADA LLC	PO BOX 2386		RINCON	GA	31326
ADAM BAXTER	355 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
ADAM G BOWEN	171 SMITH AVE		GARDEN CITY	GA	31408
ADAM JENKINS	23 PIPKIN AVE		GARDEN CITY	GA	31408
ADAM MORRISON	108 WILDWOOD DR		GARDEN CITY	GA	31408
ADAM SNOW	2305 SPIVEY AVE		GARDEN CITY	GA	31408
ADELINE B GADSON	29 TAMMY'S COURT		POOLER	GA	31322
ADITA GARCIA	3801 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
ADITYA FOOD MART INC	702 HIGHWAY 80		GARDEN CITY	GA	31408
ADRIAN LAMBERTI	2305 SHAW AVE 1/2 A		GARDEN CITY	GA	31408
ADRIANE AYALA	4024 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
ADVANCE INDUSTRIAL GROUP	1765 TOBACCO RD		AUGUSTA	GA	30906
AFFORDABLE PAY AND GO MOTORS	1230 DJS WAY		POOLER	GA	31322
AGGIE W. HATHAWAY	106 SMITH AVENUE		GARDEN CITY	GA	31408
AGNES ZEIGLER	2 HICKORY Dr		GARDEN CITY	GA	31408
AHTE 6 LLC	PO BOX 16134		SAVANNAH	GA	31416
AIC 2, LLC AUTOMOTIVE INTENSIVE CARE	4121 AUGUSTA RD		GARDEN CITY	GA	31408
AIDA BALINES	17 LEISURE DR		GARDEN CITY	GA	31408
AIKEN-HARPER ELECTRICAL SERVICES, INC.	83 COLUMBIA DRIVE	UNIT 102	POOLER	GA	31322
AILIN NAVARRO	311 GRIFFIN AVE		GARDEN CITY	GA	31408
AIR SERVICES & REFRIGERATION SPECIALTIES	P.O. BOX 14651		SAVANNAH	GA	31416
AISHA AMAITSA	105 REESE WAY		RINCON	GA	31326
AJ & C GARFUNKEL	400 MALL BLVD STE M		SAVANNAH	GA	31406
A-JIN IRON GEORGIA RECYCLING	2259 GREENVILLE RD		LAGRANGE	GA	30241
ALAN & VERONICA CHRISTMAN	VERONICA L. CHRISTMAN	2404 SPIVEY AVE.	GARDEN CITY	GA	31408
ALAN MORRIS	2 TYSON AVE		GARDEN CITY	GA	31408
ALARE HOTELS	357 MAIN ST		GARDEN CITY	GA	31408
ALBERT ALLICOCK	11 WINONCA DRIVE		GARDEN CITY	GA	31408
ALBERT BROWN	1330 HEIDT AVENUE		GARDEN CITY	GA	31408
ALBERT J LOURY	3911 FIFTH ST		GARDEN CITY	GA	31408
ALBERT SMITH	217 BYCK AVENUE		GARDEN CITY	GA	31408
ALBERTA COLLINS	440 ROBERTS WAY		RINCON	GA	31326
ALBERTA WILLIAMS	17 LEON VILLAGE		GARDEN CITY	GA	31408
ALBERTHA PRIESTER	36 LEON VILLAGE RD		GARDEN CITY	GA	31408
ALEJANDRA GUZMAN	21 HARLEY DR		GARDEN CITY	GA	31408
ALEJANDRIA RIVERA	7717 YEMASSEE RD		SAVANNAH	GA	31419
ALEJANDRO BRIZUELA	87 SHADY LANE		GARDEN CITY	GA	31408
ALEJANDRO JIMENEZ	15 A ELM ST		GARDEN CITY	GA	31408
ALEJANDRO MORA	110 SALT CREEK RD		GARDEN CITY	GA	31405
ALETHEA HAYES	101 WILDWOOD DR		GARDEN CITY	GA	31408
ALEX & SAMANTHA RAMIREZ	8971 N TORREY LN		HAYDEN	ID	83835
ALEX H. RAMIREZ	38 BRAMPTON RD		GARDEN CITY	GA	31408
ALEX R. SMITH	51 AZALEA AVE		GARDEN CITY	GA	31408
ALEXANDER C FREY	184 GREYFIELD CIRCLE		POOLER	GA	31322
ALEXANDER FAWCETT JR.	0107 VARNEDOE AVE		GARDEN CITY	GA	31408
ALEXANDER STEWART	7 TAVERN CIRCLE		SAVANNAH	GA	31419
ALEXIS JASON	317 CHATHAM VILLA DR		GARDEN CITY	GA	31408
ALEXIS WILLIAMS	104 BRITTANY LANE		GUYTON	GA	31312
ALFRED ELLISOR	5228 LT#31 AUGUSTA RD		GARDEN CITY	GA	31408
ALFRED FRAZIER	39 RUSSELL AVE		GARDEN CITY	GA	31408-7548
ALICE L. LOURY	3908 FIFTH STREET		GARDEN CITY	GA	31408

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ALICIA FIELDS	23 HARLEY DRIVE		GARDEN CITY	GA	31408
ALICIA GALLOVITCH	18 BRIARWOOD DR.		GARDEN CITY	GA	31408
ALISA CHEEK	509 ARLINGTON RD		GARDEN CITY	GA	31419
ALISA TIPPETT	2303 SHAW AVE		GARDEN CITY	GA	31408
ALISON SMITH	525 AMSONIA CIR		GUYTON	GA	31312
ALLAN L MARKS	2 BRIARWOOD DR		GARDEN CITY	GA	31408-7548
ALLEN PENTON	1415 HEIDT	# A	GARDEN CITY	GA	31408
ALLISON JEAN MCNAMARA	22699 GA HIGHWAY 144		RICHMOND HILL	GA	31324
ALLISON PAINTER	2606 13TH ST		GARDEN CITY	GA	31408
ALLISON WATSON	46 ROMMEL AVE		GARDEN CITY	GA	31408
ALMA DELIA DIAZ GARCIA	45 LYNN AVE		GARDEN CITY	GA	31408
ALMA R. RAMIREZ	155 SMITH AVENUE		GARDEN CITY	GA	31408
ALMA RODRIGUEZ	75 HARLEY DR		GARDEN CITY	GA	31408
ALONZA PATMAN	313 KATAMA WAY		POOLER	GA	31322
ALTHEA BAKER	4028 FIFTH STREET		GARDEN CITY	GA	31408
ALVA COVENEY	57 ROMMEL AVE		GARDEN CITY	GA	31408
ALVAH R. WATTS	2401 SHAW AVENUE		GARDEN CITY	GA	31408
ALVONYA COHEN	74 ROMMEL AVE		GARDEN CITY	GA	31408
AMADIZ CABA	89 VARNEDOE AVE		GARDEN CITY	GA	31408-7548
AMADOR ECHEVERRIA	221 BYCK AVE		GARDEN CITY	GA	31408
AMANDA CAVE	506 RIVEREDGE PKWY		DOTHAN	AL	36303
AMANDA L. JOHNSON	4007 LOUISVILLE ROAD		GARDEN CITY	GA	31408
AMANDA LOVE	325 CONWAY RD		BLOOMINGDALE	GA	31302
AMANDA SMITH	105 BOWMAN AVE		GARDEN CITY	GA	31408
AMANECER DE FE Y GLORIA MINISTRY INC	1711 DEAN FOREST RD		SAVANNAH	GA	31408
AMELIA G. DEMPSEY	15 LEONE AVENUE		GARDEN CITY	GA	31408
AMELIA MORGAN	39 SMITH AVE		GARDEN CITY	GA	31408
AMERIMED EMS LLC	5012 BRISTOL INDUSTRIAL WAY	SUITE 1101	BUFORD	GA	30518
AMIDAM LLC	1545 AVENIDA SALVADOR SAN		CLEMENTE	CA	92672
AMJ RENTALS LLC	PO BOX 26		TIFTON	GA	31793
AMUSEMENT SALES & SERVICES INC	PO BOX 14665		SAVANNAH	GA	31416
AMY BLECHMAN	73 LYNN Ave		GARDEN CITY	GA	31408-7548
AMY HEADRICK	127 SMITH AVE		GARDEN CITY	GA	31408
AMY LYNN KINARD	2620 HIGHWAY 80		GARDEN CITY	GA	31408
AMY STONE, PROPERTY MANAGER	2126 E VICTORY DR	#157	SAVANNAH	GA	31405
AMY STONE, PROPERTY MANAGER	5415 SPEIR STREET		SAVANNAH	GA	31406
AMY STRUNCK	1025 MONTVALE RIDGE DR		CARY	NC	27519
AN NGUYEN	2619 HWY 80		GARDEN CITY	GA	31408
ANA M. JIMENEZ	42 SHADY LANE		GARDEN CITY	GA	31408
ANAND MORAN	215 SAINT ANDREWS RD		RINCON	GA	31326
ANDERSON AUTO REPAIRS	605 HIGHWAY 80		GARDEN CITY	GA	31408
ANDREA D AARON	4028 6TH ST		GARDEN CITY	GA	31408
ANDREA DURDEN	68 RUSSELL AVE		GARDEN CITY	GA	31408
ANDREA HARRELSON	93 CAMELLIA AVE		GARDEN CITY	GA	31408
ANDREA LEWIS	163 VARNEDOE AVE		GARDEN CITY	GA	31408
ANDREA P HILL	225 BYCK AVENUE		GARDEN CITY	GA	31408
ANDREA PENT	71 VARNEDOE AVE		GARDEN CITY	GA	31408
ANDREA PIGNERI	59 COLLEGE HIGHWAY	APT # 11	SOUTHWICK	MA	1077
ANDREA PORTER	52 SHADY LANE		GARDEN CITY	GA	31408
ANDREA SABRINA MACK	4016 THIRD ST		GARDEN CITY	GA	31408
ANDREW & MINNIE GOLDWIRE	8 CULVERTON CT		SAVANNAH	GA	31406
ANDREW HARPER	221 SALT CREEK RD		GARDEN CITY	GA	31405
ANDREW J. MOORER	206 JASPER DRIVE		GARDEN CITY	GA	31408
ANDREW KINGSLEY	5106 PINELAND DR		GARDEN CITY	GA	31405
ANDREW KINGSLEY	5106 PINELAND DRIVE		GARDEN CITY	GA	31405
ANDREW L. HELMLY	164 VARNEDOE AVENUE		GARDEN CITY	GA	31408
ANDREW MORRIS	331 SALT CREEK RD		GARDEN CITY	GA	31405
ANDREW S VEGA	100 BYCK AVE		GARDEN CITY	GA	31408
ANDREW ULMER	49 NELSON AVE		GARDEN CITY	GA	31408
ANDREWYE INC DBA CHINATOWN BUFFET	309 HIGHWAY 80		GARDEN CITY	GA	31408
ANDRIA L FENNELL	102 LIVE OAK LANE		GARDEN CITY	GA	31408
ANDRITZ INC	4912 #202 LOUISVILLE RD		GARDEN CITY	GA	31408
ANGEL BENNETT	454 BIG HILL ROAD		GARDEN CITY	GA	31408
ANGEL MACAULAY	13 RONNIE AVE		GARDEN CITY	GA	31408
ANGEL WESLEY	36 HARRELL DR		GARDEN CITY	GA	31408
ANGEL WRIGHT	112 WATER OAK WAY		GARDEN CITY	GA	31408
ANGELA & CHARLIE CARPENTER	106 LAKEWOOD DR		GUYTON	GA	31312
ANGELA D. ANDERSON	3909 FOURTH STREET		GARDEN CITY	GA	31408
ANGELA FURMAN	4119 FOURTH ST		GARDEN CITY	GA	31408
ANGELA GRANT	4123 FIFTH ST		GARDEN CITY	GA	31408
ANGELA H KNIGHT	4011 FOURTH ST		GARDEN CITY	GA	31408
ANGELA JIVENS	4004 THIRD ST		GARDEN CITY	GA	31408
ANGELA MCCULLOUGH	2613 HIGHWAY 80		GARDEN CITY	GA	31408

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ANGELA THOMPSON	108 BYCK AVE		GARDEN CITY	GA	31408
ANGELA TYSON	9 ELM ST		GARDEN CITY	GA	31408
ANGELA VAUGHAN	104 CROSSVINE COURT		SAVANNAH	GA	31405
ANGELA WELLS	123 ROMMEL AVE		GARDEN CITY	GA	31408
ANGELA WILDER	33 LEONE AVE		GARDEN CITY	GA	31408
ANGELA Y. JAMES	117 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
ANGELICA V. TREVINO-GILBERT	0703 COVINGTON AVE		GARDEN CITY	GA	31408
ANGELIQUE MOORE	506 OAK ST		GARDEN CITY	GA	31408
ANN ELLIS	224 RALP RAHN RD		RINCON	GA	31326
ANN MARIE BURDETTE	545 EAST YORK ST		SAVANNAH	GA	31401
ANNA ENFINGER	111 ROMMEL AVE		GARDEN CITY	GA	31408
ANNA M IRADO	18 SMITH AVE		GARDEN CITY	GA	31408
ANNA MONJARAZ	203 WATER OAK WAY		GARDEN CITY	GA	31408
ANNABELLE SIMS	87 ROMMEL AVE		GARDEN CITY	GA	31408
ANNA'S FRESH FLOWERS & GIFTS	PO BOX 611		BLOOMINGDALE	GA	31302
ANNE MCDEARIS	PO BOX 7630		SAVANNAH	GA	31418
ANNE ROWLAND	29 LYNN DR		GARDEN CITY	GA	31408
ANNETTE & ROBERT LAMB	4605 OLD LOUISVILLE RD		SAVANNAH	GA	31408
ANNETTE LAMB	4613 LOUISVILLE ROAD		GARDEN CITY	GA	31408
ANNETTE MOODY	3920 SIXTH ST	# B	GARDEN CITY	GA	31408
ANNIE & DESCOTT LANE	3790 NW 9TH ST		FORT LAUDERDALE	FL	33311-6459
ANNIE BELL EDWARDS	1203 EAST 32ND STREET		SAVANNAH	GA	31404
ANNIE CARTER EXLEY	108 WESTMINISTER DR		SAVANNAH	GA	31419
ANNIE EDWARDS	1727 CHESTER ST #		SAVANNAH	GA	31415
ANNIE G. COOPER	309 BYCK AVENUE		GARDEN CITY	GA	31408
ANNIE LEE CARTER	9 LEON VILLAGE		GARDEN CITY	GA	31408
ANNIE ROMERO CRUZ	58 SHADY LN		GARDEN CITY	GA	31408
ANSARAE SMITH	35 AZALEA AVE		GARDEN CITY	GA	31408
ANSCO & ASSOCIATES LLC	1220 OLD AUGUSTA RD	SUITE 380	ALPHARETTA	GA	30005
ANSLEY & SUTTON CONSTRUCTION	8116 WATERS AVENUE		SAVANNAH	GA	31406
ANSLEY NEWTON	306 GANEBRAKE RD		SAVANNAH	GA	31419
ANTHONY ANTONCICH	411 DAVIS AVE		GARDEN CITY	GA	31408
ANTHONY B & DORETHA I HUGHES	269 OLD BATTLE RD		BLAIRSVILLE	GA	30512
ANTHONY BROWN & ARTHUR PARKER	8 BELFAIR DR		SAVANNAH	GA	31419
ANTHONY GAYLE	61 ROMMEL AVE		GARDEN CITY	GA	31408
ANTHONY GREENE	5984 KENNEL ROAD		PATTERSON	GA	31557
ANTHONY L. EDWARDS	602 OAK STREET		GARDEN CITY	GA	31408
ANTHONY RALSTON	525 GRIFFIN AVE		GARDEN CITY	GA	31408
ANTHONY ROBERDS	167 VARNEDOE AVE		GARDEN CITY	GA	31408
ANTOINETTE KELLY	3916 FIFTH ST		GARDEN CITY	GA	31408
ANTOINETTE RUSSELL	719 N. 45TH STREET		PHILADELPHIA	PA	19104
ANTON B. WASHINGTON	4014 SECOND STREET		GARDEN CITY	GA	31408
ANTONINA MONTERO CAMPOS	2206 SPIVEY AVE		GARDEN CITY	GA	31408
ANTONINA MONTERO CAMPOS	304 GRIFFIN AVE		GARDEN CITY	GA	31408
ANTONIO COLEMAN TIFFANI CUTTER	15 HICKORY DRIVE		GARDEN CITY	GA	31408
ANTONIO MARIA	14 HERTY AVE		GARDEN CITY	GA	31408
ANTONIO NAVA & CLEMENCIA ABURTO	99 SHADY LN		GARDEN CITY	GA	31408
ANTONIO SPENCER	1 LINDENHILL CT		SAVANNAH	GA	31405
APPLE GEORGIA LLC	PO BOX 182596 MS#5		COLUMBUS	OH	43218-2596
APRIL BEACH	112 CHATHAM VILLA DR		GARDEN CITY	GA	31408
APRIL JACKSON	3 WINOCA DR		GARDEN CITY	GA	31408
ARACELI MARTINEZ	4 LEISURE DR		GARDEN CITY	GA	31408
ARBORS GARDEN CITY LLC	4035 KESSLER AVE		GARDEN CITY	GA	31408
ARCHIE MOBLEY	21 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
ARDD+WINTER	5000 PEACHTREE INDUSTRIAL BLVD	SUITE 100	NORCROSS	GA	30071
ARELY MENDEZ	80 ROMMEL AVE		GARDEN CITY	GA	31408
ARG FG7PSLB001 LLC	38 WASHINGTON STREET		NEWPORT	RI	2840
ARIANA A. GARCIA	2402 SPIVEY AVE		GARDEN CITY	GA	31408
ARIONA HAGOOD	401 OAK ST		GARDEN CITY	GA	31408
ARLINE STEWART	114 SAINT JOSEPH AVE		SAVANNAH	GA	31408
ARMENE FORD C/O J SHINN	3 HIDDEN LAKE CT		SAVANNAH	GA	31419
ARNOLD EDWARDS	1415 # A HEIDT AVE		GARDEN CITY	GA	31408
ARNOLD FERGUSON III	151 SMITH AVE		GARDEN CITY	GA	31408-7548
ARRON ARNOLD	105 WILDWOOD DR		GARDEN CITY	GA	31408
ARROWHEAD CLINIC	P.O. BOX 3888		PEACHTREE CITY	GA	30269
ARTHUR & BARBARA BOLDEN	25 HERTY AVE		GARDEN CITY	GA	31408
ARTHUR JACKSON	5917 BETTY DRIVE		SAVANNAH	GA	31406
ARTHUR NIX	12 OSCEOLA DRIVE		GARDEN CITY	GA	31408
ARTURO CHAVEZ & DEL CARMEN	97 SHADY LANE		GARDEN CITY	GA	31408
ARTURO RANGEL ROMERO	27 BISHOP AVE		GARDEN CITY	GA	31408
ARTURO RANGEL ROMERO	5228 AUGUSTA RD	LOT 27	GARDEN CITY	GA	31408
ASHLEY BASHLOR	9 COLSON DR		GARDEN CITY	GA	31408
ASHLEY NICOLE BONAPARTE	PO BOX 90		POOLER	GA	31322

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ASHLEY REED	129 CAMELLIA AVE		GARDEN CITY	GA	31408
ASHLEY SINGLETON	13 HARLEY DRIVE		GARDEN CITY	GA	31408
ASHLEY'S BUSINESS SOLUTIONS INC	P. O. BOX 26		TIFTON	GA	31793
ASHLIN STEPHENS	103 ANFORD DRIVE		GARDEN CITY	GA	31408
ASM FUND 488 LLC	319 MAIN ST # C		GARDEN CITY	GA	31408
ASTON ALLISON	34 LEON VILLAGE ROAD		SAVANNAH	GA	31408
ATILIANA MARTINEZ	0041 HARLEY DR		GARDEN CITY	GA	31408
ATINA NAILS	3918 SIXTH ST		GARDEN CITY	GA	31408
ATLANTIC CONTAINER SERVICES LLC	124 PROSPERITY DR		GARDEN CITY	GA	31408
ATLANTIC EQUIPMENT LEASING LLC	1121 SUEMAC RD		JACKSONVILLE	FL	32254
ATLANTIC INDUSTRIAL SUPPLY	32 W CHATHAM CT		GARDEN CITY	GA	31322
ATLANTIC MERIDIAN CONTRACTING CORP	1101 CHATHAM PARKWAY	Suite #E-2	GARDEN CITY	GA	31408
ATLANTIC PARKING LOT MAINTENANCE LLC	5555 EXPORT Blvd		GARDEN CITY	GA	31408
ATLAS CARGO EXPRESS SOUTHEAST LLC	4653 CRESTED BUTTE RD		AUGUSTA	GA	30909
ATNA FAY ROWAN	P. O. BOX 7484		GARDEN CITY	GA	31418
ATULKUMAR D PATEL	1204 HOMER CITY WAY		POOLER	GA	31322
ATULKUMAR PATEL	213 WEDGEFIELD CROSSING		SAVANNAH	GA	31408
AUGUSTA GARDEN LP	142 HAWLEY STREET	SUITE 6	GRAYSLAKE	IL	60030
AUGUSTA ROAD TOWNHOUSES	PO BOX 11655		FT SMITH	AR	72917
AUSTIN COLLINS	111 BOWMAN AVE		GARDEN CITY	GA	31408
AUSTIN GATES	151 VARNEDOE AVENUE		GARDEN CITY	GA	31408
AUTOMOTIVE SERVICES	4121 AUGUSTA RD		GARDEN CITY	GA	31408
AVA HERRING	422 DERRICK INN RD		SAVANNAH	GA	31405
AVIS F CORBETT	1316 HEIDT AVE		SAVANNAH	GA	31408
AWD OF SAVANNAH INC	22 W BRYAN STREET	PMB 224	SAVANNAH	GA	31401
AZHANTE FULLMORE	15 RONNIE AVE		GARDEN CITY	GA	31408
B. R. FOSTER	6018 STEEPLE VIEW LANE		CHARLOTTE	NC	28262
BAELI CHENOWETH	12 LYNN AVE		GARDEN CITY	GA	31408
BAHAMA JOE'S COAST TO COAST	198 W. CHATHAM COURT		GARDEN CITY	GA	31408
BAKER PAINT & CONTRACTING	4205 1ST AVENUE		TUCKER	GA	30084
BAKER ROOFING COMPANY	3500 RENCY PKWY		CARY	NC	27518-8569
BAKER TRUCKING	108 CHERRY FIELD LANE		SAVANNAH	GA	31419
BALBINO MARTINEZ	105 AZALEA AVE		GARDEN CITY	GA	31408
BANK OF AMERICA	GAGARCOOO-GARDEN CITY	P.O. BOX 1027	MANDAN	ND	58554
BARBARA A GREEN	50 LYNN AVE		GARDEN CITY	GA	31408
BARBARA A. POWERS	46 B BRAMPTON RD.		GARDEN CITY	GA	31408
BARBARA GORDON	1108 HILLSIDE DR		CLAXTON	GA	30417
BARBARA LAMB MYRICK	180 KINGSTON CIRCLE		RICHMOND HILL	GA	31324
BARBARA LAMB	PO BOX 7785		SAVANNAH	GA	31418
BARBARA MIDDLETON	301 BYCK AVE		GARDEN CITY	GA	31408
BARBARA PINCKNEY	2367 TRELAINE DR S		ST PETERSBURG	FL	33712
BARBARA POPPELL	111 SUNSHINE AVE		SAVANNAH	GA	31405
BARBARA POSTELL	4016 FOURTH ST		GARDEN CITY	GA	31408
BARBARA SCOTT JOHNSON	1629 SYLVESTER DR		SAVANNAH	GA	31415-7831
BARNIESHA HOUSTON	2000 SPIVEY AVE		GARDEN CITY	GA	31408
BARRETT OIL DISTRIBUTORS INC	P.O. BOX 1663		SAVANNAH	GA	31402
BARRINGTON BROWN	219 WATER OAK WAY		GARDEN CITY	GA	31408
BARRY BROWN & GLORIA COWART	127 ROMMEL AVE		GARDEN CITY	GA	31408
BARRY KRATZER	21055 BENTON BLVD	# 8201	SAVANNAH	GA	31407
BASTILLE METAL WORKS INC.	208 E BROUGHTON ST		SAVANNAH	GA	31401
BDTM, LLC	25 MAIN STREET		SAVANNAH	GA	31408
BEARD MARINE SAVANNAH INC	230 SW 27TH STREET		FORT LAUDERDALE	FL	33315
BEATRICE WILLIAMS	5110 PINELAND DRIVE		SAVANNAH	GA	31405
BEATRIZ D. BROWN	303 BYCK AVENUE		GARDEN CITY	GA	31408
BEAUTY FOR SISTERS LLC	4316 AUGUSTA RD		GARDEN CITY	GA	31408
BEAUTY FOR SISTERS LLC	4330 AUGUSTA RD		GARDEN CITY	GA	31408
BECKY RILEY	PO BOX 1044		MARTIN	SD	57551
BEJENARI SERGIU	104 LISTER AVENUE		NEWARK	NJ	7105
BELINDA KIMKER	124 BELLE GATE DR		POOLER	GA	31322
BELLSOUTH SITE # R2251	PO BOX 182576		COLUMBUS	OH	43218-2576
BEN WALL & ALICE KELLER	1002 WILMINGTON ISLAND RD		SAVANNAH	GA	31411
BENITA STRONG	1520 W. 62ND STREET		CHICAGO	IL	60636
BENITO CHAVEZ SALINAS	3156 MIDLAND ROAD		GUYTON	GA	31312
BENJAMIN ARROYO	1699 CHATHAM PARKWAY	APT 208 A	SAVANNAH	GA	31405
BENJAMIN E WOLFOLK	2003 SPIVEY AVE		GARDEN CITY	GA	31408
BENJI SELPH	2622 WOODLAWN AVE		GARDEN CITY	GA	31408-7548
BENNITA E JACKSON	105 JASPER DR		GARDEN CITY	GA	31408
BENNY MEDINA	11 SHADY LANE		GARDEN CITY	GA	31408
BENOIT LAVIGNE	47 SEA GULL DR		BEAUFORT	SC	29907
BENSON & WILLIE MACON	2388 BROOK PARK TRAIL		SNELLVILLE	GA	30078
BERDELL BURKE	1312 E 33RD ST	APT # B	SAVANNAH	GA	31404
BERENICE BAXTER SCOTT	507 MIDDLE GROUND RD		RINCON	GA	31326
BERMAH LOYD	4035 KESSLER AVE	# 703	GARDEN CITY	GA	31408

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BERNABE GALVAN	1005 OAKMONT RDG		WINSTON-SALEM	NC	27105
BERNARD ENGLISH	9 LEON VILLAGE RD		GARDEN CITY	GA	31408
BERNARD FRAZIER	203 OLMSTEAD PLACE		GARDEN CITY	GA	31408
BERNARD WOMBLE	41 PIPKIN AVENUE		GARDEN CITY	GA	31408
BERTIE MAE JONES & SAMUEL WALKER	4006 6TH ST		SAVANNAH	GA	31408
BERTIE MAE JONES	4006 SIXTH STREET		GARDEN CITY	GA	31408
BESSIE MAE SWEET	10600 SW 172ND ST		MIAMI	FL	33157
BETCHANY STARKS	62 BRAMPTON RD.		GARDEN CITY	GA	31408
BETH G WISE ET AL	125 KEMP RD E		GREENSBORO	NC	27410
BETH MOSLEY	1150 OLD DIXIE HIGHWAY		SPRINGFIELD	GA	31329
BETTER CHOICES	1335 #102 LYNNAH AVE		GARDEN CITY	GA	31408
BETTIE JEAN SCHWALLS	2406 GODBEE		GARDEN CITY	GA	31408
BETTIE SCHWALLS	2406 GODBEE AVE		GARDEN CITY	GA	31408
BETTY A. CRAWFORD	303 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
BETTY ANN PORTER	10 BRIARWOOD DR		GARDEN CITY	GA	31408
BETTY J JOHNSON	2208 GODBEE AVENUE		GARDEN CITY	GA	31408
BETTY R. O'NEAL	34 LEON VILLAGE RD.		GARDEN CITY	GA	31408
BETTY YAWN	323 SALT CREEK RD		GARDEN CITY	GA	31405
BEVERLEY SCOTT	523 LOBDELL FALLS DRIVE		LAWRENCEVILLE	GA	30045
BEVERLY A HALL	602 SHARON PARK DR		GARDEN CITY	GA	31405
BEVERLY HALL	1 LEONE AVENUE		GARDEN CITY	GA	31408
BEVERLY HARRIS	4035 KESSLER AVE	# 1302	GARDEN CITY	GA	31408
BEVERLY MOSS	67 BRAMPTON ROAD		GARDEN CITY	GA	31408
BFDEAL CONSTRUCTION LLC	10 END STREET		SAVANNAH	GA	31419
BHARAT PATEL	21 MAIN ST		GARDEN CITY	GA	31405
BICH TRUONG	0021 LEISURE DR.		GARDEN CITY	GA	31408
BIG DAWG DADDYS INC	33 FULL SWEEP DR		SAVANNAH	GA	31419
BIGBIE ELECTRONICS INC	11 MINUS AVENUE		GARDEN CITY	GA	31408
BILL PROCTOR	24 REDMOND Ave		GARDEN CITY	GA	31408
BILLY GILES	3 PIPKIN AVENUE		GARDEN CITY	GA	31408
BILLY MATTHEWS	21 RUSSELL Ave		GARDEN CITY	GA	31408
BILLY MATTHEWS	36 SHADY LANE DRIVW		GARDEN CITY	GA	31408
BILLY MYERS	120 AZALEA AVENUE		GARDEN CITY	GA	31408
BILLY SCREEN	39 A PIPKIN AVENUE		GARDEN CITY	GA	31408
BLACK FRIDAY DEALS, INC.	4415 AUGUSTA ROAD		GARDEN CITY	GA	31408
BLAINE BUNCH	45 NELSON AVE		GARDEN CITY	GA	31408
BLENDAT. FETTY	202 PINE BURR DR		PURLEAR	NC	28665
BLONDEAN WELLS	1821 WILMINGTON ISLAND		SAVANNAH	GA	31410
BLOOMHOUSE LANDSCAPE	PO BOX 18089		SAVANNAH	GA	31418
BLR SAVANNAH LLC	PO BOX 30991		SAVANNAH	GA	31410
BLUE FORCE GEAR, INC.	166 PINE BARREN ROAD		POOLER	GA	31322
BLUE MAX TRUCKING INC.	1015 E WESTINGHOUSE BLVD		CHARLOTTE	NC	28273
BOA TRANSPORTATION INC	171 REDMOND RD		GUYTON	GA	31312
BOBBY & LINDA BLANTON	102 MAPLE DR		RINCON	GA	31326
BOBBY BLACK	54 AZALEA AVE		GARDEN CITY	GA	31408
BOBBY GRIFFIN	2103 HIGHWAY 80 W		SAVANNAH	GA	31408
BOBBY PALMER	4431 AUGUSTA RD	PO BOX 18049	SAVANNAH	GA	31418
BOBBY RUNYON	4024 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
BOBBY WILLIFORD	110 CAMELLIA AVENUE		GARDEN CITY	GA	31408
BODAFORD REALTY	10221 FORD AVE	STE #3	RICHMOND HILL	GA	31324
BONFILIO MOGEL-MARIN	116 SALT CREEK ROAD		GARDEN CITY	GA	31408
BONFILLO MOGUEL MARIN	108 SALT CREEK		GARDEN CITY	GA	31408
BONNER DAVIS	8 LEISURE DR		GARDEN CITY	GA	31408
BONNIE B. PURVIS	603 TALMADGE AVENUE		GARDEN CITY	GA	31408
BONNIE GELIMINE	706 COVINGTON AVE		GARDEN CITY	GA	31408
BONNIE JOHNSON	17 HICKORY DRIVE		GARDEN CITY	GA	31408
BONNIE M. BASHLOR	384 JOHNSON DR		SYLVANIA	GA	30467-0914
BONNIE MADDOX	1703 RIVER OAKS DR		RICHMOND HILL	GA	31324
BONNIE TURNER	2103 BISBEE AVENUE		GARDEN CITY	GA	31408
BONNIE TURNER	406 HUMMINGBIRD LANE		SPRINGFIELD	GA	31329
BORIS DILBERT	711 W 51ST STREET		SAVANNAH	GA	31405
BOS MARSHALLS RUN LLC	2805 ROGER LACEY DRIVE	UNIT A	SAVANNAH	GA	31404
BOYCE DUNN	123 CAMELLIA AVENUE		GARDEN CITY	GA	31408
BRACE INTEGRATED SERVICES INC	451 KELLER ROAD		RINCON	GA	31326
BRACE INTEGRATED SERVICES, INC	14950 KEATHROW FOREST PKWY	SUITE 290	HOUSTON	TX	77032
BRAD E. BUSH	26 VARNEDOE AVE		GARDEN CITY	GA	31408
BRAD WORD LLC	1525 TELFAIR RD		SAVANNAH	GA	31415
BRADLEY W. HILL	108 BOWMAN AVE		GARDEN CITY	GA	31408
BRADLY COLLINS	89 SHADY LANE		GARDEN CITY	GA	31408
BRANDI HARRIS	1472 GALLUP DR		STOCKBRIDGE	GA	30281
BRANDON L BROWN	11004 WILLIAMSBURG ROAD		SAVANNAH	GA	31419
BRANDON THOMAS	123 LIVE OAK LANE		GARDEN CITY	GA	31408
BRANDY HILLS	0029 WALLBERRY ST		GARDEN CITY	GA	31408

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BRANDY WARE	329 SHELLIE HELMEY RD		GUYTON	GA	31312
BRENDA & ANTHONY THORNTON	27 NELSON AVENUE		GARDEN CITY	GA	31408
BRENDA BRYANT	113 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
BRENDA DOZIER	2205 SPIVEY AVE		GARDEN CITY	GA	31408
BRENDA EKSTROM	68 AZALEA AVE		GARDEN CITY	GA	31408-7548
BRENDA J HOLMES	316 CHATHAM VILLA DR		GARDEN CITY	GA	31408
BRENDA LIZETH DOMINGUEZ	228 CHATHAM VILLA DR		GARDEN CITY	GA	31408
BRENDA MCKINNEY LLC	5302 FREDERICK ST	SUITE 200	SAVANNAH	GA	31405
BRENDA NEASE	110 ROMMEL AVENUE		GARDEN CITY	GA	31408
BRENDA ORTIZ AUILA	10305 MIDDLE GROUND RD	LT # 88	SAVANNAH	GA	31419
BRENDA WILLIAMS	6 WINOCA DRIVE		GARDEN CITY	GA	31408
BRENETTE L. WASHINGTON	0348 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
BRENT SPATES	14 TYSON AVE		GARDEN CITY	GA	31408
BRENTON ROWAN	12 HERTY AVE		GARDEN CITY	GA	31408
BRETT KELLOGG	81 GLENDALE DRIVE		MOSHEIM	TN	37818
BRETT LANG	185 A SMITH AVE		GARDEN CITY	GA	31408
BRETT S. BOWER	141 AZALEA AVE		GARDEN CITY	GA	31408
BRIAN BONSTEEL	531 MINER DR		RICHMOND HILL	GA	31324
BRIAN HUGHES	269 OLD BATTLE ROAD		BLAIRSVILLE	GA	30512
BRIAN OWENS	2206 SHAW AVE		GARDEN CITY	GA	31408
BRIAN POYTHRESS	1322 HEIDT AVE		GARDEN CITY	GA	31408
BRIAN RIFFER	8201 TENNYSON LANE		SAVANNAH	GA	31405
BRIAN ROBINSON	310 HAWKINSVILLE RD		GARDEN CITY	GA	31408
BRIAN S. ALLEN	0015 HERTY AVE		GARDEN CITY	GA	31408
BRIAN SHIELDS	1755 KINGS WAY		SAVANNAH	GA	31406
BRIAN TRERICE	616 GRIFFIN AVE		GARDEN CTIY	GA	31408
BRIAN WRIGHT	418 TALMADGE AVE		GARDEN CITY	GA	31408
BRIANY H CALHOUN	50 NEWPORT BLVD	APT# 10101	PORT WENWORTH	GA	31407
BRIDGET R. CAMPBELL	913 CARTER ST		SAVANNAH	GA	31415
BRIDGETT LEVINE	4103 THIRD STREET		GARDEN CITY	GA	31408
BRIDGETT SANON	931 W 37TH ST		SAVANNAH	GA	31415
BRIGGS MOTORSPORTS LLC	4011 AUGUSTA RD		GARDEN CITY	GA	31408
BRIONNA DILBERT	1208 E 54TH ST		SAVANNAH	GA	31404
BRITTANY WARD	322 CHATHAM VILLA DR		GARDEN CITY	GA	31408
BRITTANY WASHINGTON	3992 CLAUSSEN ROAD		FLORENCE	SC	29506
BRITTNEE S JOHNSON	23 HARLEY DR		GARDEN CITY	GA	31408
BRITTNEY DEAN	164 AZALEA AVE		GARDEN CITY	GA	31408
BRITTNEY FERGUSON	4108 FOURTH ST		GARDEN CITY	GA	31408
BROOK MORAN	104 CLIPPER LANE		BRUNSWICK	GA	31523
BROOKS GRADY	55 SMITH AVE		GARDEN CITY	GA	31408
BROTHERS ROJAS REPAIR	5138 AUGUSTA ROAD		GARDEN CITY	GA	31408
BROWN LIFT & EQUIPMENT	810 TALMADGE AVE		GARDEN CITY	GA	31408
BRUCE A CAMPBELL	202 JASPER DR		GARDEN CITY	GA	31408
BRUCE FLOYD	128 CHATHAM VILLA DR		GARDEN CITY	GA	31408
BRUCE GREENE CONSTRUCTION CO INC	PO BOX 22127		SAVANNAH	GA	31403
BRUCE GREENE	PO BOX 15787		SAVANNAH	GA	31416
BRUCE JIVENS	2308 DUNDEE DR		XENIA	OH	45385
BRUCE PICK	4902 D PINELAND DR		GARDEN CITY	GA	31405
BRUCE SMITH	0161 VARNEDOE AVE		GARDEN CITY	GA	31408
BRUCE T. KIRWAN	70 LYNN DR.		GARDEN CITY	GA	31408
BRUCE WHITE	126 CAMELLIA AVENUE		GARDEN CITY	GA	31408
BRYAN SCOTT PERDUE	3045 TOUCHTON RD		VALDOSTA	GA	31601
BRYAN SEBASTAIN MELCOR FERNANDEZ	130 ROMMEL AVE		GARDEN CITY	GA	31408
BRYANT DUNN	14 HERONS NEST		SAVANNAH	GA	31410
BUCKMAN ENTERPRISE INC.	10 BELLE GRROVE DRIVE		RICHMOND HILL	GA	31324
BUENA JACKSON	4005 FIFTH ST		GARDEN CITY	GA	31408
BUENA VISTA MALEY	5042 WILSHIRE BLVD	#622	LOS ANGELES	CA	90036
BYNUM R. GLISSON	5015 B PINELAND DR.		GARDEN CITY	GA	31405
BYRON G. WILLIAMS II	11 NELSON AVE		GARDEN CITY	GA	31408
C & C MAINTENANCE	700 WATERMARK BLVD		MOUNT PLEASANT	SC	29464
C & E ENTERPRISES	ALLSTATE INS. AGTS.	P.O. BOX 18264	GARDEN CITY	GA	31418
C W MATTHEWS CONTRACTING COMPANY IN	PO DRAWER 970		MARIETTA	GA	30061
C. AUSTIN HARRIS	325 QUAIL RIDGE RD		ODENVILLE	AL	35120
C. B. FREYERMUTH	35 RUSSELL AVE		GARDEN CITY	GA	31408
C. B. KELLAM	7 HIDDEN LAKE CT		SAVANNAH	GA	31419
C.A. VERRETT	60 ROMMEL AVENUE		GARDEN CITY	GA	31408
C.W. WALLING	105 SOUTHBROOK DR		GUYTON	GA	31312
CABLE TELEVISION INSTALLATION & SERVICE	5453 N 59TH ST		TAMPA	FL	33610
CAL CARTAGE TRANSPORTATION EXPRESS LL	PO BOX 2440		SPOKANE	WA	99210
CALEB HINES	2403 1/2 SHAW AVE		GARDEN CITY	GA	31408
CALIFORNIA GRILL DBA BAJA TACOS	315 CHATHAM VILLA DR		GARDEN CITY	GA	31408
CALVIN BELL	159 VARNEDOE AVE		GARDEN CITY	GA	31408
CALVIN KING	4103 7TH ST		GARDEN CITY	GA	31408

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CALVIN KING	4117 SEVENTH STREET		GARDEN CITY	GA	31408
CALVIN OLIVER	225 OLMSTEAD PLACE		GARDEN CITY	GA	31408
CALVIN REWIS	353 PORTH CIRCLE		LEXINGTON	SC	29072
CALVIN WALLACE	2302 GODBEE AVENUE		GARDEN CITY	GA	31408
CALVIN WILLIAMS	5 COLONIAL TRIAL		GARDEN CITY	GA	31408
CAMERINO VENCES	128 VARNEDOE AVE		GARDEN CITY	GA	31408
CAMERON & BARKLEY CO.	SAVANNAH GA 17 7443	P.O. BOX 182244	COLUMBUS	OH	43218-2244
CAMIN CARGO CONTROL INC	1001 SHAW AVE	SUITE 200	PASADENA	TX	77506
CAMRE PROPERTIES LLC	124 SMITH ST	APT 3A	FREEPORT	NY	11520
CANDACE S CHRISTOPHER	1118 WALNUT CREEK LN		JONESBORO	GA	30238
CANDACE YOUNG	724 COVINGTON AVE		GARDEN CITY	GA	31408
CANDICE Y. HOLLOWAY	4118 FOURTH St		GARDEN CITY	GA	31408
CANDRA MILLEDGE	118 WATER OAK WAY		GARDEN CITY	GA	31408
CAREY CHANDLER	4012 THIRD ST		GARDEN CITY	GA	31408
CAREY MACON	162 FONTENOT DR		SAVANNAH	GA	31405
CAREY MCLEMORE	8 RONNIE AVE		GARDEN CITY	GA	31408
CARL BLACKBURN	14 DYCHES DR		SAVANNAH	GA	31406-5704
CARL MARKS	2 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
CARL WILLIAMS SR	1435 AUDUBON DR		SAVANNAH	GA	31415
CARLA DOOLEY	3 COUNTRY CLUB DR.		SAVANNAH	GA	31410
CARLA ORTIZ	4946 LAKE RIDGE TRAIL NW		LILBURN	GA	30047
CARLETHA S TERRY	6644 SAVANNAH HWY		SYLVANIA	GA	30467
CARLIFF LLC	PO BOX 502		SAVANNAH	GA	31402
CARLOS MORALES	15 SHADY LANE		GARDEN CITY	GA	31408
CARLOS SANTIAGO	1563 ESTELLE AVE		ELMONT	NY	11003
CARLOS VILLAFRANCO	83 SHADY LANE		GARDEN CITY	GA	31408
CARLTON HODGES	156 AZALEA AVE		GARDEN CITY	GA	31408
CARLTON HOWARD	2 OSCEOLA DRIVE		GARDEN CITY	GA	31408
CARLTON R. KEMP DBA K MACHINES	P.O. BOX 7132		SAVANNAH	GA	31419
CARMEN ALEXE	504 LAKE TOMACHEECHEE DR		RINCON	GA	31326
CARMEN HUGGINS	109 MINIS AVE # C-2		GARDEN CITY	GA	31408
CARNELL LEWIS	4114 SECOND ST		GARDEN CITY	GA	31408
CAROL BOSTIC	48 LYNN AVE		GARDEN CITY	GA	31408
CAROL COLON- MARTINEZ	45 HARLEY DRIVE		GARDEN CITY	GA	31408
CAROL E BEASLEY	305 STEPPING STONE COURT		STATESBORO	GA	30461
CAROL M. LAWSON	111 SMITH AVENUE		GARDEN CITY	GA	31408
CAROL SHAMBLIN	61 RUSSELL AVE		GARDEN CITY	GA	31408
CAROLE MOTEL LLC	BHARAT J. BHAKTA	175 MAIN ST	GARDEN CITY	GA	31408
CAROLE PAUL REALTY	1190 KING GEORGE BLVD # B-5		SAVANNAH	GA	31419
CAROLE RAY RUTHERFORD	74 BAYS AVE		GARDEN CITY	GA	31408
CAROLYN DAY	126 SALT CREEK RD		GARDEN CITY	GA	31405
CAROLYN FITZGERALD	13 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
CAROLYN G. LUCAS	458 GREENSBORO WAY		BOYNTON BEACH	FL	33435
CAROLYN LANIER	0073 SHADY LANE		GARDEN CITY	GA	31408
CAROLYN S. BUTLER	25 ROMMEL AVE		GARDEN CITY	GA	31408
CARPENTERS LOCAL 256	40 TELFAIR PLACE		GARDEN CITY	GA	31415
CARRIE COLONEL	370 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
CARSMART AUTO SALES	P.O. BOX 1831		RINCON	GA	31326
CASEY CASSIDY	815 CHASTAIN CR		RICHMOND HILL	GA	31324
CASH AMERICA MANAGEMENT LP	P.O. BOX 2440		SPOKANE	WA	99210-2440
CASSANDRA SOWDERS	22 OSSABAW ROAD		SAVANNAH	GA	31410
CASSANDRA WEBB	95 SMITH AVE		GARDEN CITY	GA	31408
CASSIDY COX	208 TARA STREET		RINCON	GA	31326
CASSIE BARRETT	107 MAIN ST		GARDEN CITY	GA	31408
CASSIE M. SHEFFIELD	66 SMITH AVE		GARDEN CITY	GA	31408
CATHERINE BUNCH	1142 DEAN FOREST RD		GARDEN CITY	GA	31405
CATHERINE FROST STEELE	150 AZALEA AVE		GARDEN CITY	GA	31408
CATHERINE G ONEILL	110 HIDDEN LAKE CT		SAVANNAH	GA	31419
CATHERINE MACON	2388 BROOK PARK TRAIL		SNELLVILLE	GA	30078
CATHY CHAFIN & PRISCILLA JENKINS	PO BOX 810		POOLER	GA	31322
CATHY MORROW	216 DAVIS		GARDEN CITY	GA	31408
CAVADIS WILLIAMS	1435 AUDUBON AVENUE		SAVANNAH	GA	31415
CC EXCLUSIVE, LLC	P.O. BOX 6572		SAVANNAH	GA	31414
CEASZAR ENTERPRISE LLC	3965 AMBROSE RIDGE CT		ELLENWOOD	GA	30294
CEDRIC CANADY	74 BAZEMORE DR		GARDEN CITY	GA	31408
CELENE KANANI AKANA-PAULUHI	19 DILL CREEK COURT		GREER	SC	29650
CELESTINE GERMAIN	PO BOX 922		RINCON	GA	31326
CENTERPOINT PROPERTIES	401 East Las Olas Blvd	1540	FORT LAUDERDALE	FL	33301
CESAR FERNANDEZ	509 OAK ST		GARDEN CITY	GA	31408
CESAR RODRIGUEZ	209 W COLLINGS ST		POOLER	GA	31322
CHAD EDWARDS	708 COVINGTON AVE		GARDEN CITY	GA	31408
CHAD HADDEN	28 OAK RIDGE CIRCLE		RINCON	GA	31326
CHAD STENZEL	217 CHESAPEAKE AVENUE		PORTSMOUTH	VA	23704

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CHAD WILLS	124 VARNEDOE AVE		GARDEN CITY	GA	31408
CHANDRA BURKE	216 CHATHAM VILLA DR		GARDEN CITY	GA	31408
CHANG EUN	11 HIDDEN LAGOON COURT		SAVANNAH	GA	31419
CHANNIN GILBERT	67 SMITH Ave # B		GARDEN CITY	GA	31408
CHARIS SHOKOH-ALAI	12 DANIEL AVE		GARDEN CITY	GA	31408
CHARISSE HURT	139 SMITH AVE		GARDEN CITY	GA	31408
CHARITA BROWN	446 GRIFFIN RD SE	LOT 27	ALLENHURST	GA	31301
CHARLENE H. FLOYD	2105 SHAW AVENUE		GARDEN CITY	GA	31408
CHARLES & MELISSA HARPER	207 KENSINGTON CROSSING		GUYTON	GA	31312
CHARLES & PAT COLSON JR.	4 COLSON DRIVE		GARDEN CITY	GA	31408
CHARLES & TAREKA CHAMPION	14 SICKEL DR		SAVANNAH	GA	31406
CHARLES A DAVIS	29 RUSSELL AVE		GARDEN CITY	GA	31408
CHARLES ANDREW MALPHRUS	5 BUCK RD		BEAUFORT	SC	29907
CHARLES CRANDALL	147 VARNEDOE AVE		GARDEN CITY	GA	31408
CHARLES D. TURNER	6384 GA HWY 21		PORT WENTWORTH	GA	31407
CHARLES E. BROWN	125 MAIN STREET		GARDEN CITY	GA	31408
CHARLES EDWARD SCREEN II	409 SHARON PARK DR		GARDEN CITY	GA	31408
CHARLES H. STOKES JR.	2302 SHAW AVENUE		GARDEN CITY	GA	31408
CHARLES J. LEE	317 BYCK AVENUE		GARDEN CITY	GA	31408
CHARLES KING	216 DAVIS AVE		GARDEN CITY	GA	31408
CHARLES LANE CONSTRUCTION INC	PO BOX 335		TYBEE ISLAND	GA	31328
CHARLES LAYTON	127 MILL CT		RINCON	GA	31326
CHARLES LAYTON	99 ROMMEL AVENUE		GARDEN CITY	GA	31408
CHARLES PICKIN	5521 W. BROWARD BLVD		PLANTATION	FL	33317
CHARLES R. SANDERSON	109 SUNSHINE DRIVE		GARDEN CITY	GA	31405
CHARLES RUSSELL	117 WEST TAHOE DR		SAVANNAH	GA	31408
CHARLES SPARKMAN	P. O. BOX 2440		SPOKANE	WA	99210-2440
CHARLES SWANN	411 BIG HILL ROAD		GARDEN CITY	GA	31408
CHARLES THOMAS JOHNSON	720 COVINGTON AVENUE		GARDEN CITY	GA	31408
CHARLES W. BEATTY JR.	1242 SOUTH ROGERS ST		POOLER	GA	31322
CHARLES WARNER	4117 B FIFTH ST		GARDEN CITY	GA	31408
CHARLES WILCOX	343 SPANTON CRESCENT		POOLER	GA	31322
CHARLES WISE	5112 OGEECHEE RD		GARDEN CITY	GA	31405
CHARLETTE D MADDOX	137 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
CHARLIE & MINA MAE MANKER	4118 5TH ST		SAVANNAH	GA	31408
CHARLIE ELLISON	4120 EIGHTH STREET		GARDEN CITY	GA	31408
CHARLIE ORREL	PO BOX 7075		GARDEN CITY	GA	31418
CHARLIE R. BRABHAM JR.	213 BYCK AVE.		GARDEN CITY	GA	31408
CHARLOTTE LUCAS	0105 LIVE OAK LANE		GARDEN CITY	GA	31408
CHARNELLE DAVIS	12213 BEDFORD DRVIE		SAVANNAH	GA	31419
CHASE PARTEN	514 TALMADGE AVE		GARDEN CITY	GA	31408
CHASHA INC.	126 MARSH EDGE LANE		SAVANNAH	GA	31419
CHATHAM COUNTY ATTN:COUNTY MANAGER	7226 VARNEDOE DR		SAVANNAH	GA	31406
CHATHAM PARKWAY F3 LLC	PO BOX 30565		SAVANNAH	GA	31410
CHATHAM RADIATOR SPECIALTY INC	PO BOX 1987		RICHMOND HILL	GA	31324
CHATHAM WATER UTILITY LLC	28 ABERCORN STREET		SAVANNAH	GA	31401
CHELSEA OLIVERIO	447 CLARK ST		MIDWAY	GA	31320
CHEROKEE PUMPING INC	P.O. BOX 489		HAMPTON	GA	30228
CHEROKEE PUMPING OF SAVANNAH INC	107 PROSPERITY DRIVE		GARDEN CITY	GA	31408
CHERYL BANKS	101 LIVE OAK LN		GARDEN CITY	GA	31408
CHERYL D. JOHNSON	4024 FIFTH STREET		GARDEN CITY	GA	31408
CHERYL LEVINE	123 BOWMAN AVE		GARDEN CITY	GA	31408
CHERYL PURVIS	8 COLSON DRIVE		GARDEN CITY	GA	31408
CHESTER BOATRIGHT JR.	37 PIPKEN AVENUE		GARDEN CITY	GA	31408
CHESTER G. WILKES	2611 GOVERNOR STREET		GARDEN CITY	GA	31408
CHEYENNE BLITCH	767 LITTLE NECK RD		SAVANNAH	GA	GA
CHINATOWN BUFFET LLC	309 HIGHWAY 80		GARDEN CITY	GA	31408
CHIQUITA KEARSE	2029 EAST DURANT AVE		SAVANNAH	GA	31406
CHRIS BUSBIE	2782 US HIGHWAY 80		GARDEN CITY	GA	31408
CHRIS EDENFIELD	PO BOX 507		POOLER	GA	31312
CHRIS LONG	8519 ELMHURST CT		SAVANNAH	GA	31406
CHRIS THORNTON	164 VARNEDOE AVE		GARDEN CITY	GA	31408
CHRISCON LLC	172 ROGER BROWN DR		BARNESVILLE	GA	30204
CHRISOPHER WEBB	6 RONNIE AVE	#C	GARDEN CITY	GA	31408
CHRISTIAN & MARGARET UBELE	302 SALT CREEK RD		GARDEN CITY	GA	31405
CHRISTINA LEE	533 GRIFFIN AVENUE		GARDEN CITY	GA	31408
CHRISTINA WALLACE	105 ANSFORD DR		GARDEN CITY	GA	31408
CHRISTINE ANDERSON ESTATE OF	14 EAST STATE ST		SAVANNAH	GA	31401
CHRISTINE AUSTIN	42769 HIGHWAY 27	LOT 10	DAVENPORT	FL	33837
CHRISTINE PICKRELL & ROBIN HUTTON	1172 WHITE ROCK ROAD		LINCOLNTON	GA	30817
CHRISTINE RAMIREZ	229 BYCK AVE		GARDEN CITY	GA	31408
CHRISTOPHER BANKS	88 SMITH AVENUE		GARDEN CITY	GA	31408
CHRISTOPHER BENDA	37 VARNEDOE AVENUE		GARDEN CITY	GA	31408

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CHRISTOPHER G ALLEN Jr.	61 MAIN ST		GARDEN CITY	GA	31405
CHRISTOPHER J HIGGINS	3 SWALLOW TAIL CIR		SAVANNAH	GA	31405
CHRISTOPHER KING	304 OLMSTEAD PLACE		GARDEN CITY	GA	31408
CHRISTOPHER LATHAN	21 LYNN AVENUE		GARDEN CITY	GA	31408
CHRISTOPHER POWERS	257 BYCK AVE		GARDEN CITY	GA	31408
CHRISTOPHER S WILLIAMS	166 AZALEA AVE		GARDEN CITY	GA	31408
CHRISTOPHER WRIGHT	59 HARLEY DRIVE		GARDEN CITY	GA	31408
CHRISTY CASEY	45 AZALEA AVE		GARDEN CITY	GA	31408
CHRISTY D. POOLE	2410 SPIVEY AVENUE		GARDEN CITY	GA	31408
CHRISTY STEPHENS	610 W. TIETGEN STREET		POOLER	GA	31322
CHRISTY SUMMER BANDA	5012 PINELAND DR		GARDEN CITY	GA	31405
CHUK S. SWAILES	629 CHIMNEY HILL CIR.		EVANS	GA	30809
CHURCH OF CHRIST	4506 AUGUSTA RD		GARDEN CITY	GA	31408
CHU'S CONVENIENCE MART	PO BOX 626		POOLER	GA	31322
CIARA MACK	10 ELM ST		GARDEN CITY	GA	31408
CID ANDUJAR PARDO	62 LEISURE DR		GARDEN CITY	GA	31408
CIERA STONE	27 LYNN DRIVE		GARDEN CITY	GA	31408
CIERRA JORDAN	5670 OGEECHEE RD	APT 5314	SAVANNAH	GA	31404
CIERRA SIMMONS	31 LEON VILLAGE DRIVE		GARDEN CITY	GA	31408
CINDI GONZALEZ	5060 OLD LOUISVILLE RD		POOLER	GA	31322
CINDY JONES	7 IRON CT		POOLER	GA	31322
CINDY M. COPLAND	67 LEE AVE		GARDEN CITY	GA	31408-7548
CINDY ZEIGLER	151 AZALEA AVENUE		GARDEN CITY	GA	31408
CIRCLE K STORES, INC	PO BOX 182487		COLUMBUS	OH	43218-2487
CIRCLE OF LIFE ACADEMY	19 COLONIAL TRAIL		GARDEN CITY	GA	31408
CITG-CHURCH	58 BRAMPTON RD.		GARDEN CITY	GA	31408
CITG-RENTAL	58 BRAMPTON RD.		GARDEN CITY	GA	31408
CITIMARK TELFAIR LLC	350 E NEW YORK ST	SUITE 200	INDIANAPOLIS	IN	46250
CITY ELECTRIC SUPPLY	DALLAS DIV AP	PO BOX 131811	DALLAS	TX	75313
CITY ELECTRIC SUPPLY	PO BOX 5651		BISMARCK	ND	58506
CITY OF SAVANNAH - SANITATION DEPARTME	PO BOX 1027		SAVANNAH	GA	31402
CLARA APARICIO	320 TALMADGE AVE		GARDEN CITY	GA	31408
CLARA BROWN	2 RAILROAD ST		GARDEN CITY	GA	31408
CLARENCE BACON	15 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
CLARENCE THORTON	167 AZALEA AVENUE		GARDEN CITY	GA	31408
CLASSY NAILS	608 HIGHWAY 80		GARDEN CITY	GA	31408-7548
CLAUDIA WILLIAMS	4 CRAGER CT		GARDEN CITY	GA	31408
CLAUDIO INGA	4120 SIXTH ST.		SAVANNAH	GA	31408
CLAYTON DIGITAL REPROGRAPHICS INC	PO BOX 14119		SAVANNAH	GA	31416
CLEAR HAIR STUDIO LLC	41 WINSLOW CIRCLE		SAVANNAH	GA	31407
CLEAR TITLE PROPERTIES LLC	1309 COFFEEN AVE	SUITE 1200	SHERIDAN	WY	82801
CLEARLEAF FINANCE LLC	20 TOWNE DR	SUITE 129	BLUFFTON	SC	29910
CLEMENCIA APARICIO-MEDINA	2207 SPIVEY AVE		SAVANNAH	GA	31406
CLEMENTE ARGUELLES HERNANDEZ	4402 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
CLIFTON & JANIE & ANNETTE BOWERS	123 FELL ST		SAVANNAH	GA	31415
CLIFTON BAPTIST CHURCH	P.O. BOX 18366		GARDEN CITY	GA	31418-0366
CLIFTON D. STOKES	0507 SHARON PK DR		GARDEN CITY	GA	31408
CLIFTON EDWARDS	501 OAK ST		GARDEN CITY	GA	31408
CLIFTON OWENS	4116 1/2 7TH STREET		GARDEN CITY	GA	31408
CLIFTON OWENS	4116 1/2 SEVENTH ST		GARDEN CITY	GA	31408
CLINTON LATIMER	1041 REYNORD CIRCLE		WEST COLUMBIA	SC	29172
CLINTON ROBINSON	8522 CREST HILL AVE		SAVANNAH	GA	31415
CLINTON WILLIAMS	0309 CHATHAM VILLA DR		GARDEN CITY	GA	31408
CLINTON WILLIFORD	356 LONGBRIDGE DRIVE		RINCON	GA	31326
CLYDE & JOYCE PHILLIPS	9 SALT CREEK RD		SAVANNAH	GA	31408
CLYDE J STURGESS III	250 SHIPYARD RD		SAVANNAH	GA	31406
CLYDE S PHILLIPS	9 SALT CREEK RD		SAVANNAH	GA	31405
CMF KESSLER POINT LLC	PO BOX 149047		AUSTIN	TX	78714-9047
CMF THE ARBORS LLC	PO BOX 1280		HICKSVILLE	NY	11802-1280
COASTAL EMPIRE ENTERPRISES LLC	31/33 BRAMPTON RD		GARDEN CITY	GA	31408
COASTAL EMPIRE PROPERTY MANAGEMENT	231 STEPHENSON AVE		Savannah	GA	31405
COASTAL GA PROPERTY PARNERS LLC	8522 HEATHERWOOD DRIVE		SAVANNAH	GA	31406
COASTAL MARINE CONSTRUCTION CO	PO BOX 60697		SAVANNAH	GA	31408
COASTAL OAK LLP	PO BOX 1595		RICHMOND HILL	GA	31324
COASTAL PROPERTIES UNLIMITED INC	PO BOX 57		SPRINGFIELD	GA	31329
COASTAL TRANSPORT SOLUTIONS LLC	8610 GOHLER AVE		SAVANNAH	GA	31406
COASTAL TRUCK PARTS CENTER	2822 HIGHWAY 80 W		GARDEN CITY	GA	31408
COASTAL WAREHOUSE DEVELOPMENT LLC	PO BOX 10441		SAVANNAH	GA	31412
COATING SYSTEMS INC	PO BOX 7512		GARDEN CITY	GA	31418
CODY PASSAILAIGUE	214 BYCK AVE		GARDEN CITY	GA	31408
CODY WHITE	38 LEISURE DRIVE		GARDEN CITY	GA	31408
COLBY GENTRY	1 BISHOP AVE		GAR4DEN CITY	GA	31408
COLEMAN COMPANY	1101 CHATHAM Pkwy # E-2		GARDEN CITY	GA	31408

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COLLIFLOWER INC	9320 PULASKI HIGHWAY		BALTIMORE	MD	21220
COLONIAL FUEL & LUBRICANT SERVICES INC	2112 RANKIN ST		SAVANNAH	GA	31415
COLONY BAY FLORIST	52 LEE AVE		GARDEN CITY	GA	31408
COLTON HORTON	12398 S 222ND AVE		BUCKEYE	AZ	85326
COMERAGH CORPORATION	PO BOX 11143		ZEPHYR COVE	NV	89448
COMMUNITY BAPTIST CHURCH	P. O. BOX 7407		GARDEN CITY	GA	31418
COMPANION ANIMAL HOSPITAL LLC	1452 DEAN FOREST ROAD	UNIT D AND E	GARDEN CITY	GA	31408
COMPASSION HEALTHCARE	123 VILLAGE LAKE DR		POOLER	GA	31322
COMPLETE PRECAST, INC	PO BOX 1259		POOLER	GA	31322
CONCENTRA MEDICAL CENTERS	C/O ENGIE INSIGHT - MS 4059	PO BOX 2440	SPOKANE	WA	99210
CONCEPCION GOMEZ	13 ROWE AVE		GARDEN CITY	GA	31408
CONNIE LAPLAUNT	12 HICKORY DR		GARDEN CITY	GA	31408
CONNIE POWELL	P. O. BOX 7293		GARDEN CITY	GA	31418
CONNIE S. CARMACK	104 BOWMAN AVENUE		GARDEN CITY	GA	31408
CONSOLIDATED PIPE & SUPPLY COMPANY IN	4894 OLD LOUISVILLE Rd		GARDEN CITY	GA	31408
CONSWELLA MYERS	2610 A GOVERNOR ST		GARDEN CITY	GA	31408
CONTINELIA REYNOLDS	15 NELSON AVE		GARDEN CITY	GA	31408
CONTINENTAL INVESTMENT PROPERTIES LLC	14204 EXCELSIOR CHURCH RD		METTER	GA	30439
COOK SALES PROPERTIES LLC	603 W INDEPENDENCE BLVD	SUITE 3	MOUNT AIRY	NC	27030
COOKS UNLIMITED LLC	19 SALIX DR		SAVANNAH	GA	31407
COPACABANA'S SPORTS BAR INC	3060 PACES WOODS DR		LAWRENCEVILLE	GA	30044
CORALLINE THOMAS	11 WALLBERRY STREET		GARDEN CITY	GA	31408
COREY FOREMAN	3 1/2 ROWE Ave		GARDEN CITY	GA	31408
COREY FOREMAN	77 DOGWOOD TRL		ELLABELL	GA	31308
COREY WILLIAMS	1009 DEBBIE ST		SAVANNAH	GA	31410
CORNELIO SANCHEZ	3922 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
CORY JOLLEY	21 RUSSELL AVE		GARDEN CITY	GA	31408
COUNTRY COTTAGE COIFFURES	153 MAIN STREET		GARDEN CITY	GA	31408
COURTNEY BONACCI	221 WATER OAK WAY		GARDEN CITY	GA	31408
COWABUNGA INC	DBA DOMINO'S	3585 TROTTER DRIVE	ALPHARETTA	GA	30004
COWAN INVESTMENTS LLC	100 BLUE FIN CIRCLE	SUITE 3	SAVANNAH	GA	31410
COWAN INVESTMENTS LLC	126 N LEEDS GATE RD		SAVANNAH	GA	31406
COX EQUIPMENT REPAIR	2103 HIGHWAY 80		GARDEN CITY	GA	31408
CRAIG CRAWFORD	91 HARLEY DR		GARDEN CITY	GA	31408
CRAIG D. GREEN SR.	12 WINOCA DRIVE		GARDEN CITY	GA	31408
CRAIG DUNCAN	102 WATER OAK WAY		GARDEN CITY	GA	31408
CRAIG LONG	131 SMITH AVENUE		GARDEN CITY	GA	31408
CRANE 1 SERVICES INC	1027 BYERS ROAD		MIAMISBURG	OH	45342
CRANE SOLUTIONS INC	58 TELFAIR PLACE		GARDEN CITY	GA	31415
CRAZY HOUSE REALITY LLC	944 BRYANT STILL RD		BROOKLET	GA	30415
CRC AFFORDABLE CARS LLC	1 COLONIAL TRAIL		GARDEN CITY	GA	31408
CREATIVE PACKAGING, INC.	105 DEMOTT DR		BLOOMINGDALE	GA	31302
CRISTY JORDAN	118 BOWMAN AVE		GARDEN CITY	GA	31408
CRUSADE FITNESS 365	1101 CHATHAM PARKWAY	#E-5	GARDEN CITY	GA	31408
CRY LEGGETT	321 BYCK AVE		GARDEN CITY	GA	31408
CRYSTAL AGUILAR	118 SALT CREEK Rd # C		GARDEN CITY	GA	31405
CRYSTAL MUNGIN	28 HARLEY DR		GARDEN CITY	GA	31408
CRYSTAL NOBLES	19 LEON VILLAGE RD.		GARDEN CITY	GA	31408
CRYSTAL RAXBA	3 LEISURE DR		GARDEN CITY	GA	31408
CRYSTAL S. ROBINSON	0019 SHADY LANE		GARDEN CITY	GA	31408
CUB ENTERPRISES LLC	PO BOX 570		BROOKLET	GA	30415
CULLIGAN WATER SERVICES	PO BOX 1618		KINGSLAND	GA	31548
CUMMINS POWER SOUTH,LLC	PO BOX 421368		INDIANAPOLIS	IN	46242
CURLEY COOPER	222 BYCK AVE		GARDEN CITY	GA	31408
CURTIS EADY	74 LEISURE DR		GARDEN CITY	GA	31408
CURTIS FEGGINS	32 LEON VILLAGE		GARDEN CITY	GA	31408
CURTIS JOHNSON	23 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
CURTIS R. JONES	0031 AZALEA AVE		GARDEN CITY	GA	31408
CUZINS APPAREL	3203 CAITHNESS STREET		SAVANNAH	GA	31405
CVS INC. #04258-02	MS#363113759.000 P. O. BOX 2440		SPOKANE	WA	99210
CYNTHIA BECKWORTH KERSEY	113 SALT CREEK RD.		SAVANNAH	GA	31405
CYNTHIA COOKE	1807 ARDATH AVE		WICHITA FALLS	TX	76301
CYNTHIA GOVAN	4012 FIFTH STREET		GARDEN CITY	GA	31408
CYNTHIA PARLIN	1836 HANOVER WEST DR		LAERENCEVILLE	GA	30043
CYNTHIA ROCHESTER	4108 SIXTH ST		GARDEN CITY	GA	31408
CYNTHIA VANNORMAN	1502 BENTON BLVD	APT# 4206	POOLER	ga	31322
CYNTHIA WELLS	312 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
CY'S CATERING	1401 N CAMDEN CIR		SAVANNAH	GA	31406
D & S LAND COMPANY LLC	PO BOX 8838		SAVANNAH	GA	31412
D. C. JORDAN	86 CAMELLIA AVENUE		GARDEN CITY	GA	31408
D. F. LONG	114 CAMELLIA AVENUE		GARDEN CITY	GA	31408
D.C. DUNHAM	70 LEE AVENUE		GARDEN CITY	GA	31408
D.L. BLISSETT	2615 GOVERNOR STREET		GARDEN CITY	GA	31408

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D.L. SIMS	115 AZALEA AVENUE		GARDEN CITY	GA	31408
DADA TRADING	4319 AUGUSTA RD		GARDEN CITY	GA	31408
DAHER AEROSPACE INC	PO BOX 2072		POMPANO BEACH	FL	33061
DAIRY QUEEN OF GARDEN CITY	5004 AUGUSTA ROAD		GARDEN CITY	GA	31408
DAISY GOODMAN HOPKINS	12 DEER WALK RD		POOLER	GA	31322
DAISY LOVETT THOMPSON	11422 LAUDER ST		DETROIT	MI	48227
DAISY MEDINA	72 NODSTRAND DR		TOMS RIVER	NJ	8757
DAISY SIMMONS	401 BIG HILL RD		GARDEN CITY	GA	31408
DAIVION ALFRED	33 RUSSELL AVE		GARDEN CITY	GA	31408
DAKOTA POTTER	19 A SMITH AVE		GARDEN CITY	GA	31408
DALE F GAREE	97 AZALEA AVE		GARDEN CITY	GA	31408
DALE VANWINKLE	2605 THIRTEENTH ST		GARDEN CITY	GA	31408
DALLAS BAILEY	314 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DALLAS BLUFF, LLC.	1132 MIDWAY STREET NE		TOWNSEND	GA	31331
DAMARI COUSIN & SAVANNAH EVANS	179 AZALEA AVE		GARDEN CITY	GA	31408
DAMCO DISTRIBUTION SERVICES INC	PO BOX 740		PARK RIDGE	NJ	7656
DANA CONLON	612 62ND AVENUE	N	MYRTLE BEACH	SC	29572
DANA RENNE SHUMAN GLOVER	2048 BRICK KILN PKWY		MT PLEASANT	SC	29466
DANA THOMAS	101 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DANIE L. TAYLOR	153 AZALEA AVENUE		GARDEN CITY	GA	31408
DANIEL BUTLER	46 WILDWOOD DRIVE		SAVANNAH	GA	31405
DANIEL DRAYTON	2015 LEWDEN ST		SAVANNAH	GA	31415
DANIEL HERMAN	115 AZALEA AVENUE		GARDEN CITY	GA	31408
DANIEL K. WELCH	32 REDMOND AVE		GARDEN CITY	GA	31408
DANIEL M. LYNN JR.	105 MAIN STREET		GARDEN CITY	GA	31408
DANIEL M. LYNN	175 AZALEA AVENUE		GARDEN CITY	GA	31408
DANIEL MENDOZA GONZALEZ	151 MAIN ST		GARDEN CITY	GA	31408
DANIEL PINYAN	31 VARNEDOE AVENUE		GARDEN CITY	GA	31408
DANIELLE DAVIS	0108 LIVE OAK LANE		GARDEN CITY	GA	31408
DANIELLE DOTY	116 ST. JOSEPHS AVE		GARDEN CITY	GA	31408
DANIELLE WALKER	43 VARNEDOE AVE		GARDEN CITY	GA	31408
DANIELLE A. THOMAS	32 SMITH AVE		GARDEN CITY	GA	31408
DANNY & SHELLY JAMESON	408 SHARON PARK Dr		GARDEN CITY	GA	31408
DANNY L. TOOLE	268 RAYMOND RD		POOLER	GA	31322
DANNY R. BROWN	33 SMITH AVENUE		GARDEN CITY	GA	31408
DAN'S FOLLIES LLC	6923 HWY 119 S		ELLABELL	GA	31308
DAREN RUSSELL	91 SMITH AVENUE		GARDEN CITY	GA	31408
DARREL W DALEY	507 HEAVEN LEE COURT		POOLER	GA	31322
DARRIN GRIGSBY	3 BRIARWOOD DR		GARDEN CITY	GA	31408-7548
DARRYL B. BALL	116 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DARRYL HEYWARD	PO BOX 5381		SAVANNAH	GA	31414
DAV GARDEN CITY HOLDING LLC	174 ENCLAVE BLVD		SAVANNAH	GA	31419
DAVE COLSON	2613 WOODLAWN AVE		GARDEN CITY	GA	31408
DAVID & BRENDA CARTER	399 SQUIRREL RUN		RINCON	GA	31326
DAVID BRADLEY SMITH	1116 DEAN FOREST ROAD		GARDEN CITY	GA	31408
DAVID BROUGHTON	125 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DAVID COLLINS	2403 GODBEE AVE		GARDEN CITY	GA	31408
DAVID D. CRAIG	15 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
DAVID JAPENGA	73 BAZEMORE AVE		GARDEN CITY	GA	31408
DAVID L. HARTSFIELD	P. O. BOX 7195		GARDEN CITY	GA	31418
DAVID L. LYONS	15 COVE DR		SAVANNAH	GA	31419
DAVID M. SMITH	2304 LONGHOURE DR		BEAUFORT	SC	29902
DAVID M. VALDES	67 HARLEY DR.		GARDEN CITY	GA	31408
DAVID MILLER	724 BEECHWOOD DR		SAVANNAH	GA	31419
DAVID MITCHELL	58 PLUMGRASS ST		BLUFFTON	SC	29910
DAVID MORGAN	220 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DAVID MYERS	109 BOWMAN AVE		GARDEN CITY	GA	31408
DAVID MYERS	5753 HWY 85 N # 8636		CRESTVIEW	FL	32536
DAVID PURVIS	2609 GOVERNOR STREET		GARDEN CITY	GA	31408
DAVID S QUARTERMAN	212 A SALT CREEK RD		SAVANNAH	GA	31405
DAVID SCHAMBACH	325 OLDE TOWNE ROAD	SAVANNAH	SAVANNAH	GA	31410
DAVID SMITH	6 BRIARWOOD DR.		GARDEN CITY	GA	31408
DAVID STAFFORD	209 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
DAVID THIEM	205 JASPER DR		GARDEN CITY	GA	31408
DAVID TRUJILLO HERRERA	111 SHADY LANE		GARDEN CITY	GA	31408
DAVID TUTTLE Jr.	106 SALT CREEK ROAD		GARDEN CITY	GA	31405
DAVID WARREN	65 AZALEA AVENUE		GARDEN CITY	GA	31408
DAVID WILLIAMS ESTATE OF	4113 FIFTH STREET		GARDEN CITY	GA	31408
DAVID WILSON	2119 BISCAYNE DRIVE		SAVANNAH	GA	31406
DAVID YOUNG	8514 PREAKNESS DR		FLORENCE	KY	41042
DAVIS COHEN	6205 ABERCORN ST	SUITE 208	SAVANNAH	GA	31405
DAWN STRONG	2621 GOVERNOR ST		GARDEN CITY	GA	31408-7548
DAXA PATEL	175 MAIN ST		GARDEN CITY	GA	31408

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DAXA PATEL	21 MAIN ST		GARDEN CITY	GA	31408
DAYTON TOWING	5002 PINELAND DR		GARDEN CITY	GA	31405
DAYTON YAMIL GUTIERREZ	287 NELSON CT		HARDEVILLE	SC	29927
DC ELECTRIC INC	P. O. BOX 7075		GARDEN CITY	GA	31418
DCT GASC LLC DBA PAPA JOHN'S PIZZA	1275 BOARDMON CONFIELD RD		YOUNGSTOWN	OH	44512
DCW RENTAL LLC DBA XLERATE GROUP	PO BOX 1438		STATESBORO	GA	30459
DEAN FOREST BAPTIST CHURCH	1524 DEAN FOREST RD		GARDEN CITY	GA	31408
DEAN FOREST LAND CO	3875 3RD Street		METAIRIE	LA	70002
DEAN FOREST MOSAIC LLC	PO BOX 6465		BEAUFORT	SC	29906
DEBBIE HEMINGWAY	453 MAIN TRAIL		MIDWAY	GA	31320
DEBBIE LARISCY	64 BRAMPTON ROAD		GARDEN CITY	GA	31408
DEBORAH CALLAHAN	109D SALT CREEK ROAD		SAVANNAH	GA	31405
DEBORAH DELLINGER	138 AZALEA Ave		GARDEN CITY	GA	31408
DEBORAH HEDDENDORF	0611 GRIFFIN AVE		GARDEN CITY	GA	31408
DEBORAH SPARKS	627 W 31ST ST		SAVANNAH	GA	31415
DEBRA GRAY	7 BELLEMEADE DRIVE		GUYTON	GA	31312
DEBRA H. AMERSON	P. O. BOX 7387		GARDEN CITY	GA	31418
DEBRA LINDBLAD	2406 SPIVEY AVENUE		GARDEN CITY	GA	31408
DEBRA ROE	67 B SMITH AVE		GARDEN CITY	GA	31408
DEBRA RUIZ	521 GRIFFIN AVE		GARDEN CITY	GA	31408
DEIDRICK CODY	4021 AUGUSTA RD		GARDEN CITY	GA	31408
DEIRDRE BOYCE	2618 GOVERNOR ST		GARDEN CITY	GA	31408
DELIA DIXSON	249 BYCK AVE		GARDEN CITY	GA	31408
DELILAH HICKS	15 PIPKIN AVENUE		GARDEN CITY	GA	31408
DELLA MAGANA	36 NELSON AVENUE		GARDEN CITY	GA	31408
DELORES C. BRADDY	109 BYCK AVENUE		GARDEN CITY	GA	31408
DELORIS KING	4104 FOURTH ST		GARDEN CITY	GA	31408-7548
DELVENNA L. WILLIAMS	810 DAVIS AVE		GARDEN CITY	GA	31408
DEMETRIUS ROGERS	1 WINOCA DR		GARDEN CITY	GA	31408
DEMOTT DEVELOPMENT LLC	PO BOX 7442		SAVANNAH	GA	31418
DENISE FRAZIER	3395 LITTLE MCCALL ROAD		RINCON	GA	31407
DENISE HOLMES-MILTON	7121 CAMPFIELD ROAD		BALTIMORE	MD	21207
DENISON HERRERA	2395 DOWING AVE LOT 122		SAVANNAH	GA	31404
DENITRA JONES	4003 THIRD ST		GARDEN CITY	GA	31408
DENMARK CONSTRUCTION COMPANY	PO BOX 215		TYBEE ISLAND	GA	31328
DENNIS COLEMAN	74 KELLY HILL ROAD		GARDEN CITY	GA	31408
DENNIS GRAYSON	4015 SECOND ST		GARDEN CITY	GA	31408-7548
DENNIS MCDONNELL	10 END STREET		SAVANNAH	GA	31419
DENNIS SCHUE	14 SALT CREEK RD		GARDEN CITY	GA	31405
DENNIS SMITH	133 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
DEREK HUX	302 OLMSTEAD PLACE		GARDEN CITY	GA	31408
DERRICK & MARIKA STEEDLEY	63 SHADY LANE DR		GARDEN CITY	GA	31408
DERRICK JENKINS	805 TALMADGE AVE		GARDEN CITY	GA	31408
DESPOSORIO VAQUEZ	16 COTTONVALE RD		SAVANNAH	GA	31405
DEVEN & RACHEL SPITLER	895 OLD AIRPORT RD		DOUGLASSVILLE	PA	19518
DEVEN OSBORNE	241 BYCK AVE		GARDEN CITY	GA	31408
DEVEN TUCKER	54 SHADY LANE DRIVE		GARDEN CITY	GA	31408
DEVONTE HICKS	50 RUSSELL AVE		GARDEN CITY	GA	31408
DEXTER L FORD	132 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DHI HOLDING	501 BUCKHALTER ROAD		SAVANNAH	GA	31408
DIANA SULLIVAN	137 ROMMEL AVENUE		GARDEN CITY	GA	31408
DIANE ANDERSON & NICHOLAS WILLIAMS	263 HARMONY BLVD		POOLER	GA	31322
DIANE DAUGHERTY	2607 THIRTEENTH ST		GARDEN CITY	GA	31408
DIANE HOLDER	2623 GOVERNOR STREET		GARDEN CITY	GA	31408
DIANE LOVE	1324 E HENRY ST		SAVANNAH	GA	31404
DIANE MORGAN	9018 ODIS YARBOUROUGH ROAD		GLEN ST MARY	FL	32040
DIANE TINDOR	88 ROMMEL AVE		GARDEN CITY	GA	31408
DIANE TORRANCE	313 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
DIANE WHITEHURST	43 SMITH AVENUE		GARDEN CITY	GA	31408
DIANE WILLIAMS	308 BYCK AVENUE		GARDEN CITY	GA	31408
DIANNA GRAY	403 JULIAN ST		OZARK	AL	36360
DIANNE KESSLER	TRICOUNTY REAL ESTATE	513 E 63RD ST	SAVANNAH	GA	31405
DICKIE & GLENDA VINSON	1142 DEAN FOREST RD		GARDEN CITY	GA	31405
DIESEL SOUTH INC	5137 AUGUSTA RD		GARDEN CITY	GA	31408-7548
DIONNE RHOE	3702 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
DKL PROPERTIES LLC	31 HOUSTON ST		SAVANNAH	GA	31401
DOBBS EQUIPMENT SOUTHEAST LLC	23 COACH STREET	SUITE 1 D	CANADAIGUA	NY	14424
DOLGENCORP LLC	PO BOX 182595		COLUMBUS	OH	43218
DOLLAR GENERAL STORES	STORE #2956	P. O. BOX 182595	COLUMBUS	OH	43218
DOMINGO RAMIREZ	104 BALDPATE RD		BLOOMINGDALE	GA	31302
DON ADAMS	2788 HIGHWAY 80		GARDEN CITY	GA	31408
DON HAGAN	210 LAKE TOMACHEEGHEE DR		RINCON	GA	31326
DONALD BURGETT	0201 WATER OAK WAY		GARDEN CITY	GA	31408

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DONALD BURNS	714 COVINGTON AVENUE		GARDEN CITY	GA	31408
DONALD ELLIS	224 RALP RAHN RD		RINCON	GA	31326
DONALD LEE BIGBIE	PO BOX 18267		GARDEN CITY	GA	31408
DONNA FAELLA	5017 B PINELAND DR		GARDEN CITY	GA	31405
DONNA GABE	2 HARLEY DR.		GARDEN CITY	GA	31408
DONNA HART	107 CHISWICK ST		PORT WENTWORTH	GA	31407
DONNA K ROWELL	135 SMITH AVE		GARDEN CITY	GA	31408
DONNIE & BETTY TYSON	223 SALT CREEK RD		SAVANNAH	GA	31405
DONNIE TYSON Jr.	5009 PINELAND DR		GARDEN CITY	GA	31405
DONNIE TYSON SR.	223 SALT CREEK ROAD		SAVANNAH	GA	31405
DOREA EAGER	5 ROWE AVE		GARDEN CITY	GA	31408
DORETHA BRIGHTNON	305 BIG HILL RD		GARDEN CITY	GA	31408
DORIS FORD	PO BOX 345		RINCON	GA	31326
DORIS W. LANGFORD	0116 BOWMAN AVE		GARDEN CITY	GA	31408-7548
DOROTHEA POLK	42 LYNN AVE		GARDEN CITY	GA	31408
DOROTHY A. BOATRIGHT	103 CAMELLIA AVENUE		GARDEN CITY	GA	31408
DOROTHY A. MARKS	122 BOWMAN AVENUE		GARDEN CITY	GA	31408
DOROTHY BENTON	105 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DOROTHY EALEY	229 CHATHAM VILLA DR		GARDEN CITY	GA	31408
DOROTHY K FREEMAN	58 NELSON # B		GARDEN CITY	GA	31408
DOROTHY M. JEFFERSON	224 OLMSTEAD PLACE		GARDEN CITY	GA	31408
DORRIS SHELL	4405 MOCKING RUN LN		DICKSON	TX	77539
DORSEY W FLANDERS	9 W BLUFF DR		SAVANNAH	GA	31406
DORSHIA MORTON	4001 FOURTH ST		GARDEN CITY	GA	31408
DOUBLE GLOUCESTER LLC	PO BOX 2386		RINCON	GA	31326
DOYLE TODD	15 WOODHULL ROAD		SAVANNAH	GA	31404
DPIF4 GA 5 DEAN FOREST LLC	5500 EQUITY AVENUE		RENO	NV	89502
DR. LATHAM W. FAULK	P.O. BOX 7503		GARDEN CITY	GA	31418
DRAYTON PARKER COMPANY	171 CROSSROADS PARKWAY		SAVANNAH	GA	31407
DRBUTLER47 LLC	4927 OGEECHEE ROAD		GARDEN CITY	GA	31405
DRT BUTLER PROPERTIES	4927 OGEECHEE ROAD		GARDEN CITY	GA	31405
DSE ENTERPRISES INC	PO BOX 823		POOLER	GA	31322
DSI SECURITY SERVICES	PO BOX 7163		DOTHAN	AL	36302
DT TRANSPORT	4909 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
DUC VAN DO	1326 HEIDT AVENUE		GARDEN CITY	GA	31408
DUCK SPARKS PROPERTIES LLC	PO BOX 10111		SAVANNAH	GA	31412
DUNIA MARTINEZ	90 SHADY LANE		GARDEN CITY	GA	31408
DURRENCE PROPERTIES LLC	PO BOX 22249		SAVANNAH	GA	31403
DURWARD MOTES	86 AZALEA AVENUE		GARDEN CITY	GA	31408
DUSTIN RAKOSNIK	611 AURORA WAY		WHEATON	IL	60187
DUVAL BARRAS	2604 THIRTEENTH STREET		GARDEN CITY	GA	31408
DWANA SUTTON	82 BAYS AVE		GARDEN CITY	GA	31408-7548
DWAYNE KICKLIGHTER	123 SALT CREEK RD		SAVANNAH	GA	31405
DWAYNE M ELLISON	4024 FOURTH ST		GARDEN CITY	GA	31408
E. RONALD FINGER	11 W. JONES STREET		SAVANNAH	GA	31401
E. W. STOKES	4529 LOUISVILLE ROAD		GARDEN CITY	GA	31408
EAMES LEGACY PROPERTIES INCORPORATED	300 BRYAM BLVD		FORT LAUDERDALE	FL	33317
EARL & ANITA KIHNNLEY	94 CAMELIA AVE		GARDEN CITY	GA	31408
EARL & LAVENIA RILINGTON	629 WINDSOR RD		SAVANNAH	GA	31419
EARL BRYANT	33 LEON VILLAGE RD		GARDEN CITY	GA	31408
EARL W. COLVARD, INC. DBA BOULEVARD TIR	816 S. WOODLAND BLVD		DELAND	FL	32720
EARLINE LEMON	319-A MAIN STREET		GARDEN CITY	GA	31408
EARLY SCHOLARS UNIVERSITY	0019 COLONIAL TR		GARDEN CITY	GA	31408
EARNEST & VICKIE BLAND	4932 A PINELAND DR.		GARDEN CITY	GA	31405
EAST COAST LOGISTICS INC	101 COLEMAN BLVD	SUITE H	SAVANNAH	GA	31408
EASTERN EXCAVATING CO INC	JOSEPH L. ROOKER	P.O. BOX 2385	SAVANNAH	GA	31402
EATHEN D. DAVIS JR.	84 AZALEA AVENUE		GARDEN CITY	GA	31408
EBENEZER DISCOUNT GROCERY LLC	474 LITTLE NECK RD		SAVANNAH	GA	31419
EBONNE BODDIE	2605 GOVERNOR ST		GARDEN CITY	GA	31408
EBONY AND OTIS WILLIAMS JR	55 AZALEA AVE		GARDEN CITY	GA	31408
EBONY BENNETT	305 BYCK AVE		GARDEN CITY	GA	31408
EBONY HAMILTON	502 DAVIS AVE		GARDEN CITY	GA	31408
EBONY HARLEY & MICHAEL HUBBARD	214 CARRIBEAN VILLAGE DR		GUYTON	GA	31312
EBONY J. HARLEY	0413 BIG HILL RD		GARDEN CITY	GA	31408
EBONY WILLIAMS	4608 AUGUSTA RD		GARDEN CITY	GA	31408
ECG TELFAIR LLC	9460 WILSHIRE BLVD	SUITE 410	BEVERLY HILLS	CA	90212
ECS SOUTHEAST	5574 EXPORT BLVD		GARDEN CITY	GA	31408
EDDIE GRAYSON	138 SMITH AVE		GARDEN CITY	GA	31408
EDDIE HARGROVE SR.	3900 FIFTH STREET		GARDEN CITY	GA	31408
EDDIE L. BROWN	117 OBERLIN DRIVE		GARDEN CITY	GA	31408
EDDIE MCBRIDE	315 LAKESHORE DR		SAVANNAH	GA	31419
EDGAR & KAREN SOTO	9902 FERGUSON AVENUE	LOT 154	SAVANNAH	GA	31406
EDGAR GAY & E LANE CURLEE	136 HABERSHAM ST		SAVANNAH	GA	31401

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EDGAR M. CRUZ	0043 LEISURE DR.		GARDEN CITY	GA	31408-7548	
EDGAR SOTO LOPEZ	24 HARLEY DRIVE		GARDEN CITY	GA		31408
EDGARDO MEDINA	651 CAMILLIA DR		PEMBROKE	GA		31321
EDISON A. TIRADO	18 SMITH AVENUE		GARDEN CITY	GA		31408
EDITH WILLIAMS	618 DELETTRE AVE		GARDEN CITY	GA		31408
EDNA CHERYL GIRVIN	2204 SPIVEY AVE		GARDEN CITY	GA		31408
EDUARDO E. CANDIA	602 SHARON PARK DR		GARDEN CITY	GA		31408
EDUARDO HERNANDEZ	104 JASPER DR		GARDEN CITY	GA		31408
EDWARD FULLER JR-HAIR CHATEAU	DBA HAIR CHATEAU	PO BOX 7054	SAVANNAH	GA		31418
EDWARD JASON TOUCHBERRY	88 AZALEA AVE		GARDEN CITY	GA		31408
EDWARD MCCALL JR	4010 AUGUSTA RD		GARDEN CITY	GA		31408
EDWARD A COLEMAN	PO BOX 57		SPRINGFIELD	GA		31329
EDWARD COLEMAN	204 FERNCLIFF COURT		RINCON	GA		31326
EDWIN C. THOMAS	36 REDMOND AVENUE		GARDEN CITY	GA		31408
EDWIN FOUNTAIN	P. O. BOX 717		EDEN	GA		31307
EDWIN L FOUNTAIN JR	PO BOX 717		EDEN	GA		31307
EDWIN PEREZ HERNANDEZ	4913 PINELAND Dr # B		GARDEN CITY	GA		31405
EDWIN STOKES	2620 THIRTEENTH STREET		GARDEN CITY	GA		31408
EL HABANERO ANTOJITOS LLC	109 CRYSTAL LAKE DR		SAVANNAH	GA		31407
ELAINE B. LANGFORD	2615 THIRTEENTH STREET		GARDEN CITY	GA		31408
ELBERT COLLINS	5016 PINELAND DR		GARDEN CITY	GA		31405
ELBONI MARTIN	321 BYCK AVE		GARDEN CITY	GA		31408
ELDREN JENKINS	50 ROMMEL AVE		GARDEN CITY	GA		31408
ELECTRICAL WORKERS HOME ASSOCIATION	1526 DEAN FOREST RD		GARDEN CITY	GA		31405
ELEUTERIO MEDINA	53 SHANDY LANE DRIVE		GARDEN CITY	GA		31408
ELI (ABURTO) BELLO	0074 SHADY LANE		GARDEN CITY	GA		31408
ELIJAH SEABRIAN	11 OSCEOLA DRIVE		GARDEN CITY	GA		31408
ELIJAH STEWART	801 DAVIS AVE		GARDEN CITY	GA		31408
ELIJAH WINTERS JR.	306 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA		31408
ELISAM AUTO LLC	2302 HIGHWAY 80		GARDEN CITY	GA		31408
ELISHA D ODUM	14 REDMOND AVE		GARDEN CITY	GA		31408
ELITE DIESEL REPAIR LLC	PO BOX 7051		SAVANNAH	GA		31418
ELIZABETH A COLLETT	207 WILLIFORD ROAD		ANDERSON	SC		29626
ELIZABETH C. LEWIS	83 SMITH AVE		GARDEN CITY	GA		31408
ELIZABETH DRIGGERS	110 CYPRESS BAY LOOP RD		PEMBROKE	GA		31321
ELIZABETH DRIGGERS	4214 LOUISVILLE ROAD		GARDEN CITY	GA		31408
ELIZABETH ELLIOTT	35 LEISURE DRIVE		GARDEN CITY	GA		31408
ELIZABETH HURSEY AS TRUSTEE	97042 HURSEY DR		YULEE	FL		32097
ELIZABETH J. REDDICK	721 LITTLE NECK RD		SAVANNAH	GA		31419
ELIZABETH KNIGHT	172 SMITH AVE		GARDEN CITY	GA		31408
ELIZABETH LEACH	130 OGLESBY AVE		GARDEN CITY	GA		31408
ELIZABETH LEACH	317 CHATHAM VILLA DR		GARDEN CITY	GA		31408
ELIZABETH M. MCCARTNEY	326 CHATHAM VILLA DRIVE		GARDEN CITY	GA		31408
ELIZABETH NEWMAN	22 DANIEL AVE		GARDEN CITY	GA		31408
ELIZABETH S. DENITTO	9 OSCEOLA DRIVE		GARDEN CITY	GA		31408
ELIZABETH SMALL	119 OGLESBY AVENUE		GARDEN CITY	GA		31408
ELIZABETH STEPHENS	308 PURPLE PLUM DR		RINCON	GA		31326
ELKANNAH LESSINGTON Sr.	174 SMITH AVE		GARDEN CITY	GA		31408
ELLEN VELARIDES	32 RUSSELL AVE		GARDEN CITY	GA		31408
ELLIS L THAYER III	498 FOLK ESTATE DR		MYRTLE BEACH	SC		29588
ELLISON BURNS	PO BOX 7448		GARDEN CITY	GA		31418
ELOISE CELA	1206 ESTATES WAY		POOLER	GA		31322
ELOISE HARRIS	815 DELETTRE ST		GARDEN CITY	GA		31408
ELTON S QUARTERMAN JR	212 B SALT CREEK RD		GARDEN CITY	GA		31405
EM ALNOUR OF GA LLC	326 CLARK ST		WORCESTER	MA		1606
EMANUEL L DAVID	4 WINOCA DR		GARDEN CITY	GA		31408
EMILY AINSWORTH	1094 DANIEL DRIVE NE		TOWNSEND	GA		31331
EMMA HOOKS	39 SMITH AVE		GARDEN CITY	GA		31408
EMMANUEL LASSITER	21 LEON VILLAGE RD		GARDEN CITY	GA		31408
EMMETT WILCOX	8501 SW 93RD LANE E		OCALA	FL		34481
EMOMIE T FORD	132 CHATHAM VILLA DR		GARDEN CITY	GA		31408
EMPIRE DISTRIBUTORS	1101 CHATHAM PARKWAY	# J	GARDEN CITY	GA		31408
ENCORE ON THE GREEN, LLC	8025 WESTSIDE PKWY	STE 250	ALPHARETTA	GA		30009
ENID MEAVE	120 CHATHAM VILLA DR		GARDEN CITY	GA		31408
ENRICO HARRIS	116 WATER OAK WAY		GARDEN CITY	GA		31408
ENTERPRISE RENT A CAR	PO BOX 2440		SPOKANE	WA		99210
EQUIPMENT SHARE	2511 BROADWAY BLUFFS DR	STE 202	COLUMBIA	MO		65201
ERGONOMIC ASSET MANAGEMENT LLC	1237 N CHASE ST		ATHENS	GA		30601
ERIC BICKHAM	71 SMITH AVE		GARDEN CITY	GA		31408
ERIC FUENTES	105 CEDAR RIDGE DR		GUYTON	GA		31312
ERIC HOLMES	3801 THIRD STREET		GARDEN CITY	GA		31408
ERIC IRISH	10 WINOCA DR		GARDEN CITY	GA		31408
ERIC L. THOMPSON	51 VARNEDOE AVE		GARDEN CITY	GA		31408

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ERIC L. WINBUSH	1101 CHATHAM PARKWAY	SUITE B-5	GARDEN CITY	GA	31408
ERIC MARTIN	193 HUGER ST		RINCON	GA	31326
ERIC RIGAUX	11 RONNIE AVE		GARDEN CITY	GA	31408
ERIC RIGAUX	4017 AUGUSTA RD	STE A	GARDEN CITY	GA	31408
ERIC RYLANDER	2104 W HIGHWAY 80		GARDEN CITY	GA	31408
ERICA KAWALSKI	205 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
ERICK ALONSO DE LA CRUZ	1602 DEAN FOREST RD	LT H09	GARDEN CITY	GA	31408
ERICK ALONSO DE LA CRUZ	4537 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
ERIK ANDERSON	10 LEISURE DR		GARDEN CITY	GA	31408
ERIKA DOVICINOVA	4120 SIXTH ST		GARDEN CITY	GA	31322
ERIKA PEREZ	23 SHADY LANE		GARDEN CITY	GA	31408
ERIN BARHITE	36 SMITH AVE		GARDEN CITY	GA	31408
ERIN MEEK	2206 GODBEE AVE		GARDEN CITY	GA	31408
ERIN TRERICE	2622 HIGHWAY 80		GARDEN CITY	GA	31408
ERMA BROWN	604 OAK STREET		GARDEN CITY	GA	31408
ERNEST BROWNING	1 TYSON AVENUE		GARDEN CITY	GA	31408
ERNEST L. DANIELSON	110 ANFORD DRIVE		GARDEN CITY	GA	31408
ERNEST R. TISDALE	413 DAVIS AVENUE		GARDEN CITY	GA	31408
ERNESTINE HOWARD	4023 FOURTH STREET		GARDEN CITY	GA	31408
ERNESTINE JACKSON	4112 SECOND STREET		GARDEN CITY	GA	31408
ERVIN JOHNSON	30 LEONE AVE		GARDEN CITY	GA	31408
ERWIN D FLOOD	119 SUTTON LANE		POOLER	GA	31322
ESMERALDA CORONA	33 TALMADGE DR		RINCON	GA	31326
EST OF FREDDIE MINCEY	1 EAST MOORE ST		BLOOMINGDALE	GA	31302
EST OF FREDDIE MINCEY	C/O PEGGY RAHN	1 EAST MOORE ST	BLOOMINGDALE	GA	31302
ESTATE OF ALEX JOHNSON	2 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
ESTATE OF ALVA D BEASLEY	304 MEADOWLARK CIR		STATESBORO	GA	30461
ESTATE OF AUTUMN TAYLOR	374 LEXINGTON AVENUE EXT.		RINCON	GA	31326
ESTATE OF BERTHA GRIFFIN	409 OAK ST		GARDEN CITY	GA	31408
ESTATE OF BETTY BAXTER	375 HAWKINSVILLE RD		GARDEN CITY	GA	31408
ESTATE OF H.K. ARMSTRONG	707 TALMADGE AVENUE		GARDEN CITY	GA	31408
ESTATE OF JAMES BOOTH	5272 EMIL DRIVE SW		NAVARRE	OH	44662
ESTATE OF JOHN EDWARD DICKEY	2409 SPIVEY AVE		GARDEN CITY	GA	31408
ESTATE OF KENNETH RABON	820 CHESTNUT AVENUE		ORANGE CITY	FL	32763
ESTATE OF MARVIN MOBLEY JR.	14 E STATE STREET		SAVANNAH	GA	31401
ESTATE OF OLLIE GASKINS	501 GRIFFIN AVENUE		GARDEN CITY	GA	31408
ESTATE OF PAUL WILLIAMS	1 HAWKINSVILLE RD		GARDEN CITY	GA	31408
ESTATE OF R.H. BOWLEY	99 BAYS AVENUE		GARDEN CITY	GA	31408
ESTATE OF SOL GIBBONS	128 OGLESBY AVE		GARDEN CITY	GA	31408
ESTHER EDWARDS	1 LEON VILLAGE		GARDEN CITY	GA	31408
ESTUARDO NATARENO	760 PINE BARREN RD		POOLER	GA	31322
ETHEL PERKINS	211 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
ETHEL WILSON	3920 FOURTH STREET		GARDEN CITY	GA	31408
ETHIA G. HENDRIX	308 OLMSTEAD PLACE		GARDEN CITY	GA	31408
EUARISTO ALEXIS	4015 SECOND ST		GARDEN CITY	GA	31408
EUGENE A. O'BRYAN	146 VARNEDOE AVENUE		GARDEN CITY	GA	31408
EUGENE ANTHONY	414 OAK STREET		GARDEN CITY	GA	31408
EUGENE CHISOLM	4 CRAGER CT		GARDEN CITY	GA	31408
EUGENE HOWARD	90 CAMILLIA AVE		GARDEN CITY	GA	31408
EULA BELK	309 MOORE AVE		POOLER	GA	31322
EUNICE C. GARRETT	2607 WOODLAWN AVENUE		GARDEN CITY	GA	31408
EURA L. BROWN	4119 SEVENTH STREET		GARDEN CITY	GA	31408
EVA CRUMPTON	9 HICKORY DR		GARDEN CITY	GA	31408
EVAN HALLADAY	2103 SHAW AVE		GARDEN CITY	GA	31408
EVANGELIST HIGGINS	408 BIG HILL RD		GARDEN CITY	GA	31408
EVANS DELIVERY CO INC	503 BOURNE		GARDEN CITY	GA	31408
EVELIN CHICAS	2106 SHAW AVE		GARDEN CITY	GA	31408
EVELYN W. HOLLAND	92 KINGS WAY		ELLABELL	GA	30308
EVERETT RICHMOND INC	110 FLORENCE STREET	SUITE 201	MALDEN	MA	2148
EVON WRIGHT	3919 FOURTH ST		GARDEN CITY	GA	31408
EXCLUSIVE GROUNDS SOLUTIONS INC	1909 HWY 80		GARDEN CITY	GA	31408
EXXON 21 LLC	4801 AUGUSTA ROAD		GARDEN CITY	GA	31408
F DOYLE TODD	2130 LOUISVILLE RD		SAVANNAH	GA	31415
F. M. DOUGLAS SR.	2606 WOODLAWN AVE		GARDEN CITY	GA	31408
F. M. DOUGLAS SR.	2608 WOODLAWN AVENUE		GARDEN CITY	GA	31408
F.M. MCAULEY	145 ROMMEL AVENUE		GARDEN CITY	GA	31408
FABIOLA TAPIA VARGAS	316 TALMADGE AVE		GARDEN CITY	GA	31408
FAIRHAVEN FUNERAL HOME	2794 US HIGHWAY 80 W		GARDEN CITY	GA	31408
FAITH SHERROD	58 ROMMELL AVE		GARDEN CITY	GA	31408
FAMILY DOLLAR	PO BOX 1261		MANDAN	ND	58554
FANNY AMAYA	103 SHADY LANE		GARDEN CITY	GA	31408
FANY LOPEZ	55 BRAMPTON RD		GARDEN CITY	GA	31408
FASHION NAILS	109 MINIS AVE	SUITE A-4	GARDEN CITY	GA	31408

Exhibit A

FELICIA SMITH	4015 FIRST STREET		GARDEN CITY	GA	31408
FELIX & JAMES SAMS	411 WHITE BLUFF AVE		SAVANNAH	GA	31419
FELLOWSHIP ASSEMBLY OF GOD	ASSEMBLY OF GOD	P. O. BOX 7168	GARDEN CITY	GA	31418
FERNANDO BOTELLO	27 SHADY LANE		GARDEN CITY	GA	31408
FERNANDO WING MORALES	10 FALL AVE		SAVANNAH	GA	31405
FINCHER'S SEW AND VAC	355 MALL BLVD		BRUNSWICK	GA	31525
FINGER LIMITED PARTNERSHIP THE	400 MALL BLVD	STE M	SAVANNAH	GA	31406
FIRST AMERICAN SHIPPING & TRANSPORTATI	30 AZALEA AVE		GARDEN CITY	GA	31408
FIRST GARDEN CITY SEVETH-DAY ADVENTISTS	4020 SECOND STREET		GARDEN CITY	GA	31408
FISERV ISS & CO	FBO NINA SULLIVAN BOLCH	12439 DEERFIELD RD	SAVANNAH	GA	31419
FITNESS EMPORIUM LLC	4203 MEDING ST			GA	31405
FLEETPRIDE, INC.	PO BOX 2440		SPOKANE	WA	99210
FLINT EQUIPMENT CO	50 MORGAN INDUSTRIAL BLV		GARDEN CITY	GA	31408
FLORENCE INEZ GREEN	207 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
FLORES VASQUEZ	129 CHATHAM VILLA DR		GARDEN CITY	GA	31408
FLORIDA ROCK & TANKLINES	1814 CARMICHAEL ROAD		AUGUSTA	GA	30906
FLOSSIE B & WYLLY WILSON	48 HAWKINSVILLE RD		SAVANNAH	GA	31408
FLOYD A. COLE	162 AZALEA AVENUE		GARDEN CITY	GA	31408
FONDARIFIC PROPERTIES, LLC	510 MOON RIVER COURT		SAVANNAH	GA	31406
FONDARIFIC	202 WESTMINSTER RD		SAVANNAH	GA	31419
FOOD LION #811	P. O. BOX 2440		SPOKANE	WA	99210
FOREST CITY LODGE NO23 INTERN	PO BOX 7545		SAVANNAH	GA	31418
FORTUNE PLAZA INC	16 LOG LANDING RD		SAVANNAH	GA	31411
FOSTER THRIFT	2609 THIRTEENTH STREET		GARDEN CITY	GA	31408
FOY E. CONAWAY	PO BOX 234		SIMLA	CO	80835
FRANCES B. PRESTON	69 BAYS AVENUE		GARDEN CITY	GA	31408
FRANCES GAYHEART	1205 AMY ST		SAVANNAH	GA	31406
FRANCES OVERSTREET	PO BOX 1330		TYBEE ISLAND	GA	31328
FRANCES Q RASMUSSEN	221 PARKVIEW COURT		SAVANNAH	GA	31419
FRANCES SWAFFORD	5014 PINELAND DR.		SAVANNAH	GA	31405
FRANCINE SMITH	4106 FIFTH STREET		GARDEN CITY	GA	31408
FRANCIS EDWARDS	2521 LITTLE JOHN CT		SAVANNAH	GA	31406-4124
FRANCIS FIORE	21 VARNEDOE AVE		GARDEN CITY	GA	31408
FRANCIS JIMENEZ	102 SMITH AVE		GARDEN CITY	GA	31518-7548
FRANCISCO EVANGELISTA	3002 BENTON GROVE	APT 9315	POOLER	GA	31322
FRANCISCO MARQUEZ	31 LEISURE DR		GARDEN CITY	GA	31408
FRANCISCO VASQUEZ VARELA	4019 FIFTH STREET		GARDEN CITY	GA	31408
FRANK BAKER LODGE	84 AZALEA AVE		GARDEN CITY	GA	31408
FRANK CAMPBELL	120 ST JOSEPH Ave # A		GARDEN CITY	GA	31408
FRANK CAMPBELL	253 BYCK AVE		GARDEN CITY	GA	31408
FRANK CULLARA	525 HIGHWAY 80 # C		GARDEN CITY	GA	31408
FRANK L. MINGLEDORF	502 OAK STREET		GARDEN CITY	GA	31408
FRANK LINTON III	11 SMITH AVE		GARDEN CITY	GA	31408
FRANK LINTON	2308 SHAW AVE		GARDEN CITY	GA	31408
FRANK MOORE & CO., LLC	PO BOX 16291		SAVANNAH	GA	31416
FRANK ORELLANA	115 BOWMAN AVE.		GARDEN CITY	GA	31408
FRANK SHERIDAN	125 RED BREAST DR		SYLVANIA	GA	30467
FRANK SIMMONS	2014 HUDSON		SAVANNAH	GA	31415
FRANKLIN FLURRY	307 OLMSTEAD PLACE		GARDEN CITY	GA	31408
FRANKLIN MANAGEMENT	PO Box 36571 Charlotte, NC 28236		CHARLOTTE	NC	28236
FRANSEKEO & SHAWNA GROOVER	529 TALMADGE AVE		GARDEN CITY	GA	31408
FRED FORD	9 SHADY LANE DRIVE		GARDEN CITY	GA	31408
FREDDY VAZQUEZ	27 HARLEY DRIVE		GARDEN CITY	GA	31408
FREDERICA JONES	812 WEST 38 TH STREET		SAVANNAH	GA	31415
FREDERICK GRANT	2010 HAYGOOD ST		SAVANNAH	GA	31401
FREDERICK GREEN	216 OLMSTEAD PL		GARDEN CITY	GA	31408
FREDERICK HAAS	101 SMITH AVE		GARDEN CITY	GA	31408
FREDERICK LAVERNE THOMAS	2405 U S HIGHWAY 80 W		GARDEN CITY	GA	31408
FREDERICK MCKINNEY	99 CAMELLIA AVE		GARDEN CITY	GA	31408
FREEDOM MISSION DELIVERANCE	P. O. BOX 5633		SAVANNAH	GA	31414
FRW LLC	7395 HODGSON MEMERIAL DR # 100		SAVANNAH	GA	31406
FS-SAVANNAH, LLC	PO BOX 35322		CHARLOTTE	NC	28235
FUJI VEGETABLE OIL INC	120 BRAMPTON RD		SAVANNAH	GA	31408
FULMENCIO TREJO SOLIS	140 FAIR ST		SAVANNAH	GA	31408
GA. DEPT.OF AGRIC.MKTDIV	ADMIN BLDG 1, ROOM 110	16 FOREST PARKWAY	FOREST PARK	GA	31408
GABRIEL FUENTES	4423 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
GABRIELA RAYAS RAMIREZ	85 HARLEY DR		GARDEN CITY	GA	31408
GABRIELA RAYAS RAMIREZ	99 SHADY LANE DR		GARDEN CITY	GA	31408
GABRIELL BRADY	4055 SIXTH ST		GARDEN CITY	GA	31408
GABRIELLE WILLIAMS	9 OSCEOLA DRIVE		GARDEN CITY	GA	31408
GAIL A. DEJOHN	5107 OGEECHEE RD		SAVANNAH	GA	31405
GAIL MITCHELL	317 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
GAIL S. STEWART	312 SALT CREEK RD.		GARDEN CITY	GA	31405

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GAMWELL INVESTMENTS	PO BOX 204830		AUGUSTA	GA	30907
GARDEN CITY CHEVRON	1210 HIGHWAY 80		GARDEN CITY	GA	31408
GARDEN CITY INDUSTRIAL COMPLEX 01 LLC	PO BOX9537		GREENSBORO	NC	27429
GARDEN CITY MINI MART	4021 AUGUSTA RD		GARDEN CITY	GA	31408
GARDEN CITY PACKAGE SHOP	4304 AUGUSTA RD		GARDEN CITY	GA	31408
GARDEN CITY SEAFOOD INC	4624 AUGUSTA RD		GARDEN CITY	GA	31408
GARDEN CITY SHOPPING CENTER, INC.	120 OATLAND ISLAND DRIVE		SAVANNAH	GA	31410
GARDEN CITY TEXACO	511 HIGHWAY 80	UNIT A	GARDEN CITY	GA	31408
GARDEN GROVE FEE OWNER LLC	3735 BEAM ROAD	SUITE B	CHARLOTTE	NC	28217
GARLAND SAUNDERS	3 BLOOMSBURY PLACE		SAVANNAH	GA	31411
GARRETT MOORE	117 HOUSTON ST		POOLER	GA	31322
GARVIN PROPERTY MANAGEMENT	7373 HODGSON MEMORIAL DR, BUILDING #1		SAVANNAH	GA	31406
GARY & ANGEL SCOTT Jr.	2613 THIRTEENTH St		GARDEN CITY	GA	31408
GARY A CARTER	44 LEE AVE		GARDEN CITY	GA	31408
GARY E. POLITE	5 HICKORY DR.		GARDEN CITY	GA	31408
GARY MCMILLAN	25 LYNN DR		GARDEN CITY	GA	31408
GARY MONROE	100 TOWN CENTER DR	APT 6308	GARDEN CITY	GA	31405
GARY S. COX	PO BOX 7904		GARDEN CITY	GA	31408
GARY SMITH & DANIEL YEOMANS	PO BOX 7822		SAVANNAH	GA	31408
GARY TISDALE	4005 FOURTH ST		GARDEN CITY	GA	31408
GARY WAITT	102 BOWMAN AVE		GARDEN CITY	GA	31408
GARY WILLIS LAFAVOR	1618 VAUGHN BRIDGE RD		HARTSELLE	AL	35640
GAYLE C KEEN	PO BOX 23588		SAVANNAH	GA	31403
GEL RECYCLING OF GEORGIA LLC	881 SIGNATURE DRIVE	SUITE 101	ORANGE COUNTY	FL	327632
GELIN LIZEHT MEJIA MORALES	303 OLMSTEAD PL		GARDEN CITY	GA	31408
GENARO GARCIA	2782 HIGHWAY 80		GARDEN CITY	GA	31408
GENE BRINSON	85 NELSON AVENUE		GARDEN CITY	GA	31408
GENE FREEMAN	50 LEON VILLAGE DRIVE		GARDEN CITY	GA	31408
GENERAL REFINING COMPANY	211 N UNION ST	SUITE 100	ALEXANDRIA	VA	22314-2643
GENERAL REFINING COMPANY	3839 ORTEGA BLVD		JACKSONVILLE	FL	32210
GENEVA OWENS	10 HARLEY DR		GARDEN CITY	GA	31408
GEORGE B BIRD	309 SALT CREEK RD		GARDEN CITY	GA	31405
GEORGE BURROUGHS	P.O. BOX 7104		GARDEN CITY	GA	31418
GEORGE C. YONKE	8 TOWER DRIVE		SAVANNAH	GA	31405
GEORGE CORBETT	1316 HEIDT AVE		GARDEN CITY	GA	31408
GEORGE DRAKOPOULOS	107 VARNEDOE AVENUE		GARDEN CITY	GA	31408
GEORGE E. POLK	6 N BASILICA AVE		HANAHAN	SC	29410
GEORGE F. WALLACE	80 LEISURE DR		GARDEN CITY	GA	31408
GEORGE H. PERKINS	2792 HIGHWAY 80		GARDEN CITY	GA	31408
GEORGE KRUEGER	4415 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
GEORGE MALONE	206 SHARON PARK DR		GARDEN CITY	GA	31408
GEORGE SLADE COLE	1600 TELFAIR RD		SAVANNAH	GA	31408
GEORGE STEWART	7414 SAINT ANNS AVENUE	UNIT 70 A	BRONX	NY	10456
GEORGE VANARNAM	2105 SHALIMAR DR		COLORADO SPRINGS	CO	80915
GEORGE W. HODGE	4902 E PINELAND DR		SAVANNAH	GA	31405
GEORGE WARNER	OLD LOUISVILLE RD		GARDEN CITY	GA	31331
GEORGE WARNER	PO BOX 2374		RINCON	GA	31326
GEORGETTE DRAFTS	54 NELSON AVE		GARDEN CITY	GA	31408
GEORGETTE SMITH	800 BISCUIT HILL RD		GARDEN CITY	GA	31408
GEORGIA PUBLIC SAFETY TRAINING CENTER	RPA-SAVANNAH	108 SUNSHINE AVE.	GARDEN CITY	GA	31405
GEORGIA SOUND COMMUNICATIONS	7630 SOUTHRAIL ROAD		NORTH CHARLESTON	SC	29420
GERALD & FREIDA ODUM	1136 DEAN FOREST Rd		GARDEN CITY	GA	31408
GERALD ETHRIDGE	12 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
GERALD KING	1414 GOLDEN STREET		SAVANNAH	GA	31415
GERALD OWENS	2605 GOVERNOR ST		GARDEN CITY	GA	31408
GERALD W BRUNTON	60 AZALEA AVE		GARDEN CITY	GA	31408-7548
GERALDINE ROBERTS	209 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
GERARDO M. NOVOA	0043 SHADY LANE		GARDEN CITY	GA	31408
GERARDO NUNEZ	519 C SHARON PARK DR		GARDEN CITY	GA	31408
GERBER GONZALES	4015 SECOND ST		GARDEN CITY	GA	31408-7548
GERMAINE BAKER	619 DAVIS AVE		GARDEN CITY	GA	31408-7548
GERMAN REYNA MAZATINI	10 ELM ST		GARDEN CITY	GA	31408
GERMANIA ROMERO	2210 GODBEE Ave		GARDEN CITY	GA	31408
GHANSHAYAM B. PATEL	0044 A BRAMPTON RD		GARDEN CITY	GA	31408
GIANELLYS N. RUIZ	2432 OSPREY POINT CIRCLE		POOLER	GA	31233
GIFTED HANDS PRESCHOOL LLC	P.O. BOX 14		SAVANNAH	GA	31402
GIFTS FOR PROFESSIONAL	54 RAMSGATE ROAD		SAVANNAH	GA	31419
GILBERT SIMPSON III	4013 FIRST ST		GARDEN CITY	GA	31408
GILBERTO ARMENDARIZ	4021 SIXTH St		GARDEN CITY	GA	31408
GINA WHITTAKER	4119 B PINELAND DR		GARDEN CITY	GA	31405
GINETTE MORRISON	159 AZALEA AVE		GARDEN CITY	GA	31408
GINGER & BUD MORGAN	330 SALT CREEK RD.		SAVANNAH	GA	31405
GLADYS YOUNGBLOOD	63 LEE AVE		GARDEN CITY	GA	31408

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GLEN & SANDI MORGAN	134 BEASLEY RD		GARDEN CITY	GA	31408
GLEN RICHARDSON	10706 DORCHESTER RD		SAVANNAH	GA	31406
GLEN SMELTZER	127 NELSON AVE		GARDEN CITY	GA	31408
GLENDA D. BAILEY	135 SMITH AVE		GARDEN CITY	GA	31408
GLENN CODY	4109 FIFTH STREET		GARDEN CITY	GA	31408
GLENN PAGE	108 CHATHAM VILLA DR		GARDEN CITY	GA	31408
GLIT INDUSTRIES	210 CAROLAN STREET		SAVANNAH	GA	31415
GLOBAL PARTS INC	PO BOX 1210		MANDAN	ND	58554-1210
GLORIA A. CAIL	105 COACH HOUSE SQUARE DRIVE		POOLER	GA	31322
GLORIA BROWN	PO BOX 18252		GARDEN CITY	GA	31418
GLORIA FINDLEY	2104 BISBEE AVE		GARDEN CITY	GA	31408
GLORIA JACKSON	112 BOWMAN		GARDEN CITY	GA	31408
GLORIA JEAN SIMMONS	1510 CHEVY CHASE RD		SAVANNAH	GA	31415
GLORIA ROSALIA GUEVARA GUTIERREZ	59 SHADY LN		GARDEN CITY	GA	31408
GO GO INVESTMENTS	1018 10 US HWY 80		GARDEN CITY	GA	31408
GODBEE HOLDINGS 1, LLC	PO BOX 15222		SAVANNAH	GA	31416
GOLDBERG ENTERPRISES INC	8 LOGAN ST		TYBEE ISLAND	GA	31328
GONSALES VENTURA EMNE	503 OAK ST		GARDEM CITY	GA	31408
GP MOBILE 2 LLC	PO BOX 59924		DALLAS	TX	75229
GPT DEAN FOREST ROAD OWNER	Link Logistics Real Estate Management LLC	PO BOX 182665	COLUMBUS	OH	43218-2665
GRACE MURNEY	26 BURBANK BLVD		SAVANNAH	GA	31419
GRAINGER HONDA	P O BOX 7044		GARDEN CITY	GA	31418
GRAINGER NISSAN	PO BOX 7044		GARDEN CITY	GA	31418
GRANITE DEPOT LLC	104 MINIS AVE		GARDEN CITY	GA	31408
GREAT JONES GEORGIA LLC	PO BOX 4698		LOGAN	UT	84323
GREATER SAVANNAH CONCRETE	PO BOX 128		CLAXTON	GA	30417
GREEN SOUTH DEVELOPMENT LLC	PO BOX 631		POOLER	GA	31322
GREENLEAF INVESTMENT PROPERTIES LLS	2705 HIGHWAY 80		BLOOMINGDALE	GA	31302
GREENSOUTH DEVELOPMENT LLC	14 CRESTWOOD DRIVE		SAVANNAH	GA	31405
GREGORY GRAHAM	105 OGLESBY AVE		GARDEN CITY	GA	31408
GREGORY JAPENGA	144 AZALEA AVE		GARDEN CITY	GA	31408
GREGORY JOHNSON	2 LEISURE DR		GARDEN CITY	GA	31408
GREGORY M. JOHNSON	1318 HEIDT AVE		GARDEN CITY	GA	31408
GREGORY WING MORALES	126 B SALT CREEK RD		GARDEN CITY	GA	31405
GRIFFIN HOME HEALTH CARE INC	1211 STATE ROAD 436	STE 297	CASSELBERRY	FL	32765
GROENDYKE TRANSPORT	PO BOX 632		ENID	OK	73702
GROVER WATSON JR.	89 BAYS AVE		GARDEN CITY	GA	31408
GUADALUPE MENDOZA	174 AZALEA AVE		GARDEN CITY	GA	31408
GWENDOLYN BAKER	217 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
GWENDOLYN BOWERS-COPELAND	51 QUAIL LANE		RICHMOND HILL	GA	31324
GWENDOLYN JANISE BOWERS-COPELAND	51 QUAIL LN		RICHMOND HILL	GA	31324
GWENDOLYN MOORE	136 SALT CREEK RD.		SAVANNAH	GA	31405
GWENDOLYN THOMPSON	66 MILL RUN TERRACE		RICHMOND HILL	GA	31324
H & E EQUIPMENT SERVICES INC	PO BOX 182217		COLUMBUS	OH	43218
H & R BLOCK	P. O. BOX 2440		SPOKANE	WA	99210
H. S. JONES Sr.	51 BRAMPTON ROAD		GARDEN CITY	GA	31408
H2Z VENTURE LLC	PO BOX 1732		JESUP	GA	31598
HADWIN LOOP	PO BOX 7791		GARDEN CITY	GA	31418
HAKEEM D JOHNSON	237 WATER OAK WAY		GARDEN CITY	GA	31408
HALEY E. DAVIS	416 TALMADGE AVE		GARDEN CITY	GA	31408
HANACK PROPERTIES II LLC	PO BOX 16935		SAVANNAH	GA	31416
HANADI MANAGEMENT PROPERTIES LLC	14 WOODCHUCK HILL RD		SAVANNAH	GA	31405
HANIF WALSON	3110 SPRINGHILL PKWY	APT H	SMYRNA	GA	3008
HANNAH DARLING	13 RONNIE AVE		GARDEN CITY	GA	31408
HANNAH FASULO	67 NELSON AVE		GARDEN CITY	GA	31408
HANNAH LISA THOMAS	112 CHISWICK ST		PORT WENTWORTH	GA	31407
HANNAH RUSSELL	56 LEE AVE		GARDEN CITY	GA	31408
HARDEE HOSPITALITY LLC	19000 WHYTE HARDEE BLVD		HARDEEVILLE	SC	29927
HAROLD L. WILSON	P.O. BOX 801		MIDWAY	GA	31320
HAROLD S. SOUDERS	704 COVINGTON AVE		GARDEN CITY	GA	31408
HARRELL DRIVE PROPERTY, LLC	2126 E VICTORY DR	#157	SAVANNAH	GA	31404
HARRIETT WHITE	P.O. BOX 18395		SAVANNAH	GA	31418
HARRY E. ROUNDTREE	4403 MUD ROAD		BROOKLET	GA	30415
HARRY FERGUSON	218 BYCK AVE		GARDEN CITY	GA	31408
HARRY HILTON	90 SMITH AVENUE		GARDEN CITY	GA	31408
HARRY J. FOWLER	177 AZALEA AVENUE		GARDEN CITY	GA	31408
HARRY KING ENTERPRISES INC	P. O. BOX 1386		SAVANNAH	GA	31402
HARRY MILES	59 JAPONICA DRIVE		MIDWAY	GA	31320
HARRY PEVEY III	410 TALMADGE AVE		GARDEN CITY	GA	31408
HARVEY FREDERICK	44 HARLEY DRIVE		GARDEN CITY	GA	31408
HAWES J. COLLINS	315 BYCK AVENUE		GARDEN CITY	GA	31408
HEART PROPERTY SOLUTIONS LLC	154 MARTELLO RD		POOLER GA	GA	31322
HEARTLAND AUTOMOTIVE SERVICES II INC	PO BOX 2440		SPOKANE	WA	99210

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HEATH LEWIS	107 LIVE OAK LANE		GARDEN CITY	GA	31408
HEATH WALKER	8 VARNEDOE AVE		GARDEN CITY	GA	31408
HEATHER G WILSON	113 CANVASBACK DR		BLOOMINGDALE	GA	31302
HEATHER HASKELL	2745 FOLEY DRIVE		COLUMBUS	GA	31906
HEATHER HOPKINS	75 VARNEDOE AVE		GARDEN CITY	GA	31408-7548
HEATHER LYNN MCKENZIE	8 SHADY LN		GARDEN CITY	GA	31408
HEATHER MCALLISTER	2204 SHAW AVENUE		GARDEN CITY	GA	31408
HEATHER MILLEK	166 AZALEA AVE		GARDEN CITY	GA	31408
HELEN DIANE HILTON	90 SMITH AVENUE		GARDEN CITY	GA	31408
HELEN M. SINGS	2308 SPIVEY AVENUE		GARDEN CITY	GA	31408
HELLAS TRANSPORT CO.	6020 COMMERCE BLVD		GARDEN CITY	GA	31408
HELLAS TRANSPORT CO.	PO BOX 7002		GARDEN CITY	GA	31418
HENIFF TRANSPORTATION LLC	738100 HENIFF TRANSPORATION MS#12	PO BOX 182062	COLUMBUS	OH	43218-2062
HENRY BROWN JR.	207 JASPER DRIVE		GARDEN CITY	GA	31408
HENRY H. HALL III	2303 GODBEE AVE.		GARDEN CITY	GA	31408
HENRY JOYNER JR	130 OGLESBY AVE		GARDEN CITY	GA	31408
HENRY SIKES	2120 WALZ DRIVE		SAVANNAH	GA	31404
HENRY WILSON	5106 PINELAND DR.		SAVANNAH	GA	31405
HEPACO LLC	9335 CORNER PKWY	SUITE 220	CHARLOTTE	NC	28269
HERBERT CLIFTON	78 BAYS AVENUE		GARDEN CITY	GA	31408
HERBERT ROBERTS	201 BYCK AVENUE		GARDEN CITY	GA	31408
HERBERT ROBINS	4104 SECOND STREET		GARDEN CITY	GA	31408
HERBERT SAMUEL	P. O. BOX 7125		GARDEN CITY	GA	31418
HERBERT SHEAROUSE III	124 VARNEDOE AVENUE		GARDEN CITY	GA	31408
HERBERT W. EVANS III	4312 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
HERITAGE FOREST PRODUCTS LP	PO BOX 2460		DELAND	FL	32721
HERITAGE REAL ESTATE INVESTMENTS LLC	206 Westbury Court		Warner Robins	GA	31088
HERITAGE SOUTHEAST BANK	125 WESTRIGDE INDUSTRIAL BLVD	SUITE 200	MCDONOUGH	GA	30253
HERMAN SAXON	2611 WOODLAWN AVE		GARDEN CITY	GA	31408
HERRERA LOPEZ	34 SMITH AVE		GARDEN CITY	GA	31408
HERTZ EQUIPMENT RENTAL	402530 SAVANNAH 402530	PO BOX 182217	COLUMBUS	OH	43218-2217
HESTER BUSINESS INVESTMENTS	5505 MCALL RD		RINCON	GA	31326
HESTER BUSINESS SOLUTIONS	5505 MCCALL RD		RINCON	GA	31326
HEWSAW US INC	PO BOX 472		POOLER	GA	31322
HI -TECH AUTO SPA	1335 LYNNAH AVE	SUITE 114	GARDEN CITY	GA	31408
HILDA COX	2208 BISBEE AVENUE		GARDEN CITY	GA	31408
HILLS MACHINERY LLC	1014 ATLAS WAY		COLUMBIA	SC	29209
HINESVILLE PROPERTIES LLC	PO BOX 2862		SAVANNAH	GA	31402
HIRANOS	5220 AUGUSTA RD		GARDEN CITY	GA	31408
HIS DIVINE PARTNERSHIP LLC	PO BOX 301		SAVANNAH	GA	31408
HOLLINGSWORTH & SON TRUCKING	160 NETTLES INDUSTRIAL BLVD		SAVANNAH	GA	31405
HONORINA LEAUPEPE	6 RONNIE AVE	# A	GARDEN CITY	GA	31408
HOP XING CHINESE RESTAURANT	109 MINIS AVE	#B1	GARDEN CITY	GA	31408
HOP XING LLC	109 MINUS AVE B-1		GARDEN CITY	GA	31408
HORACE A. RUFF JR.	13 HERTY AVENUE		GARDEN CITY	GA	31408
HORACIO RAYA ZAMORA	58 LEISURE DR		GARDEN CITY	GA	31408
HORIZON FOREST PRODUCTS LP	4115 COMMODITY PARKWAY		RALEIGH	NC	27610
HOWARD & EDWARDS & WHITNEY	VEINITA L. HOWARD	302 LANE TREE DR	GOLDSBORO	NC	27530
HOWARD C. LAWYER-EMPIRE DISTRIBUTORS	1101 CHATHAM PKWY	SUITE # J	GARDEN CITY	GA	31408
HOWARD J ROBBINS	25 VARNEDOE AVENUE		GARDEN CITY	GA	31408
HOWARD MOORE	PO BOX 3445		PALMER	AK	99645
HOWARDS AUTO & MARINE ELECTRIC	2103 HIGHWAY 80		GARDEN CITY	GA	31408
HOYT & VICTORIA MAULDIN	100 ROMMEL AVENUE		GARDEN CITY	GA	31408
HRISTO VLAYKOV	34 HARRELL DR		GARDEN CITY	GA	31408
HTIMS LLC	5715 SKIDAWAY RD		SAVANNAH	GA	31406
HUGO BARAJAS CORREA	513 LITTLE NECK RD		SAVANNAH	GA	31419
HUMBERTO V GUERRERO	123 KINGSLEY DR N		GUYTON	GA	31312
HUNTER SINE	1400 SHYTLE LN		YORK	SC	29745
HWY 80 AUTO SALES	2843 #A HWY 80		GARDEN CITY	GA	31408
HWY 80 FUEL STOP LLC	305 HWY 80		GARDEN CITY	GA	31408
HWY 80 PARTNERS LLC	124 PELICAN DR		TYBEE ISLAND	GA	31328
I. W. HARPER	59 SMITH AVENUE		GARDEN CITY	GA	31408
IAN EL HABRE	105 LIVE OAK LN		GARDEN CITY	GA	31408
IDA BELL MILLER	P. O. BOX 7205		GARDEN CITY	GA	31418
IDA ROSE BRYANT	22 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
IDALENA TRERICE	616 GRIFFIN AVENUE		GARDEN CITY	GA	31408
IDEAL PEST CONTROL INC	615 HIGHWAY 80		GARDEN CITY	GA	31408-7548
IGELSIA CRISTIANA JASPER SPRINGS	62 SMITH AVE		GARDEN CITY	GA	31408
IGLESIA PENTECOSTES JESUCRISTO ES NUES	2107 HIGHWAY 80		GARDEN CITY	GA	31408
ILOMA AIGBONA	PO BOX 1223		SAVANNAH	GA	31402
IMPACT RTO GEORGIA DBA RENT A CENTER #	1408 N WESTSHORE BLVD	SUITE 704	TAMPA	FL	33607
INAISSA QUINONES	64 NELSON AVE		GARDEN CITY	GA	31408
INDIRA & RAMJASS DHANRAJ	110 SABAL LANE		SAVANNAH	GA	31405

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INES HERNANDEZ APARICIO	4505 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
INGE ROSMUS	5102 PINELAND DR		SAVANNAH	GA	31405
INTEGRATED NETWORK SOLUTIONS INC	3819 FOURTH STREET		GARDEN CITY	GA	31408
INTERMATEX USA LLC	202 BOURNE BLVD # 180		SAVANNAH	GA	31408
INTERNATIONAL LONGSHOREMENS ASSO 14	221 NE LATHROP AVE		SAVANNAH	GA	31415
INTERNATIONAL LONGSHOREMENS ASSO 14	P O BOX 1325		SAVANNAH	GA	31402
INTERNATIONAL SEAMAN HOUSE	4902 TAYLOR RD		SAVANNAH	GA	31404
INTERTEK USA LLC	202 WEST CHATHAM BLVD	SUITE 3	GARDEN CITY	GA	31408
INTOWN SUITES SAVANNAH INC	PO BOX 182350		COLUMBUS	OH	43218-2350
IRENE CARREON	41 LEISURE DRIVE		GARDEN CITY	GA	31408
IRIS HOTEL LLC	357 MAIN ST		GARDEN CITY	GA	31408
IRMA GAMEZ	4011 3RD ST		GARDEN CITY	GA	31408
IRON PEDDLERS PARTS DIVISION INC	3504 ROCKY RIVER RD NORTH		MONROE	NC	28110
ISABEL LOPEZ	3108 LINCOLIN ST		THUNDERBOLT	GA	31404
ISAAH CONRAD	168 VARNEDOE Ave		GARDEN CITY	GA	31408
ISAAH ZEMANNAYOUSHABE	204 CHATHAM VILLA DR		GARDEN CITY	GA	31408
ISAMAR V FORD HERNANDEZ	147 AZELEA AVE		GARDEN CITY	GA	31408
ISHMAEL PORTER	105 SHADY LANE		GARDEN CITY	GA	31405
ISIDORO JIMENEZ	162 ROMMEL AVE		GARDEN CITY	GA	31408
ISLAND INN TUNE INC	PO BOX 2917		TYBEE ISLAND	GA	31328
ISLAND TREE INVESTMENTS LLC BY COLTEN F	17 LAWTON POND LN		BLUFFTON	SC	29910
ISRAEL GONZALEZ	117 WATER OAK WAY		GARDEN CITY	GA	31408
ISRAEL LOA LUJAN	126-G VINEYARD BLVD		SUMMERVILLE	SC	29486
ISSACC G. COBB	403 OAK STREET		GARDEN CITY	GA	31408
J & J GRANITE & MARBLE LLC	5147 AUGUSTA RD		GARDEN CITY	GA	31408
J & L TRUCKING COMPANY	P.O. BOX 18402		GARDEN CITY	GA	31418
J & R CAPITAL INVESTMENTS LLC	401 RAWLEY RD		AMERICUS	GA	31719
J B & C PROPERTY MANAGEMENT LLC	4831 AUGUSTA AVE		GARDEN CITY	GA	31408
J C S RENTAL PROPERTIES LLC	250 SHIPYARD RD		SAVANNAH	GA	31406
J GARDEN CITY LLC	102 MULBERRY BLVD		SAVANNAH	GA	31407
J L GREEN PROPERTIES INC	432 COPPER CREEK CIRCLE		POOLER	GA	31322
J M WILSON ELECTRIC INC	5119 AUGUSTA ROAD		GARDEN CITY	GA	31408
J&A TRADING INC DBA BALDINOS	4620 AUGUSTA RD		GARDEN CITY	GA	31408-7548
J. DEAN FOREST LLC	110 PIPEMAKERS CIRCLE	SUITE 110	POOLER	GA	31322
J. E. MOCK JR.	169 AZALEA AVENUE		GARDEN CITY	GA	31408
J. H. EDWARDS	12 LEON VILLAGE		GARDEN CITY	GA	31408
J. L. GUNN JR.	39 ROMMEL AVENUE		GARDEN CITY	GA	31408
J. M. SECKINGER	165 SMITH AVENUE		GARDEN CITY	GA	31408
J. P. EDENFIELD	C/O JAMES MICHAEL EDENFIELD EXECUTOR	22 EAST 34 TH STREET	SAVANNAH	GA	31401
J. R. GARRETT JR.	218 DEAN FOREST ROAD		GARDEN CITY	GA	31408
J. T. MORROW	323 KELLER ROAD		RINCON	GA	31326
J. VERNARD FLOWERS	4 HAWKINSVILLE RD		GARDEN CITY	GA	31408
J.B. BAZEMORE	81 A SMITH AVENUE		GARDEN CITY	GA	31408
J.B. BREWER	77 VARNEDOE AVENUE		GARDEN CITY	GA	31408
J.F. BARTON	81 NELSON AVENUE		GARDEN CITY	GA	31408
J.M. BARTON	81 VARNEDOE AVENUE		GARDEN CITY	GA	31408
J.O. MORGAN	924 5TH AVE W		HENDERSONVILLE	NC	28739-4106
JACK GRANT	631 WINDHAVEN DR		HINESVILLE	GA	31313
JACK LOVE	12 ROMMEL AVE		GARDEN CITY	GA	31408
JACK M. CROSBY	112 WILDWOOD DRIVE		GARDEN CITY	GA	31408
JACK WELLS	338 EAST MAIN ST		STATEBORO	GA	30458
JACKIE DOWLING	318 GRIFFIN AVENUE		GARDEN CITY	GA	31408
JACKIE HILLIARD	1103 TOMCAT TRAIL		HINSVILLE	GA	31313
JACKIE L. BURKE	409 GRIFFIN AVENUE		GARDEN CITY	GA	31408
JACKIE LOBIN	66 NELSON AVE		GARDEN CITY	GA	31408
JACKIE SIMMONS	419 BIG HILL RD		GARDEN CITY	GA	31408
JACKIE VANGILLER	2893 RUSHBURY DR		DUBLIN	OH	43017
JACK'S AUTO SERVICE	1300 HIGHWAY 80		GARDEN CITY	GA	31408
JACKSON & DEBRA MAYS	39 PIPKIN AVENUE		GARDEN CITY	GA	31408
JACOB HUNTER	93 ROMMEL AVE		GARDEN CITY	GA	31408
JACOB PAPENDICK	113 LIVE OAK LN		GARDEN CITY	GA	31408
JACOB SCHLOSSER	2622 HWY 80 W		GARDEN CITY	GA	31408
JACOBO PENA PEREZ	82 ROMMEL AVE		GARDEN CITY	GA	31408
JACQUELIN REXFORD	29372 US ROUTE 11		EVAN MILLS	NY	13637-3177
JACQUELINE DUKES	4308 LOUISVILLE ROAD		GARDEN CITY	GA	31408
JACQUELINE N. VALDEZ	116 REESE WAY		SAVANNAH	GA	31408
JACQUELYN BROWN	2306 A SHAW AVENUE		GARDEN CITY	GA	31408
JAHMAN K. ROBERTS	306 BYCK AVE.		GARDEN CITY	GA	31408
JAKEA C PARKER	3706 EIGHTH ST		GARDEN CITY	GA	31408
JALEESA MOORE	221 CHATHAM VILLA DR		GARDEN CITY	GA	31408
JALIWA OWUO	842 S 51ST STREET		PLILA	PA	19143
JAMEL ALBERT	36 BRAMPTON RD		GARDEN CITY	GA	31408
JAMELL DANIELS	0025 AZALEA AVE		GARDEN CITY	GA	31408-7548

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JAMERSON HARDY	6 ROWE AVE		GARDEN CITY	GA	31408-7548	
JAMES & JANICE GARRETT	2606 WOODLAWN AVE		GARDEN CITY	GA		31408
JAMES & TAMMY ARNOLD	3231 CYPRESS MILL ROAD		BRUNSWICK	GA		31525
JAMES & TINA TAYLORSON	133 AZALEA AVE		GARDEN CITY	GA		31408
JAMES A. DOUGLAS	81 LEE AVENUE		GARDEN CITY	GA		31408
JAMES A. GETTY	P.O. BOX 364		RICHMOND HILL	GA		31324
JAMES A. MOSS JR.	96 BAYS AVENUE		GARDEN CITY	GA		31408
JAMES ALAN HARPER	109 SOUTH CT		RINCON	GA		31326
JAMES BLAND	4003 LOUISVILLE ROAD		GARDEN CITY	GA		31408
JAMES BOOTH Jr.	3048 GILES PLACE		TALLAHASSEE	FL		32309
JAMES BRYANT	2 LEON VILLAGE RD		GARDEN CITY	GA		31408
JAMES BRYANT	416 E 64TH ST		SAVANNAH	GA		31405
JAMES C. WILLIAMS SR.	333 BIG HILL ROAD		GARDEN CITY	GA		31408
JAMES CHRISTOPHER PRICE	4114 OLD LOUISVILLE RD		GARDEN CITY	GA		31408
JAMES COLE & MALIA HERRING	136 CHATHAM VILLA DR		GARDEN CITY	GA		31408
JAMES COOPER	PO BOX 2462		TUCKER	GA		30085
JAMES D. CROSBY JR.	85 BAYS AVE		GARDEN CITY	GA		31408
JAMES D. LEE	2408 SHAW AVENUE		GARDEN CITY	GA		31408
JAMES E GADSON	23 MINIS AVE		GARDEN CITY	GA		31408
JAMES E NICHOLS	120 SUNSHINE AVE		SAVANNAH	GA		31405
JAMES E. COLLINS	109 GREENFIELD DRIVE		SAVANNAH	GA		31405
JAMES E. CORNISH	5804 EDISON AVE		SAVANNAH	GA	31406-2912	
JAMES E. FLOYD	PO BOX 291		NEWINGTON	GA		30446
JAMES E. WALEA	20 SMITH AVE		GARDEN CITY	GA		31408
JAMES E. WILCOX	2404 SHAW AVENUE		GARDEN CITY	GA		31408
JAMES FOGARTY	P.O. BOX 206		EDEN	GA		31307
JAMES FRAZIER	108 CARRIAGE HILLS LANE		ELIZABETHTOWN	KY		42701
JAMES GILLETTE	307 BYCK AVE		GARDEN CITY	GA		31408
JAMES H EDWARDS	2506 HOWARD FOSS ROAD		SAVANNAH	GA		31406
JAMES HOLMES	1801 WATERWOOD DR		ARLINGTON	TX		76012
JAMES HURT	2404 GODBEE AVENUE		GARDEN CITY	GA		31408
JAMES JANRHETT C/O LEATHA GREENE	410 RIVERVIEW DR		SAVANNAH	GA		31404
JAMES KING JR	4103 7TH STREET		SAVANNAH	GA		31408
JAMES L HARDISON	728 COVINGTON AVE		GARDEN CITY	GA		31408
JAMES L. JOHNSON	2612 THIRTEENTH STREET		GARDEN CITY	GA		31408
JAMES L. SIMPKINS	P.O. BOX 7034		GARDEN CITY	GA		31418
JAMES L. WEBB JR.	106 MYRTLE WOOD DR		GUYTON	GA		31322
JAMES M. DELOACH	102 LEE AVENUE		GARDEN CITY	GA		31408
JAMES MALANOWSKI	114/116 SMITH AVE		GARDEN CITY	GA		31408
JAMES MCGRUFF JR	125 LAKEPOINTE DRIVE		PORT WENTWORTH	GA		31407
JAMES MOULTRIE	4121 SECOND ST		GARDEN CITY	GA		31408
JAMES N. STEWART	114 ST. JOSEPH AVENUE		GARDEN CITY	GA		31408
JAMES O. GREEN	319 BYCK AVENUE		GARDEN CITY	GA		31408
JAMES PADGETT	127 CAMELLIA AVE		GARDEN CITY	GA		31408
JAMES POTTER	2736 STEINER STREET		PITTSBURGH	PA		15227
JAMES PRYOR	1851 BRINKER RD	APT # 1338	DENTON	TX		76208
JAMES RILEY	111 WATER OAK WAY		GARDEN CITY	GA		31408
JAMES RONALD KESSLER	3991 MCCALL RD		RINCON	GA		31326
JAMES RYAN	147 SMITH AVE		GARDEN CITY	GA		31408
JAMES RYAN	73 SMITH AVE		GARDEN CITY	GA		31408
JAMES SCOTT HAWKINS	62 LEE AVE		GARDEN CITY	GA		31408
JAMES STEWART	1011 EXLEY STREET		SAVANNAH	GA		31415
JAMES T ESTER	3931 OLD LOUISVILLE RD		GARDEN CITY	GA		31408
JAMES VAUGHN	4614 OLD LOUISVILLE RD		GARDEN CITY	GA		31408
JAMES W. LEE JR.	2775 HIGHWAY 80		GARDEN CITY	GA		31408
JAMES W. LEE JR.	615 GRIFFIN AVE		GARDEN CITY	GA		31408
JAMES WILLIAM & SARAH AN PERRY	2906 PATE ST		SAVANNAH	GA		31405
JAMES WILLIAMS III	PO BOX 7595		GARDEN CITY	GA		31408
JAMIE L GREENE	5699 WELLS CIRCLE		STONE MOUNTAIN	GA		30087
JAN JOHNSON	0095 SMITH AVE		GARDEN CITY	GA		31408
JANE D HADWIN	PO BOX 7791		GARDEN CITY	GA		31418
JANE H. OGLESBY	24 A AZALEA AVENUE		GARDEN CITY	GA		31408
JANE NNENNA NWA CHUKWU	PO BOX 11352		SAVANNAH	GA		31412
JANE W. MUNN	110 DIXIE DR		SPRINGFIELD	GA		31329
JANELLA HOAGAN	6305 JACKSONVILLE CUTOFF ROAD	UNIT H	JACKSONVILLE	AR		72076
JANET E HODGE	4902 PINELAND DR		SAVANNAH	GA		31408
JANET HENDERSON	26 SMITH AVE		GARDEN CITY	GA		31408
JANET OWENS	4116 7TH STREET		GARDEN CITY	GA		31408
JANET W ARGROVES	731 WRIGHTSBORO RD		WASHINGTON	GA	30673-4437	
JANETH DEMMING	4021 SECOND St		GARDEN CITY	GA		31408
JANETTE BECKETT	2 HAWKINSVILLE RD		GARDEN CITY	GA		31408
JANICE JONES	2401 SPIVEY AVENUE		GARDEN CITY	GA		31408
JANICE LEE	608 OAK STREET		GARDEN CITY	GA		31408

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JANIE BRANCH	112 AZALEA AVENUE		GARDEN CITY	GA	31408
JANNAH K AHMED	120 LAGUNA WAY		SAVANNAH	GA	31405
JARED J. WATKINS	4804 B LOUISVILLE RD		GARDEN CITY	GA	31408
JARMIRIUS SMITH	47 SHADY LANE DR		GARDEN CITY	GA	31408
JASMIN SALINAS	55 SHADY LANE		GARDEN CITY	GA	31408
JASMINE BENTLEY	20 HICKORY DR		GARDEN CITY	GA	31408
JASMINE EVANS	10 LEAN VILLAGE DR		GARDEN CITY	GA	31408
JASMINE FOOD MART	4928 OGEECHEE RD		GARDEN CITY	GA	31405
JASON CORTER	2209 SPIVEY AVE		GARDEN CITY	GA	31408
JASON LEWIS	4027 SIXTH ST		GARDEN CITY	GA	31408
JASON N. MCCULLOUGH	2612 WOODLAWN AVENUE		GARDEN CITY	GA	31408
JASON ONEAL	2205 SPIVEY AVE		GARDEN CITY	GA	31408
JASON O'NEIL	402 GRIFFIN AVE		GARDEN CITY	GA	31408
JASON PAYNE	2407 GODBEE Ave # 1/2		GARDEN CITY	GA	31408
JASON ROGERS	106 NELSON AVWE		GARDEN CITY	GA	31408
JASON SPRAGUE	16 ROWE AVE		GARDEN CITY	GA	31408
JASON ZOMBRO	21A ROMMEL AVENUE		GARDEN CITY	GA	31408
JASPER SPRINGS BAPT CHUR	62 SMITH AVENUE		GARDEN CITY	GA	31408
JAUDON ROSS	76 LEISURE DR		GARDEN CITY	GA	31408
JAVIER DUARTE	46 LEISURE DR		GARDEN CITY	GA	31408-7548
JAYDE HAAS	7207 W 86TH AVE		CROWN POINT	IN	46307
JAYME CONNER	109 D SALT CREEK RD		GARDEN CITY	GA	31405
JAYNI PRESSLEY	310 LABRADOR LANE		GUYTON	GA	31312
JBR GROUP LLC	1335 LYNNAH AVE #113		GARDEN CITY	GA	31408
JCD HOLDINGS LLC	102 BURGESS RD		GARDEN CITY	GA	31408
JDE 107 PROSPERITY DR LLC	1961 PINE RIDGE DR		JENISON	MI	49428
JDR PARTNERSHIP	PO BOX 9912		SAVANNAH	GA	31412
JEANETTE LUNSFORD	1417 AUDUBON DR		SAVANNAH	GA	31415
JEFF ASHLEY	504 ZEIGLER RD		BLOOMINGDALE	GA	31302
JEFF BANK	703 HOWARD STREET		GLENNVILLE	GA	30427
JEFFERSON STREET PROPERTIES LLP	P. O. BOX 10186		SAVANNAH	GA	31412
JEFFERY SMITH	6077 BLUEWATER BLVD.		GAINESVILLE	GA	30506
JEFFERY TUCKER	4809 AUGUSTA RD		GARDEN CITY	GA	31408
JEFFREY LAX	107 BROOKONE DR	LOT 21	SAVANNAH	GA	31407
JEFFREY TUCKER	4809 AUGUSTA RD		GARDEN CITY	GA	31408
JEMMA SOLORZANO	53 HARLEY DRIVE		GARDEN CITY	GA	31408
JEMMA SOLORZANO	57 LEISURE DRIVE		GARDEN CITY	GA	31408
JEMMA SOLORZANO	57 LEISURE LANE		GARDEN CITY	GA	31408
JEN JACS RESTORATION INC	2789 HIGHWAY 80		GARDEN CITY	GA	31408
JENECIA T. PERRY	2826 HIGHWAY 80		GARDEN CITY	GA	31408
JENECIA T. PERRY	3806 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
JENKINS BRICK AND TILE COMPANY, LLC	P.O. BOX 1750		FORT WORTH	TX	76101-1750
JENNA E PIDHORODECKYT	82 ROMMEL AVE		GARDEN CITY	GA	31408
JENNIFER & ROBERT WEST	1 BRIARWOOD DR		GARDEN CITY	GA	31408
JENNIFER A. MAYNARD	2331 WHITEMARSH WAY		SAVANNAH	GA	31410
JENNIFER B. HYZER	5 RONNIE AVE		GARDEN CITY	GA	31408
JENNIFER BETRAND	120 BOWMAN AVE		GARDEN CITY	GA	31408
JENNIFER G. CALIRE	132 SILVERTON ROAD		POOLER	GA	31322
JENNIFER GAGLIARDI	149 VARNEDOE AVE		GARDEN CITY	GA	31408
JENNIFER ORTIZ	19 SMITH Ave		GARDEN CITY	GA	31408
JENNIFER SHAW	PO BOX 519		POOLER	GA	31322
JENNIFER STEWART	31 STONELAKE CIRCLE		SAVANNAH	GA	31419
JENNIFER THOMPkins	40 HARLEY DR		GARDEN CITY	GA	31408
JENNIFER UROSEVIC	5016 PINELAND DR		GARDEN CITY	GA	31405
JENNY GROOMS	415 JAMES ROAD		POOLER	GA	31322
JEREMAIH JENKINS/VIRGINIA JAUREZ	801 DAVIS AVE		GARDEN CITY	GA	31408
JEREMY BLESSING	5009 PINELAND DR		GARDEN CITY	GA	31405
JEREMY RUFF	121 MIDDLE LANDING RD		BLOOMINGDALE	GA	31402
JERIMIAH BUTLER FAMILY LLC	620 BREEDS HILL ROAD		VIRGINIA BEACH	VA	23462
JERISMAR GARCIA	722 COVINGTON AVE		GARDEN CITY	GA	31408
JERMAINE DIXON	7 RIDGECREST COURT		POOLER	GA	31322
JERMINE WILLIAMS	PO BOX 66		BLOOMINGDALE	GA	31302
JERNAIRE RANSOM	322 CHATHAM VILLA DR		GAEDEN CITY	GA	31408
JEROME MALIK	109 CANTYRE STREET		PORT WENTWORTH	GA	31407
JEROME OGDEN	5 BISHOP AVE		GARDEN CITY	GA	31408
JEROME PINCKNEY	166 SMITH AVE		GARDEN CITY	GA	31408
JERRARD ATKINS	149 SUGARMILL CR		SAVANNAH	GA	31419
JERRY & LINDA BRIDGFORTH	52 VARNEDOE AVENUE		GARDEN CITY	GA	31408
JERRY BACON	313 LIVE OAK LOOP		ELLABELL	GA	31308
JERRY BRIDGFORTH	52 A VARNEDOE AVE		GARDEN CITY	GA	31408
JERRY BRIDGFORTH	52 VARNEDOE AVE		GARDEN CITY	GA	31408-7548
JERRY D. BROSE	125 RED BREAST RD		SYLVANIA	GA	30467
JERRY DURRENCE	1402 BLAKELY ROAD		SAVANNAH	GA	31406

Exhibit A

JERRY G. NORRIS	110 LIVE OAK LN		GARDEN CITY	GA	31408
JERRY M. HADDEN	5002 A PINELAND DR.		SAVANNAH	GA	31405
JERRY W. BAZEMORE	120 ROMMEL AVENUE		GARDEN CITY	GA	31408
JESSE E. PATTERSON	2206 BISBEE AVE		GARDEN CITY	GA	31408
JESSE FREEMAN	160 SMITH AVE		GARDEN CITY	GA	31408-7548
JESSE M. WILSON	2605 WOODLAWN AVENUE		GARDEN CITY	GA	31408
JESSICA BREWER	2402 SHAW AVE		GARDEN CITY	GA	31408
JESSICA DETERMANN	49 NELSON STREET		GARDEN CITY	GA	31408
JESSICA FOSTER	134 OGLEBSY AVE		GARDEN CITY	GA	31408
JESSICA FREESE	11877 DOUGLAS RD	# 102-207	JOHNS CREEK	GA	30005
JESSICA HOWARD	41 LYNN AVE		GARDEN CITY	GA	31408
JESSICA MIKELL	2799 OGEECHEE ROAD	# LOT 15	GARDEN CITY	GA	31408
JESSICA NESBITT	104 BLUE RIDGE RD		STATESBORO	GA	30458
JESSICA SHEPPARD	139 GREYFIELD CIRCLE		SAVANNAH	GA	31407
JESSICA WALDEN	16 BRIARWOOD DR		GARDEN CITY	GA	31408
JESSIE E MATSON	45 E. 55TH STREET		SAVANNAH	GA	31405
JESTINE KNIGHT	1203 E 32ND ST		SAVANNAH	GA	31404
JESUS NERIA	2307 SPIVEY AVE		GARDEN CITY	GA	31408
JHCC HOLDINGS DBA JOE HUDSON COLLISIC	PO BOX 5651		BISMARCK	ND	58506-5651
JHERIMAIAH POLITE	7243 WHEELER TRAIL		LITHONIA	GA	30058
JHPH INVESTMENTS LLC	30 BRYCE INDUSTRIAL DR		GARDEN CITY	GA	31405
JIBADE GREEN	17 BRIARWOOD DR		GARDEN CITY	GA	31408
JILL BRANNON	2777 US HIGHWAY 80 W		SAVANNAH	GA	31408
JIM & KATHY CASEY	116 AZALEA AVENUE		GARDEN CITY	GA	31408
JIM W. CARTER	121 CAMELLIA AVENUE		GARDEN CITY	GA	31408
JIMMIE GLOVER	812 DELETTRE ST		GARDEN CITY	GA	31408
JIMMIE REED	823 DAVIS AVENUE		GARDEN CITY	GA	31408
JIMMY R. COLLINS	109 YELLOW JASMINE CT		POOLER	GA	31322
JIMMY R. LITTLE	5 TYSON AVE		GARDEN CITY	GA	31408
JIMMY R. LITTLE	5 TYSON		GARDEN CITY	GA	31408
JIMMY SPILLIARDS	407 GRIFFIN AVENUE		GARDEN CITY	GA	31408
JIMMY WOOD	321 GRIFFIN AVENUE		GARDEN CITY	GA	31408
JING XIN LIN	118 NELSON AVE		GARDEN CITY	GA	31408-7548
JIT WAREHOUSE & LOGISTICS	216 E LATHROP AVE		SAVANNAH	GA	31415
JITENDRA PATEL	133 LAKE HERON LANE		POOLER	GA	31322
JISDO RENTALS LLC	251 INLET HARBOUR DR	UNIT 112	DOUGLAS	GA	31535
JO ANN OSTEN	1417 DEAN FOREST RD		SAVANNAH	GA	31405
JOAN ELEASE GILKS	8 BRIARWOOD DR		GARDEN CITY	GA	31408-7548
JOAN LAWHON	10 HICKORY DR		GARDEN CITY	GA	31408
JOAN THOMPSON	92 BAYS AVENUE		GARDEN CITY	GA	31408
JOANN DUNAHOO	0019 WALLBERRY ST		GARDEN CITY	GA	31408
JOANN GADDY	4024 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
JOANN JONES	201 STERLING WOODS DR		RICHMOND HILL	GA	31324
JOANNA H. LAMAR	310 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
JOAO MANUEL JORGE	406 BIG HILL RD		GARDEN CITY	GA	31408
JOCELYN HICKS	4005 FOURTH STREET		GARDEN CITY	GA	31408
JODI BOLTON	27 LYNN DR		GARDEN CITY	GA	31408
JODY JAZZ INC	1335 #112 LYNNAH AVE		GARDEN CITY	GA	31408
JOE GILSTRAP JR.	230 B SALT CREEK ROAD		SAVANNAH	GA	31405
JOE GILSTRAP	230 SALT CREEK RD		GARDEN CITY	GA	31405
JOE STEPHEN MOTES	1307 HEIDT AVE		GARDEN CITY	GA	31408
JOE WILSON	425 GRIFFIN AVE		GARDEN CITY	GA	31408
JOHN & MARK USHER	9108 FERGUSON AVENUE		SAVANNAH	GA	31406-6324
JOHN A. HILL	0109 LIVE OAK LANE		GARDEN CITY	GA	31408
JOHN ANDREWS	1435 GOSHEN RD.		RINCON	GA	31326-5618
JOHN ARMSTRONG	224 TIVOLI MARSH ROAD		RICHMOND HILL	GA	31324
JOHN ARTEAGA	148 VARNADOE AVE		GARDEN CITY	GA	31408
JOHN BAYNE PICKREN	53/55 NELSON AVE		GARDEN CITY	GA	31408
JOHN BRINSON III	60 NELSON AVENUE		GARDEN CITY	GA	31408
JOHN C. CATTO	100 MAGNOLIA BLVD	APT 206	PORT WENTWORTH	GA	31407
JOHN CANTY	0033 SHADY LANE		GARDEN CITY	GA	31408
JOHN DALE SMITH	502 A SHARON PARK DRIVE		GARDEN CITY	GA	31408
JOHN DANA COLSON	21 AZALEA AVENUE		GARDEN CITY	GA	31408
JOHN E TEICHERT	6 B RONNIE AVE		GARDEN CITY	GA	31408
JOHN E YOUNG	320 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
JOHN E. KICKLIGHTER	809 TALMADGE AVENUE		GARDEN CITY	GA	31408
JOHN FINDLEY	6 MYRTLEWOOD DRIVE		SAVANNAH	GA	31405
JOHN H. BURGESS	4114 LOUISVILLE ROAD		GARDEN CITY	GA	31408
JOHN H. BUTLER	3710 EIGHTH ST		GARDEN CITY	GA	31408
JOHN H. OSBORNE	226 BYCK AVENUE		GARDEN CITY	GA	31408
JOHN H. WATKINS	308 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
JOHN HACKER	216 WHITEHALL AVE		RINCON	GA	31326
JOHN HARRIS	413 1/2 E. ANDERSON ST		SAVANNAH	GA	31401

Exhibit A

JOHN HUGUET JR	334 CHATHAM VILLA DR		GARDEN CITY	GA		31408
JOHN J. UZDEVENES	135 MAIN STREET		GARDEN CITY	GA		31408
JOHN L. GRINER	42 RUSSELL AVENUE		GARDEN CITY	GA		31408
JOHN LANGDON GALLETTA	15 TREADWAY ST		PORT WENTWORTH	GA		31407
JOHN M. SECKINGER JR	3925 MIDLAND RD		GUYTON	GA		31312
JOHN MANN	7 RONNIE AVENUE		GARDEN CITY	GA		31408
JOHN MARCANTONIO	2501 HIGHWAY 80		GARDEN CITY	GA		31408
JOHN P SHEALY JR	2 TUPELO LANE		SAVANNAH	GA		31411
JOHN P TRAN	16 LOG LANDING RD		SAVANNAH	GA		31411
JOHN R. WILLETTE	128 AZALEA AVE		GARDEN CITY	GA		31408
JOHN S REESE	PO BOX 23588		SAVANNAH	GA		31408
JOHN SKEADAS	10 LIBERTY CREEK DR		SAVANNAH	GA		31406
JOHN SMITH	4003 FOURTH STREET		GARDEN CITY	GA		31408
JOHN SOMMERVILLE	127 OGLESBY AVE		GARDEN CITY	GA		31408
JOHN T. WALLER	4202 LOUISVILLE RD		GARDEN CITY	GA		31408
JOHN W. JAMES	6002 COMMERCE BLVD.	SUITE 115	GARDEN CITY	GA		31408
JOHN WALTER KENT	9 WINOCA DRIVE		GARDEN CITY	GA		31408
JOHN WATSON	134 KELLY DR		HINESVILLE	GA		31313
JOHN WESLEY ORR	6 LEON VILLAGE RD		GARDEN CITY	GA		31408
JOHN WILSON	0109 NELSON AVE		GARDEN CITY	GA		31408
JOHNANNA GRIFFIN	103 LAKE GALE DR		MIDWAY	GA		31320
JOHNATHAN CASEY WINN	48 SHADY LANE		GARDEN CITY	GA		34108
JOHNNIE E SHRIMPLIN	2618 THIRTEENTH ST		GARDEN CITY	GA		31408
JOHNNIE MAE JOHNSON	1130 REEDSVILLE RD		CLYO	GA		31303
JOHNNIE MERCER	96 HOGAN DR		RICHMOND HILL	GA		31324
JOHNNIE NESBITT	4021 THIRD STREET		GARDEN CITY	GA		31408
JOHNNY ANDERSON	111 CAMELLIA AVE		GARDEN CITY	GA		31408
JOHNNY CHANT	22 HERTY AVE		GARDEN CITY	GA		31408
JOHNNY E. HEARN	40 RUSSELL AVENUE		GARDEN CITY	GA		31408
JOHNNY LI	8709 161ST AVE NE	APT 332	REDMOND	WA	98052-3605	
JOLANTA GRAHAM	11 TOWER DR		GARDEN CITY	GA		31405
JOLINE KEEVY	129 AZALEA AVE		GARDEN CITY	GA	31408-7548	
JONAS TRUJILLO SANCHEZ	145 RED MAPLE DR		SAVANNAH	GA		31419
JONATHAN E & JONETTA GADDIS	503 OAK ST		GARDEN CITY	GA		31408
JONATHAN EDWARDS	2818 GRENOBLE STREET		SAVANNAH	GA		31404
JONATHAN GONZALEZ CUEVAS	78 SHADY LN		GARDEN CITY	GA		31408
JONATHAN GREENE	30 REDMOND AVE		GARDEN CITY	GA		31405
JONATHAN P ELMORE	413 KEIFFER DR		RINCON	GA		31326
JONATHAN Z BEEMSTER	2308 GODBEE AVE		GARDEN CITY	GA		31408
JONETTA GADDIS	503 OAK STREET		SAVANNAH	GA		31408
JONNIE MARISA BARRENTINE	4308 OLD LOUISVILLE RD		GARDEN CITY	GA	31408-7548	
JORDANNE & JON DEVOE	6005 EMPIRE LAKES CT		HAYMARKET	VA		20169
JORGE ANTONIO ZAZUETA	202 EAST WALKER ST		EAST FLAT ROCK	NC		28726
JORGE CINTO PEREZ	14 HARRELL DRIVE		GARDEN CITY	GA		31408
JORGE MARTINEZ JIMENEZ	2204 1/2 BISBEE ST		GARDEN CITY	GA		31408
JOSE AND DOLORES GUTIERREZ	5018 PINELAND Dr		GARDEN CITY	GA		31405
JOSE CORONEL	831 CROSSGATE		PORT WENT WORTH	GA		31407
JOSE DELGADO	7 SHADY LANE		GARDEN CITY	GA		31408
JOSE EDGARDO CRUZ PORTILLO	0046 BRAMPTON RD		GARDEN CITY	GA		31408
JOSE F MARTINEZ	64 HARLEY DR		GARDEN CITY	GA		31408
JOSE FIDELMAR HERNANDEZ	200 CHATHAM VILLA DR		GARDEN CITY	GA		31408
JOSE G ARCOS	108 MARK STREET		SAVANNAH	GA		31405
JOSE GUERRERO	39 LEISURE DR.		GARDEN CITY	GA		31408
JOSE GUERRERO	51 LEISURE DRIVE		GARDEN CITY	GA		31408
JOSE HERNANDEZ	6 FALL AVE		GARDEN CITY	GA		31405
JOSE LEONEL CORREA	2620 GOVERNOR ST		GARDEN CITY	GA		31408
JOSE M. GUTIERREZ	412 TALMADGE AVE		GARDEN CITY	GA	31408-9373	
JOSE MARTINEZ	39 HARLEY DR		GARDEN CITY	GA		31408
JOSE RENE ANTUNEZ	25 SHADY LANE		GARDEN CITY	GA		31408
JOSE ROMERO	408 TALMADGE AVE		GARDEN CITY	GA		31408
JOSE V. ANDRADE	70 LEISURE DR.		GARDEN CITY	GA		31408
JOSEFINA PEREDA	4204 OLD LOUISVILLE RD		GARDEN CITY	GA		31408
JOSEPH & CHERYL SIMMONS	147 CAMELLIA AVE		GARDEN CITY	GA		31408
JOSEPH A HURST	14 ROMMEL AVE		GARDEN CITY	GA		31408
JOSEPH BLACK & DOROTHY HOUSTON	4112 5TH ST		GARDEN CITY	GA		31408
JOSEPH BUTTIMER	1302 E 71ST ST		SAVANNAH	GA		31404
JOSEPH COOPER JR.	121 OGLESBY AVENUE		GARDEN CITY	GA		31408
JOSEPH D. BARNARD	122 CAMELLIA AVENUE		GARDEN CITY	GA		31408
JOSEPH DAVID WILSON	122 SALT CREEK RD	LOT B	GARDEN CITY	GA		31408
JOSEPH DILLIAN PERRY	548 DIXON RD		GRAHAM	NC		27253
JOSEPH FLATT	20 VARNEDOE AVE		GARDEN CITY	GA	31408-7548	
JOSEPH FRANKLIN III	1153 MILL CREEK DR		JACKSONVILLE	FL		32259
JOSEPH GALLETTA	608 N KEVIN COURT		STATESBORO	GA		30461

Exhibit A

JOSEPH GIBBONS	104 BIG HILL ROAD		GARDEN CITY	GA	31408
JOSEPH GREEN	4114 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
JOSEPH HINELY	P.O. BOX 1330		TYBEE ISLAND	GA	31328
JOSEPH HOLLOWAY	119 NELSON AVE		GARDEN CITY	GA	31408
JOSEPH LEWIS	40 NELSON AVE		GARDEN CITY	GA	31408
JOSEPH MORRIS	1335 LYNNAH AVE	SUITE 115	GARDEN CITY	GA	31408
JOSEPH RAMSEY	21 NELSON AVE		GARDEN CITY	GA	31408
JOSEPH RANDALL FLEMING	28 FLEMING PLACE		RICHMOND HILL	GA	31324
JOSEPH ROBINSON	119 WATER OAK WAY		GARDEN CITY	GA	31408
JOSEPH SHINALL	213 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
JOSEPH VINCENT DIMAIO	104 VALLEY WAY		SVILLE	MO	65583
JOSEPH WILLIAMS JR	1605 ROSEMARY ST		SAVANNAH	GA	31415
JOSEPH WILLIAMS JR	1605 ROSEMARY ST		SAVANNAH	GA	31415-7827
JOSEPH WILLIAMS	20 HERTY AVENUE		GARDEN CITY	GA	31408
JOSHUA BAKER	124 DEARBORN DR		RICHMOND HILL	GA	31324
JOSHUA CARDOVA	70 BAYS AVE		GARDEN CITY	GA	31408
JOSHUA CAYTON	2607 GOVERNOR ST		GARDEN CITY	GA	31408
JOSHUA DUNIVAN	144 SMITH AVE		GARDEN CITY	GA	31408
JOSHUA PARKER	2705 HIGHWAY 80		BLOOMINGDALE	GA	31302
JOSHUA S. BRYANT	28 VARNEDOE AVE	# A	GARDEN CITY	GA	31408
JOSHUA S. BRYANT	28A VARNEDOE AVE		GARDEN CITY	GA	31408
JOSHUA WALKER	51 LEON VILLAGE DR		GARDEN CITY	GA	31408
JOSIAH COPLAND	507 Lean Court		Montezuma	ga	31063
JOSUE ACOSTA JR	100 CHATHAM VILLA DR		GARDEN CITY	GA	31408
JOSUE E RAMIREZ	4004 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
JOVITA BEITA	52 LEISURE DR		GARDEN CITY	GA	31408
JOVITA GABRIEL	132 OGLESBY AVE		GARDEN CITY	GA	31408
JOY HARPER	0221 SALT CREEK RD		GARDEN CITY	GA	31405
JOY SKAGGS	4308 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
JOYCE DALY	2612 GOVERNOR ST		GARDEN CITY	GA	31408
JOYCE LOGAN	63 NELSON AVE		GARDEN CITY	GA	31408
JOYCE M. GRIGGS	2875 HIGHWAY 80		GARDEN CITY	GA	31408
JOYCE M. LONGUET	105 AZALEA AVENUE		GARDEN CITY	GA	31408
JOYCE WARREN	2 WINOCA DR		GARDEN CITY	GA	31408-7548
JRE HOMES	7854 BUTTONSHOE AVE NW		N CANTON	OH	44720
JTF BROOKS LLC	PO BOX 81123		CONYERS	GA	30013
JUAN BUITIMEA	302 DAVIS AVE		GARDEN CITY	GA	31408-7548
JUAN GABRIEL GARCIA	170 AZALEA AVE		GARDEN CITY	GA	31408
JUAN GARCIA AYALA	2126 EAST VICTORY AR		SAVANNAH	GA	31404
JUAN O CHOA	12 LEISURE DR		GARDEN CITY	GA	31408
JUAN ORTIZ	45 LEISURE DR		GARDEN CITY	GA	31408
JUAN T PAEZ	418 TALMADGE AVE		GARDEN CITY	GA	31408
JUAN VAZQUEZ	136 CLAXTON ROAD		POOLER	GA	31322
JUANITA HALLIGAN	610 E MONTGOMERY CROSS RD		SAVANNAH	GA	31406
JUANITA M. GOOGE	1407 WALTHOR RD		SAVANNAH	GA	31408
JUBER PEREZ	950 HWY 30		PORT WENTWORTH	GA	31407
JUDDY ANAILEN CESPEDES	105 BYCK AVE		GARDEN CITY	GA	31408
JUDE BLASSINGALE	69 CRESTWOOD DR		SAVANNAH	GA	31405
JUDITH P. LEWIS	P.O. BOX 533		POOLER	GA	31322
JUDY A BYCK	318 E BAY ST		SAVANNAH	GA	31401
JUDY FARMER	332 MOORE AVE		POOLER	GA	31322
JUDY HERRINGTON	2 CRAGER COURT		GARDEN CITY	GA	31408
JUDY QUINNEY	40 AZALEA AVE		GARDEN CITY	GA	31408
JULIA BARNES	813 DAVIS AVENUE		GARDEN CITY	GA	31408
JULIE CRAWFORD	141 MAIN ST		GARDEN CITY	GA	31408
JULIE GRESHAM	59 NELSON AVENUE		GARDEN CITY	GA	31408
JULIE SOLT	121 SMITH AVE		GARDEN CITY	GA	31408
JULIE WASHBURN	107 BOWMAN AVE		GARDEN CITY	GA	31408
JULIEN CRAWFORD	18 DANIEL AVE		GARDEN CITY	GA	31408
JULIO AMADIZ BONILLA	124 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31405
JULISSA WIESNER	1118 SEILER AVE		SAVANNAH	GA	31404
JULISSA WIESNER	52 HARLEY DR		GARDEN CITY	GA	31408
JULIUS BRYANT	115 ST. JOSEPH AVENUE		GARDEN CITY	GA	31408
JULIUS SMITH	410 OAK STREET		GARDEN CITY	GA	31408
JULUIS R. WALUSIAK	163 AZALEA AVENUE		GARDEN CITY	GA	31408
JUNE CARTER	313 BYCK AVE		GARDEN CITY	GA	31408
JUNE VAUGHN DEAL	2206 GODBEE AVE		SAVANNAH	GA	31408
JURDAN E. FLANDERS	502 TALMADGE AVENUE		GARDEN CITY	GA	31408
JUSTEEN PLUMMER SANTANA	17 HERTY AVE		GARDEN CITY	GA	31408
JUSTIN FLICKER	825 4TH STREET NE # 104		STAPLES	MN	56479
JUSTIN TAULBEE	15 NELSON AVE		GARDEN CITY	GA	31408
JUSTIN VAN HECKE	62 SUGAR MAPLE STREET		BLUFFTON	SC	29910
JUSTO REYES ORREGO	7 HARLEY DRIVE		GARDEN CITY	GA	31408

Exhibit A

K & A AGENCY, INC.	P. O. BOX 7136		GARDEN CITY	GA	31418
K2 BEAR 440 TELFAIR OWNER LLC	1194 KING ST	2ND FLOOR	GREENWICH	CT	6831
KALEB MEADOWS	4023 SIXTH St		GARDEN CITY	GA	31408
KALEEMAH RICH	6322 WAIKIKI WAY		FOREST PARK	GA	30297
KALENSKY CHIROPRACTIC	5 DUNSMUIR CT		BLUFFTON	SC	29910
KALI PIERCE	28 HICKORY DR		GARDEN CITY	GA	31408
KANDY BELL	3011 CONGO ROAD	# 906	BENTON	AR	72019
KANNER HOLDINGS LLC	502 STEPHANIE AVE		RINCON	GA	31326
KAREEM KICKLIGHTER	213 OLMSTEAD PL		GARDEN CITY	GA	31408
KAREN DANIELS	607 TUTEN AVE		SAVANNAH	GA	31415
KAREN F BRIDGE OR VERNON SMITH	107 SABAL LANE		SAVANNAH	GA	31405
KAREN FORD	4119 THIRD ST		GARDEN CITY	GA	31408
KAREN HAYES	2615 HIGHWAY 80		GARDEN CITY	GA	31408
KAREN MARUT	24 #A AZALEA		GARDEN CITY	GA	31408
KAREN RAMIREZ	225 CHATHAM VILLA DR		GARDEN CITY	GA	31408
KAREN SUE DEVORE	2615 WOODLAWN AVE		GARDEN CITY	GA	31408
KAREN T. WALEA	20 SMITH AVENUE		GARDEN CITY	GA	31408
KARESTIN HARRISON	154 AZALEA AVE		GARDEN CITY	GA	31408
KARKA REALTY LLC	PO BOX 2440		SPOKANE	WA	99210
KARMENLLITTA FORD	2105 BISBEE AVE		GARDEN CITY	GA	31408
KARRIANNA MORRIS	4009 FOURTH ST		GARDEN CITY	GA	31408
KATHALEE JAMES	4003 AUGUSTA RD		GARDEN CITY	GA	31408
KATHALEEN HORNE	1579 MARSHBANK DR		PONTIAC	MI	48340
KATHERIN MALAVER	152 VARNEDOE AVE		GARDEN CITY	GA	31408
KATHERINE ALHAJJ	7 OSCEOLA DRIVE		GARDEN CITY	GA	31408
KATHERINE CLARK	240 DUPREE ST		LEXINGTON	GA	30648
KATHERINE L. ENGLISH	171 AZALEA AVE		GARDEN CITY	GA	31408
KATHERINE PETERSON	17 TOWER		GARDEN CITY	GA	31405
KATHERINE YAKO	487 COPPER CREEK CIRCLE		POOLER	GA	31322
KATHERINE YAKO	78 LYNN DRIVE		GARDEN CITY	GA	31408
KATHRINE ZEPEDA	78 LYNN Ave		GARDEN CITY	GA	31408
KATHRYN A MEDLIN	16 WALLBERRY STREET		GARDEN CITY	GA	31408
KATHRYN B HOOVER	513 N BRIARCLIFF RD		WARNER ROBINS	GA	31088
KATHRYN MITCHELL	17 RONNIE AVE		GARDEN CITY	GA	31408
KATHY GUNTER	502 SHARON PARK DR	# A	GARDEN CITY	GA	31408
KATHY TAYLOR	2306 SHAW AVE		GARDEN CITY	GA	31408
KATIE TUTEN REMICK	113 ROMMEL AVE		GARDEN CITY	GA	31408
KATRINA JOHNNIE	0221 BYCK AVE		GARDEN CITY	GA	31408
KATRINA WYATT	4007 FIFTH ST		GARDEN CITY	GA	31408
KAYCEE HARDEN	106 BOWMAN AVE		GARDEN CITY	GA	31408
KAYLA DIANE HOWARD	45 VARNEDOE AVE		GARDEN CITY	GA	31408
KAYLA VARNER	4007 THIRD ST		GARDEN CITY	GA	31408
KAYLA WILLIAMS	334 CHATHAM VILLA DR		GARDEN CITY	GA	31408
KCJ PROERTIES LLC	P.O. BOX 3091		RICHMOND HILL	GA	31324
KDB 2801 LLC	4620 AUGUSTA RD		GARDEN CITY	GA	31408-7548
KEARNEY PAGE WAREHOUSE SERVICES LLC	4000 FRANCE ROAD PARKWAY		NEW ORLEANS	LA	70126
KEILA ROY	24 SUGAR MAPLE STREET		BLUFFTON	SC	29910
KEITH CASTRO	4023 FIFTH ST		GARDEN CITY	GA	31408-7548
KEITH GREEN	64 SMITH AVE		GARDEN CITY	GA	31408
KEITH LESTER	75 NELSON AVE		GARDEN CITY	GA	31408
KEITH MACK	4016 THIRD STREET		GARDEN CITY	GA	31408
KEITH NAPIER	154 DEAN FOREST Rd # A		GARDEN CITY	GA	31408
KEITH PRITCHETT	2606 THIRTEENTH ST		GARDEN CITY	GA	31408
KEITH WALDEN	223 WATER OAK WAY		GARDEN CITY	GA	31408
KELLI SOLOMON	315 CHATHAM VILLA DR		GARDEN CITY	GA	31408
KELLORIE S ANTHONY	114 WATER OAK WAY		GARDEN CITY	GA	31408
KELLY A HOLT	168 PRITY CT		MCDONOUGH	GA	30253
KELLY ADAMS	2788 HIGHWAY 80		GARDEN CITY	GA	31408
KELLY C PETREA	43 RUSSELL AVE		GARDEN CITY	GA	31408
KELLY GADSON	76 LYNN DRIVE		GARDEN CITY	GA	31408
KELLY HARR	336 OXFORD DRIVE		SAVANNAH	GA	31408
KELLY HENDRICKS	2100 SOUTH BLVD APT 2345		CHARLOTTE	NC	28203
KELLY STOCKER	616 COLLEGE PARK CIRCLE		OKATIE	SC	29909
KELSEY FEGAN	1124 E 33 RD ST		SAVANNAH	GA	31404
KELSIE HILE-OLSON	225 CHATHAM VILLA Dr		GARDEN CITY	GA	31408-7548
KELVIN ALLEN	146 MARTELLO RD		POOLER	GA	31322
KELVIN MASON	95 BAYS AVE		GARDEN CITY	GA	31408
KEMO NORTHCUTT	1501 TARA BLVD		BROOKLET	GA	31405
KEN CROWE	51 CRESTWOOD DR		SAVANNAH	GA	31405
KEN HALL	79 SMITH AVENUE		GARDEN CITY	GA	31408
KEN HESTER JR	2203 GODBEE AVE		GARDEN CITY	GA	31408
KENAN TRANSPORT	4366 MT PLEASANT ST NW		NORTH CANTON	OH	44720
KENDALL CALDWELL	520 TALMADGE AVE		GARDEN CITY	GA	31408

Exhibit A

KENDRA FRAZIER	4025 SECOND ST		GARDEN CITY	GA	31408
KENEISHA SMITH	0717 COVINGTON AVE		GARDEN CITY	GA	31408
KENER R MENDOZA CRUZ	74 VILLAGE DR		GARDEN CITY	GA	31408
KENNETH & CAROYL BERRY	364 HAWKINSVILLE RD		GARDEN CITY	GA	31408
KENNETH & IRIS BELL	62 KELLY HILL ROAD		GARDEN CITY	GA	31408
KENNETH & JANETTE BECKETT	2 HAWKINSVILLE Rd		GARDEN CITY	GA	31408
KENNETH & TARA JONES	4019 FIRST STREET		GARDEN CITY	GA	31408
KENNETH & YVONNE MACK	4118 SEVENTH STREET		GARDEN CITY	GA	31408
KENNETH B. CAMPBELL	0064 LEISURE DR		GARDEN CITY	GA	31408
KENNETH BARGERON	128 D SALT CREEK RD		GARDEN CITY	GA	31405
KENNETH BEACH	7 ROWE AVENUE		GARDEN CITY	GA	31408
KENNETH CARSON GRAINGER	305 BYCK AVE		GARDEN CITY	GA	31408
KENNETH COLLINS	112 LEBANON CHURCH ROAD	LOT # 3	SEMORA	NC	27343
KENNETH D BRYANT JR ESTATE OF	13-B TOWER DRIVE		GARDEN CITY	GA	31408
KENNETH DANIEL	5306 SILK HOPE ROAD		SAVANNAH	GA	31405
KENNETH HADWIN Sr.	P. O. BOX 7791		GARDEN CITY	GA	31418
KENNETH KEYE	314 BYCK AVENUE		GARDEN CITY	GA	31408
KENNETH L. BACON	306 OLMSTEAD PLACE		GARDEN CITY	GA	31408
KENNETH PATRICK GIBBONS SR	11 PIPKIN AVE		GARDEN CITY	GA	31408
KENNETH TANT	113 BOWMAN AVENUE		GARDEN CITY	GA	31408
KENNETH W MURRAY JR	5310 A SILK HOPE RD		SAVANNAH	GA	31405
KENNETHIA D THOMPSON	4002 SIXTH STREET		GARDEN CITY	GA	31408
KENNITH E. EVANS	4106 THIRD ST		GARDEN CITY	GA	31408
KENNITH ROUNDY	1140 DEAN FOREST RD		GARDEN CITY	GA	31405
KENNY DE LUZ	127 OGLESBY AVE		GARDEN CITY	GA	31408
KENT HEATON	63 A MAIN ST		GARDEN CITY	GA	31408
KENTUCKY FRIED CHICKEN	P.O. BOX 637		STATESBORO	GA	30458
KERRI LEWIS	3006 WALNUT ST		BEAUFORT	SV	29906
KERRY L MACK	4035 KESSLER AVE	# 1208	GARDEN CITY	GA	31408
KERRY WELLS	1429 DEAN FOREST RD		SAVANNAH	GA	31405
KESSLER POINT GARDEN CITY LLC	901 KESSLER CT		GARDEN CITY	GA	31408
KEVIN & YVONNE GROTHEER	333 SALT CREEK ROAD		SAVANNAH	GA	31405
KEVIN BECKWITH	5231 OGEECHEE ROAD		GARDEN CITY	GA	31405
KEVIN C. DOUGLAS	8306 MEADOWBROOK ROAD		SAVANNAH	GA	31406
KEVIN EDINS	885 WOODSTOCK ROAD	SUITE 430-217	ROSWELL	GA	30075
KEVIN HERNANDEZ	4803 AUGUSTA Rd # B		GARDEN CITY	GA	31408
KEVIN J. DAVIS	22 DANIEL AVENUE		GARDEN CITY	GA	31408
KEVIN STOKES	2208 SHAW AVENUE		GARDEN CITY	GA	31408
KEVIN T. REED	13 SHADY LANE		GARDEN CITY	GA	31408
KEYRON HALLIBURTON	302 OLMSTEAD PL		GARDEN CITY	GA	31408
KEYRON OLIVAS QUIROZ	27 BISHOP AVE		GARDEN CITY	GA	31408
KG CHILDCARE PALACE LLC	4710 AUGUSTA Rd		GARDEN CITY	GA	31408
KHAILIAH C ROBINSON	2614 THIRTEEN ST		GARDEN CITY	GA	31408
KIEUWANDRA ROBINSON	204 BYCK AVE		GARDEN CITY	GA	31408
KILCOR CONSTRUCTION	1815 HEMBREE ROAD	SUITE 412	ALPHARETTA	GA	30009
KILCOR CONSTRUCTION	345 BRANCH DRIVE		ALPHARETTA	GA	30004
KIM ARKWRIGHT	314 CHATHAM VILLA DR		GARDEN CITY	GA	31408
KIM CARSON	755 S ROGERS ST		POOLER	GA	31322
KIM KERSEY AS CO-EXECUTOR OF JANE OGLE	24 AZALEA AVENUE		GARDEN CITY	GA	31408
KIMBERLY BEESON	152 ROMMEL AVE		GARDEN CITY	GA	31408
KIMBERLY BONHAM	83 MASON AVENUE		ROCHESTER	NY	14613
KIMBERLY BYNUM	4125 THIRD STREET		GARDEN CITY	GA	31408
KIMBERLY HACKER	298 MARION AVENUE		CLYO	GA	31303
KIMBERLY MANSON	316 GRIFFIN AVE		GARDEN CITY	GA	31408
KIMBERLY WILLIAMS	1820 WOODGARE ARCH		CHESAPEAKE	va	23320
KINGDOM BUILDERS	5 TOWER RD		GARDEN CITY	GA	31405
KIRK MAGDA	92 SMITH AVE		GARDEN CITY	GA	31408
KITTY BARTLEY	5019 PINELAND DRIVE		SAVANNAH	GA	31405
KONECRANES INC	1147 WALTER PRICE DRIVE	SUITE A	CAYCE	NC	29033
KONTINI PROPERTY RENTALS LLC	22 PIONEER PT		BLUFFTON	SC	29910
KRIS HAZLETT	315 GRIFFIN AVE		GARDEN CITY	GA	31408
KRISHA SHEPPARD	56 SOUTH FOURTH STREET		MIDWAY	GA	31320
KRISIE RUIZ USCANGA	61 BRAMPTON RD		GARDEN CITY	GA	31408
KRISTI WALEA MILLER	83 AZALEA AVENUE		GARDEN CITY	GA	31408
KRISTIN NOEL WEINER	17315 EL PUEBLO BLVD		FOUNTAIN HILLS	AZ	85268
KRISTINA L BEETLEY	25 WALLBERRY ST		GARDEN CITY	GA	31408
KRISTINA MULLINGS	16 FITZGERALD CT		MONROE	NY	10950
KRISTOFER L. GREEN	138 VARNEDOE Ave		GARDEN CITY	GA	31408
KRISTY LEE	145 MICHAEL ST		BLOOMINGDALE	GA	31302
KRYSTAL JAMES	18 SHADY LANE		GARDEN CITY	GA	31408
KRYSTAL SLOMAN	310 OLMSTEAD PL		GARDEN CITY	GA	31408
KSN PROPERTY MANAGEMENT	1127 FOREST DR		POOLER	GA	31322
KURLLUK DANIEL	3720 OLD LOUISVILLE RD		GARDEN CITY	GA	31408

Exhibit A

KWIK PICK LOTTERY	109 A-5 MINIS AVE	GARDEN CITY	GA	31408
KYLE E ECKMANN	22 SHERIDAN CIRCLE	SAVANNAH	GA	31406
KYLE S. PATRICK	6 TOWER DR	GARDEN CITY	GA	31405
KYONG MERCK	110 SMITH AVE	GARDEN CITY	GA	31408
KYRIL WICKENBERG	110 OGLESBY AVENUE	GARDEN CITY	GA	31408
KYSHA DUBARIE	119 TWEED STREET	SAVANNAH	GA	31405
KYSIA LOUISE & TROY ALAN DAVIS	302 B SALT CREEK RD	SAVANNAH	GA	31405
L. A. WILSON	8 DANIEL AVENUE	GARDEN CITY	GA	31408
L. B. JONES	58 BRAMPTON RD.	GARDEN CITY	GA	31408
L.H. BRATTON	100 WILDWOOD DRIVE	GARDEN CITY	GA	31408
LAFAYETTE COOPER	16 LEON VILLAGE RD	GARDEN CITY	GA	31408
LAIONNA SIMMONS	106 TUPELO TRAIL	GUYTON	GA	31312
LAKEESHA WILLIAMS	359 WAYNESBORO HWY	SYLVANIA	GA	30467
LAKISHA FREEMAN	120 WATER OAK WAY	GARDEN CITY	GA	31408
LAKISHA M CODY	2305 SPIVEY AVE	GARDEN CITY	GA	31408
LAMAR HALL	28 VARNEDOE AVENUE	GARDEN CITY	GA	31408
LAND BRIDGE TERMINALS LLC	PO BOX 2967	SAVANNAH	GA	31402
LANEDA JOHNSON	221 A PRISICILLA D. THOMAS WAY	GARDEN CITY	GA	31408
LANEKIA GURVIN	1310 HEIDT AVE	GARDEN CITY	GA	31408
LANGE ENERGY & DRIVES INC	1347 ORANGE HILL RD	CHIPLEY	FL	32428
LANIER CHUMLEY	36 VARNEDOE AVENUE	GARDEN CITY	GA	31408
LANIER MANAGEMENT	PO BOX 35435	CHARLOTTE	NC	28235
LANTER DELIVERY SYSTEMS LLC	1600 WAYNE LANTER AVE	MADISON	IL	62060
LAQUARIA WILLIAMS	105 NELSON AVE	GARDEN CITY	GA	31408
LAQUARIA WILLIAMS	305 CHATHAM VILLA DR	GARDEN CITY	GA	31408
LARA LEE ELLER	101 AZALEA AVENUE	GARDEN CITY	GA	31408
LARHONDA RICHARDSON	229 BYCK AVE	GARDEN CITY	GA	31408
LARISSA BELL	34 REDMOND AVE	GARDEN CITY	GA	31408
LARRIELLE HAWKINS	108 JASPER DR	GARDEN CITY	GA	31408
LARRY & LINDA CARROLL	119 ROMMEL AVENUE	GARDEN CITY	GA	31408
LARRY ADKINS JR	310 BIG HILL RD	GARDEN CITY	GA	31408
LARRY B. IRVINE	62 HARLEY DR	GARDEN CITY	GA	31408
LARRY C. EVANS	2402 GODBEE AVENUE	GARDEN CITY	GA	31408
LARRY D EARLY	227 WATER OAK WAY	GARDEN CITY	GA	31408
LARRY D. CROSBY	119 SALT CREEK RD.	SAVANNAH	GA	31405
LARRY E GARRETT	P O BOX 489	POOLER	GA	31322
LARRY E. GARRETT	742 BUCKLAND HALL RD	RICHMOND HILL	GA	31324
LARRY J. GORDON	114 OGLESBY AVENUE	GARDEN CITY	GA	31408
LARRY KENT	104 WATER OAK WAY	GARDEN CITY	GA	31408
LARRY MOORE	118 CAMELLIA AVENUE	GARDEN CITY	GA	31408
LARRY WALKER	2807 RIVER OAKS DR.	RICHMOND HILL	GA	31324
LARRY WALTERS	21 DOCKSIDE DR	SAVANNAH	GA	31410
LARRY WILFRED MOORE	199 SALT CREEK RD	GARDEN CITY	GA	31405
LASALSA MEXICAN RESTAURANT	149 MAIN STREET	GARDEN CITY	GA	31408
LASHANNA MCKIVER-DAVID	3 SHADY LANE	GARDEN CITY	GA	31408
LASHAWNDA GILLIARD	157 ENCLAVE BLVD	SAVANNAH	GA	31419
LASHON SMITH	2730 KENTWOOD FOREST CT	CHESTER	VA	23831
LASHUNTE FLOYD	502 DAVIS AVE	GARDEN CITY	GA	31408
LATACIA AVILA	225 WATER OAK WAY	GARDEN CITY	GA	31408
LATASHA WALKER	4015 FOURTH ST	GARDEN CITY	GA	31408
LATEA SMITH	208 CHATHAM VILLA DR	GARDEN CITY	GA	31408
LATEASHIA STEED	229 WATER OAK WAY	GARDEN CITY	GA	31408
LATIFAH BIZZARD	305 CHATHAM VILLA DR	GARDEN CITY	GA	31408
LATOSHA CRAWFORD	304 BYCK AVE	GARDEN CITY	GA	31408
LATOYA JOHNSON	217 WATER OAK WAY	GARDEN CITY	GA	31408
LATOYA MIKELL	4909 AUGUSTA ROAD	GARDEN CITY	GA	31408
LATOYA S PIERCE	1094 GEORGE PIERCE RD NW	RICEBORO	GA	31323
LATOYA SCRIVENS	601 W 54TH STREET	SAVANNAH	GA	31405
LATREANA K. JOHNSON	7 WINOCA DR	GARDEN CITY	GA	31408
LAURA ALVAREZ	2102 A SHAW AVE	GARDEN CITY	GA	31408
LAURA COCKE	613 GRIFFIN AVE	GARDEN CITY	GA	31408
LAURA GRAJALES	105 SMITHWICK TRAIL	GUYTON	GA	31312
LAURA MARTINEZ MACHORRO	1159 TABLER RD	BOONEVILLE	AR	72927
LAURA PETERSON	414 TALMADGE AVE	GARDEN CITY	GA	31322
LAURA-MARIE SWAIN	24 NELSON AVENUE	GARDEN CITY	GA	31408
LAUREL RUIZ-RAMOS	229 BYCK AVE	GARDEN CITY	GA	31408
LAUREN BERTRAM	16 HERTY AVE	GARDEN CITY	GA	31408
LAUREN MOSLEY	90 HARLEIGH LANE	ELLABELL	GA	31308
LAUREN WAURA	5 WINOCA DRIVE	GARDEN CITY	GA	31408
LAUREN WHITNEY SMITH	45 LYNN Ave	GARDEN CITY	GA	31408
LAURIE S GODWIN	52 WELLINGTON COVET	BLACK CREEK	GA	31308
LAURIE SAM COOPER JR.	179 AZALEA AVE	GARDEN CITY	GA	31408
LAVERICK BROWN & MARY SIMON	174 MILLS RUN DR	SAVANNAH	GA	31405

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LAWANDA JONES WEST	50 BRAMPTON RD		GARDEN CITY	GA	31408
LAWRENCE CORNETT	4003 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
LAWRENCE DAISS	115 SALT CREEK RD		GARDEN CITY	GA	31405
LAWRENCE HARRIS	89 LEE AVENUE		GARDEN CITY	GA	31408
LAWRENCE LYNCH	35 BRAMPTON ROAD		GARDEN CITY	GA	31408
LAWRENCE T FRANK	2305 SHAW AVE	# 1/2	GARDEN CITY	GA	31408
LAYFATTEE CHESTER	4024 FOURTH STREET		GARDEN CITY	GA	31408
LAZARO ALEXMI SANCHEZ PEREZ	280 BLUE MOON XING	# 1226	POOLER	GA	31322
LAZARO HERNANDES	89 HARLEY DR		GARDEN CITY	GA	31408
LC LOGISTICS SERVICES INC	8 SONNY PERDUE Dr		GARDEN CITY	GA	31408
LEAMON HALL	820 DAVIS AVENUE		GARDEN CITY	GA	31408
LEANDER P SAMS	4907 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
LEAPERS, LLC	P. O. BOX 30802		SAVANNAH	GA	31410
LEE E. BRYANT	4110 FOURTH STREET		GARDEN CITY	GA	31408
LEE J. MARTIN D.D.S.	154 BRIANNA CIRCLE		SAVANNAH	GA	31419
LEE V HAMPTON	403 W. 9TH ST.		RINCON	GA	31326
LEE W. ENNIS	15 LYNN DRIVE		GARDEN CITY	GA	31408
LEEANN B. WILSON	2610 THIRTEENTH STREET		GARDEN CITY	GA	31408
LEESA BOHLER & GREGORY HUNTER	80 SMITH AVE		SAVANNAH	GA	31408
LEG/MEG 80 DEAN FOREST LLC	742 BUCKLAND HALL RD		RICHMOND HILL	GA	31324
LEGACY PROPERTIES OF SAVANNAH LLC	PO BOX 7724		SAVANNAH	GA	31418
LEIF ANDERSEN	181 AZALEA AVE.		SAVANNAH	GA	31408
LEISHA MARTIN	28 S FOREST DR		JESSUP	GA	31545
LELAND D. BLALOCK	18 HERTY AVENUE		GARDEN CITY	GA	31408
LENA BENNETT C/O TOMMIE FULLER	1251 WILLIAMS PRICE RD		KITE	GA	31049
LENA M HARRIS	25 MINIS AVE		GARDEN CITY	GA	31408
LENARD HARRIS	23 MINUS AVE		GARDEN CITY	GA	31408
LENORE COWART	PO BOX 2063		SAVANNAH	GA	31402
LEO W. SHELTON	158 AZALEA AVENUE		GARDEN CITY	GA	31408
LEOLA HUMES	414 DAVIS AVENUE		GARDEN CITY	GA	31408
LEOLA MCBRIDE	123 OGLESBY AVENUE		GARDEN CITY	GA	31408
LEON GARDNER	170 HILL ROAD		SAVANNAH	GA	31419
LEON MITCHELL	309 OLMSTEAD PL		GARDEN CITY	GA	31408
LEON STEVENSON	50 MELODY AVE		POOLER	GA	31322
LEONARD & EDWINA ANTHONY	72 BRAMPTON ROAD		GARDEN CITY	GA	31408
LEONARD CROSBY	5732 GARRARD AVE		SAVANNAH	GA	31405
LEROY CRAGER	91 AZALEA AVENUE		GARDEN CITY	GA	31408
LEROY CURRY	2403 SPIVEY AVE		GARDEN CITY	GA	31408
LEROY JOHNSON	165 AZALEA AVE		GARDEN CITY	GA	31408
LEROY WILLIAMS C/O LIZZIE COHEN	300 BLUEMOON CROSSING	# 7103	POOLER	GA	31322
LEROY WILSON	3908 3RD ST		SAVANNAH	GA	31408
LESCO,INC. #519 (V45721)	865 OVIEDO BLVD	SUITE 1017	OVIEDO	FL	32765
LESLEY GOODMAN	1217 WEST 24TH ST		JACKSONVILLE	FL	32209
LESLIE A. MUSKA	40 NEELANS ROAD		ENFIELD	CT	6082
LESLIE DECOSTA	4116 SEVENTH ST 1/2		GARDEN CITY	GA	31408
LESLIE LOWMAN	8 WINOCA DR		GARDEN CITY	GA	31408
LETICIA AVILA VENEGAS	55 BRAMPTON RD		GARDEN CITY	GA	31408
LETICIA AVILA	55 BRAMPTON RD		GARDEN CITY	GA	31408
LETSIE RAMIREZ VILELLA	5201 ALTA TOWNE LAKE CIR		POOLER	GA	31322
LEVERA T MASTERS	728 COVINGTON AVE		GARDEN CITY	GA	31408
LEWIS C.V.DRIGGERS	336 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
LEWIS H. ORMSTON	28 REDMOND AVENUE		GARDEN CITY	GA	31408
LEWIS TABOR	67 MAIN ST		GARDEN CITY	GA	31408
LIBERTY FIRE PROTECTION INC	PO BOX 42239		CHARLESTON	SC	29423
LIFTONE LLC	P.O. BOX 1095		CHARLOTTE	NC	28201-1095
LILIAN SCHEIDER	1363 E LINDO AVE		CHICO	CA	95926
LILIAN SCHEIDER	25 HERTY AVE		GARDEN CITY	GA	31408
LILLIAN & DENNIS COLEMAN	74 KELLY HILL RD		GARDEN CITY	GA	31408
LILLY SMALLS	412 DELETTRE STREET		GARDEN CITY	GA	31408
LILY CROMARTIE	25 ROMMEL AVE		GARDEN CITY	GA	31408
LIN LAROUERE	120 CHATHAM VILLA DR		GARDEN CITY	GA	31518-7548
LINDA BACON	42 HARRELL DRIVE		GARDEN CITY	GA	31408
LINDA D NELSON	4051 KESSLER AVE		GARDEN CITY	GA	31408
LINDA EAGAN	16 NELSON AVE		GARDEN CITY	GA	31408
LINDA EAGAN	16 NELSON		GARDEN CITY	GA	31408
LINDA FARMER	3855 CLAIRMOUNT RD		REMBERT	SC	29128
LINDA J. SELLERS	135 SMITH AVE		GARDEN CITY	GA	31408
LINDA L. EDWARDS	0026 HARLEY DR		GARDEN CITY	GA	31408
LINDA S. KENNEDY	129 A SALT CREEK RD		GARDEN CITY	GA	31405
LINDA ULMER	121 AZALEA AVENUE		GARDEN CITY	GA	31408
LINDA WALLACE	108 ROMMEL AVENUE		GARDEN CITY	GA	31408
LINDSEY JONES	157 VARNEDOE AVE		GARDEN CITY	GA	31408
LINDSEY WEIST	100 BYCK AVE		GARDEN CITY	GA	31408

Exhibit A

LINDY KAROL RICH MACPHERSON	4517 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
LIQUID CARGO OF GEORGIA LLC	PO BOX11857		WEST PALM BEACH	FL	33419
LISA A. WEAVER	55 RUSSELL AVENUE		GARDEN CITY	GA	31408
LISA DEMARCO	203 JASPER DR		GARDEN CITY	GA	31408
LISA HARPER	310 WILMINGTON ISLAND RD		SAVANNAH	GA	31410
LISA LEARY-SCREVEN	PO BOX 1195		SAVANNAH	GA	31402
LISA M. SMITH	312 B SALT CREEK Rd		GARDEN CITY	GA	31405
LISA MAVROMICHALIS	90 CAMELLIA AVE	# A	GARDEN CITY	GA	31408
LISA MURRAY	99 VARNEDOE AVENUE		GARDEN CITY	GA	31408
LISETTE NEGRON	142 SMITH AVE		GARDEN CITY	GA	31408
LIVE OAK PUBLIC LIBRARIES	2002 BULL STREET		SAVANNAH	GA	31401
LIZELLE VAN DER WALT	4670 NE 15TH AVE		OAKLAND PARK	FL	33334
LKQ SOUTHEAST INC	1325 HWY 80		GARDEN CITY	GA	31408
LKQ SOUTHEAST INC	PO BOX 7334		GARDEN CITY	GA	31418
LL LLC	235 PHARR RD NE 2504		ATLANTA	GA	30305
LLOYD WEATHERS	308 BIG HILL RD		GARDEN CITY	GA	31408-7548
LOIS ANN CRAWFORD	163 AZALEA AVE		GARDEN CITY	GA	31408
LOIS H. MILTON	48 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
LOIS L. BASHLOR	335 SALT CREEK ROAD		SAVANNAH	GA	31405
LOLEEN RIVERS	3920 THIRD STREET		GARDEN CITY	GA	31408
LONG BOW PROPERTIES LLC	41 PARK OF COMMERCE WAY	SUITE 101	SAVANNAH	GA	31405
LONNIE BURCH	116 TAYLOR WOODS CT		BONAIRE	GA	31005
LOREL MOORE	46 SHADY LANE		GARDEN CITY	GA	31408
LORENA PEREZ GARCIA	90 ROMMEL AVE		GARDEN CITY	GA	31408
LORENZO CARROLL OR FRANCIS CARROLL	P.O. BOX 6484		SAVANNAH	GA	31414
LORNA SMITH	144 CAMELLIA AVENUE		GARDEN CITY	GA	31408
LOUISA CONSTANTINE KENNY	13212 MAGNOLIA ST	APT A5	GARDEN GROVE	CA	92844
LOUISE HIGHSMITH	194 JERICO DR		MIDWAY	GA	31320
LOURDES HERNANDEZ-PEREZ	2302 SPIVEY AVE		GARDEN CITY	GA	31408
LOURDES JULISSA SIERRA	3221 US HWY 80		BLOOMINGDALE	GA	31302
LOUSIE LOGAN & ROSA STANDFIELD	1976 ROSEMONT CT		JONESBORO	GA	30236-7426
LOVES ACCOUNTING & TAX SERVICE LLC	4913 AUGUSTA RD		GARDEN CITY	GA	31408
LOVE'S TRAVEL STOPS & COUNTRY STORES INC	PO BOX 26210		OKLAHOMA CITY	OK	73126
LOW COUNTRY DISCOUNT APPLIANCES LLC	309 MAIN STREET	SUITE D	GARDEN CITY	GA	31408
LOW COUNTRY MITSUBISHI	P. O. BOX 60817		SAVANNAH	GA	31420
LOW COUNTRY WATER CONDITIONING INC	20 B CARDINAL RD		HILTON HEAD	SC	29926
LOW TIDE FABRICATION & SUPPLY	1335 LYNNAH AVE	SUITE 105	GARDEN CITY	GA	31408
LUBERTHA DAVIS	3905 SIXTH STREET		GARDEN CITY	GA	31408
LUCILLE L. SMITH	P.O. BOX 2372		SAVANNAH	GA	31402
LUCILLE SCOTT BROWN	50 HIDEAWAY POINTE RD		SAVANNAH	GA	31322
LUCILLE W. SANDERS	14 E STATE ST		SAVANNAH	GA	31401
LUCIUS WALKER	3308 APRIL STREET		SAVANNAH	GA	31404
LUCKY 8 LTD	2105 SHALIMAR DR		COLORADO SPRINGS	CO	80915
LUE REATHER BEASLEY	13 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
LUIS ALBERTO VENEGAS	4502 AUGUSTA RD		GARDEN CITY	GA	31408
LUIS FRANCISCO CRUZ SANCHEZ	7 ROMMEL AVE		GARDEN CITY	GA	31408
LUIS G FREIRE	1 WILLOW LAKES DR		SAVANNAH	GA	31419
LUIS L CANO ALFARO	3801 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
LUIS L CANO ALFARO	4801 OGEECHEE RD	UNIT B	GARDEN CITY	GA	31405
LUIS R ALVAREZ Jr.	41 AZALEA AVE		GARDEN CITY	GA	31408
LUIS SANDOVAL	2603 HWY 80		GARDEN CITY	GA	31408
LUIS SANTIAGO	9902 FERGUSON AVE	LT 187	SAVANNAH	GA	31405
LULINE DICKEY	798 BISCUIT HILL RD.		GARDEN CITY	GA	31408
LUTHER DUKES	109 LAKEVIEW COURT		SAVANNAH	GA	31406
LUXOR STAFFING INC	2221 E LAMAR BLV	STE 840	ARLINGTON	TX	76006
LYDIA ROSARIO	386 BRIMFIELD RD		WETHERSFIELD	CT	6109
LYNAH SQUARE CONDOMINIUM ASSOCIATIO	P. O. BOX 23588		SAVANNAH	GA	31403
LYNDA & DE BINH DUONG	1991 FORT ARGYLE RD		BLOOMINGDALE	GA	31302
LYNETTE GUBSER	601 RILEY STREET		ATCHISON	KS	66002
LYNN CAMPBELL	4803 AUGUSTA ROAD	# B	GARDEN CITY	GA	31408
LYNNE BROWN	252 BELMONT DR		GUYTON	GA	31312
M & G PROPERTY HOLDINGS LLC	6 SHEARWATER CT		SAVANNAH	GA	31401
M & J STAFFING LLC	11705 DORSETT RD, STE 100		MARYLAND HEIGHTS	MO	63043
M R WILSON	420 WINSKIE RD		POOLER	GA	31322
M&M 2013 INC DBA ROYAL FURNITURE AND P	5125 AUGUSTA RD		GARDEN CITY	GA	31408
M. J. HOOKS	122 OBERLIN DRIVE		GARDEN CITY	GA	31408
M. SHELL	401 DAVIS AVENUE		GARDEN CITY	GA	31408
M.L. ALLEN	2608 THIRTEENTH STREET		GARDEN CITY	GA	31408
M.L. MIKELL	4110 THIRD STREET		GARDEN CITY	GA	31408
MAB ENVY FASHIONS LLC	109 MINUS AVE	STE C6	GARDEN CITY	GA	31408
MABBETT, INC.	P.O. BOX 68		ALLENDALE	SC	29810
MABLE M HUDSON	PO BOX 23554		SAVANNAH	GA	31405
MACAYLA EASON	4 OSCEOLA DR		GARDEN CITY	GA	31408

Exhibit A

MADALYN NIVER	113 CAMELLIA AVE		GARDEN CITY	GA	31408
MADGE HOLLAND	76 LYNN DRIVE		GARDEN CITY	GA	31408
MADISON CHURCHILL	1800 GROVE POINT RD	APT # 1005	SAVANNAH	GA	31419
MADISON TELECOMMUNICATIONS INC	PO BOX 275		CARTERSVILLE	GA	30120
MAFIA J. EVANS	MAFIA J. EVANS	829 DAVIS AVE	SAVANNAH	GA	31408
MAGALY BORRALLES RAMIREZ	17 HARLEY DRIVE		GARDEN CITY	GA	31408
MAGEN HAMMOCK TOWNSEND	1080 NORMAN YARD CANL RD SW		DARIEN	GA	31305
MAGGIE JOHNSON	322 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
MAIN STREET MANOR	5710 OGEECHEE ROAD	SUITE 200-265	SAVANNAH	GA	31405
MAJED GHARBI	6 OSCEOLA DRIVE		GARDEN CITY	GA	31408
MALCOLM HARDAWAY	1262 LOUISE LN		HINSVILLE	GA	31313
MALEYDA SANCHEZ	117 COTTONVALE ROAD		SAVANNAH	GA	31405
MALIK PRICE	163 LODGEPOLE LN		BURLINGTON	NC	27215
MAMIE HENDRY	244 FERRILL ST		SAVANNAH	GA	31415
MANIRA BLIGE	306 CANEBRAKE RD		SAVANNAH	GA	31419
MANKER LANDSCAPE LLC	PO BOX 1443		SAVANNAH	GA	31402
MANNIE E & GLORIA R WRIGHT	2110 HOBSON AVE		SAVANNAH	GA	31405
MANUEL DE JESUS CANTILLANO	4024 FIRST ST		GARDEN CITY	GA	31408
MARC GINSBERG	7 GREYHEN LANE		SAVANNAH	GA	31411
MARCELLA PINCKNEY	4006 THIRD STREET		GARDEN CITY	GA	31408
MARCENIA WILLIAMS	75 STREET NICHOLAS PLACE	APT 5F	NEW YORK	NY	10032
MARCHAY MILLER	9 BISHOP AVE		GARDEN CITY	GA	31518-7548
MARCIA STRICKLAND	7407 HARROCK HALL DRIVE		SAVANNAH	GA	31406
MARCO GONZALEZ	28 LEISURE DR		GARDEN CITY	GA	31408
MARCO SOTO LOPEZ	22 WALLBERRY ST		GARDEN CITY	GA	31408
MARCUS A SMITH JR	PO BOX 2372		SAVANNAH	GA	31402
MARCUS HOPKINS`	224 CHATHAM VILLA DR		GARDEN CITY	GA	31408
MARCUS MODEY	309 MAIN ST	SUITE F	GARDEN CITY	GA	31408
MARCY KONTER	22 COMMERCE PLACE		SAVANNAH	GA	31406
MARGARET AIKENS	207 RUNAWAY POINT RD		SAVANNAH	GA	31404
MARGARET E. GATHERS	49 LEON VILLAGE		GARDEN CITY	GA	31408
MARGARET MANIGO	47 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
MARGARET MINIS	4026 THIRD STREET		GARDEN CITY	GA	31408
MARGARET MITCHELL	1311 HEIDT AVE		GARDEN CITY	GA	31408
MARGARET S. DURDEN	2609 HIGHWAY 80		GARDEN CITY	GA	31408
MARGARET YOUNG	715 COVINGTON AVENUE		GARDEN CITY	GA	31408
MARGIE A. SWINDELL	2401 GODBEE AVENUE		GARDEN CITY	GA	31408
MARGIE D. MOCK	1321 A JUNCTION AVE		GARDEN CITY	GA	31408
MARGIE D. MOCK	1321 JUNCTION AVENUE		GARDEN CITY	GA	31408
MARGOT MURRAY	117 AZALEA AVE		GARDEN CITY	GA	31408
MARGUERITE HADDEN	4903 PINELAND DR		GARDEN CITY	GA	31405
MARIA CAVAZOS	26 SHADY LANE		GARDEN CITY	GA	31408
MARIA DELOACH	529 GRIFFIN AVENUE		GARDEN CITY	GA	31408
MARIA DOBBINS	121 CHATHAM VILLA DR		GARDEN CITY	GA	31408
MARIA G. HERNANDEZ	79 SHADY LANE		GARDEN CITY	GA	31408
MARIA GARCIA MARTINEZ	1331 JUNCTION AVE		GARDEN CITY	GA	31408
MARIA GRACIELA HERRERA BERNABE	11 HARLEY		GARDEN CITY	GA	31408
MARIA JACO	204 CASSIDY WAY		POOLER	GA	31322
MARIA LORENA MARTINEZ	148 VARNEDOE AVE		GARDEN CITY	GA	31408
MARIA REDDEN	2 SENAUKI LANE		SAVANNAH	GA	31411
MARIA SANTIBANEZ	14 LAYAYETTE CT		PORT WENTWORTH	GA	31407
MARIA SERRANO DE ESCOBAR	6 LEISURE DRIVE		GARDEN CITY	GA	31408
MARIAN MARTINEZ	48 MARSH SALT LANE		PORTWENTH	ga	31408
MARIANO VALENCIA	307 CHATHAM VILLA DR		GARDEN CITY	GA	31408
MARIE BURNS	P.O. BOX 7873		GARDEN CITY	GA	31418
MARIE C RENE	618 WHIPPOORWILL RD		SAVANNAH	GA	31410
MARIE FRANCINE BAKER	19830 HIGHWAY 144		RICHMOND HILL	GA	31324
MARIE H STRUBLE	526 TALMADGE AVE		GARDEN CITY	GA	31408
MARIEO WILLIAMS	43 BRAMPTON RD		GARDEN CITY	GA	31408
MARILEE D. FUTCH	73 BAYS AVENUE		GARDEN CITY	GA	31408
MARIO A ZUNIGA VARELA	19 LAKE SHORE BLVD		PORT WENTWORTH	GA	31407
MARIO ZUNIGA	19 LAKE SHORE BLVD		PORT WENTWOTH	GA	31407
MARION VIRGINIA DELOACH	102 LEE AVE		GARDEN CITY	GA	31408
MARITERE PEREZ VASQUEZ	16 LEISURE DR		GARDEN CITY	GA	31408
MARITIME BETHEL AT SAVANNAH	16 MYRTLEWOOD DRIVE		SAVANNAH	GA	31405
MARITIME BETHEL AT SAVANNAH	P. O. BOX 18144		GARDEN CITY	GA	31418
MARJORIE CHILES	4009 THIRD STREET		GARDEN CITY	GA	31408
MARK A MOORE	4220 OLD LOUISVILLE Rd		GARDEN CITY	GA	31408
MARK BOWEN	170 VARNEDOE AVE		GARDEN CITY	GA	31408
MARK BURSEY	72 LEE AVE		GARDEN CITY	GA	31408
MARK CONNOR	1036 LIVE OAK DR		HINESVILLE	GA	31313
MARK FLEMING	13398 OLD FRANKFORT RD		MARION	IL	62959
MARK GJEKAJ	1700 ABERCORN ST		SAVANNAH	GA	31401

Exhibit A

MARK GUGLIUZZA	707 E 54TH ST	SAVANNAH	GA	31405
MARK JAMES	1639 HWY 17 SOUTH	GUYTON	GA	31312
MARK MALKE	2927 RINCON STILLWELL	RINCON	GA	31326
MARK MALKE	PO BOX 1831	RINCON	GA	31326
MARK MCKIM	99 MAIN ST	GARDEN CITY	GA	31408
MARK REDDEN	49 SMITH AVENUE	GARDEN CITY	GA	31408
MARK REVENEW	4 TANNERS ROW	POOLER	GA	31322
MARK ROWAN	10 HERTY AVE	GARDEN CITY	GA	31408
MARK S WOOD LLC	3805 FAYE ROAD	JACKSONVILLE	FL	32226
MARK V JOHNSON	71 HARLEY DR	GARDEN CITY	GA	31408
MARKETA SUTTON	121 LIVE OAK LANE	GARDEN CITY	GA	31408
MARKEYA ROBERSON	4029 SECOND ST	GARDEN CITY	GA	31408-7548
MARLENE BRIDGES	134 ROMMEL AVENUE	GARDEN CITY	GA	31408
MARLON ANTONIO HARRIS	309 OLMSTEAD PLACE	GARDEN CITY	GA	31408
MARLON GALVEZ	4276 HIGHWAY 39	CHELSEA	AL	35043
MARQUITA ROBINSON	714 W 57TH ST	SAVANNAH	GA	31405
MARSHA & KEITH MACK	4016 3RD STREET	GARDEN CITY	GA	31408
MARSHA MACK	137 WEST 142ND ST # 4 C	NEW YORK	NY	10030
MARSHA THOMAS	49 SHADY LANE DRIVE	GARDEN CITY	GA	31408
MARTH VALLADA	53/55 NELSON AVE	GARDEN CITY	GA	31408
MARTHA JANRHETT	4020 FIRST STREET	GARDEN CITY	GA	31408
MARTHA STEIN	114 WHISPERING PINES CT	SAVANNAH	GA	31405
MARTHA VANHOOK	391 SPEIGHTS LANE	BROOKLET	GA	30415
MARTHA WHITEHEAD	126 OGLESBY AVENUE	GARDEN CITY	GA	31408
MARTHA WOOD	4911A PINELAND DR	SAVANNAH	GA	31405
MARTHUNIS J SAUERMAN	520 TALMADGE AVE	GARDEN CITY	GA	31408
MARTIN FRINGS	105 SMITH AVE.	GARDEN CITY	GA	31408
MARTIN NAVA	42 HARLEY DR	GARDEN CITY	GA	31408
MARVIN ALSTON	3720 OLD LOUISVILLE RD	GARDEN CITY	GA	31408
MARVIN JARRELL	17 RONNIE AVENUE	GARDEN CITY	GA	31408
MARY ANN ALLEN	2186 OAK LEVEL RD	RICHMOND HILL	GA	31324
MARY ANN GIVENS	3905 FOURTH STREET	GARDEN CITY	GA	31408
MARY ANN SHEAROUSE	100 BYCK AVENUE	GARDEN CITY	GA	31408
MARY BARBEE CANTRELL	1393 A DEAN FOREST RD	GARDEN CITY	GA	31405
MARY C. HENDRIX	137 BEASLEY RD	GARDEN CITY	GA	31408
MARY C. HESTER	2201 GODBEE AVENUE	GARDEN CITY	GA	31408
MARY CHANT AS TRUSTEE	5 COLERAINE DR	PORT WENTWORTH	GA	31407
MARY E BANKS	313 OLMSTEAD PL	GARDEN CITY	GA	31408
MARY GRACE KEEN	1488 MACY LN	LAWRENCEVILLE	GA	30043
MARY L HARRIS	10 OSCEOLA DRIVE	GARDEN CITY	GA	31408
MARY LAWSON	P.O. BOX8391	SAVANNAH	GA	31412
MARY LEE BLACK	234 BYCK AVENUE	GARDEN CITY	GA	31408
MARY SWAN	22 HARRELL DRIVE	GARDEN CITY	GA	31405
MARY T. ENNIS	15 SMITH AVENUE	GARDEN CITY	GA	31408
MARY WARMAN	726 TALMADGE AVE	GARDEN CITY	GA	31408
MARYANN M. CUNNINGHAM	49 SHADY LANE	GARDEN CITY	GA	31408
MASON DIXON	12755 EAST NINE MILE RD.	WARREN	MI	48089
MASON TRACTOR AND EQUIPMENT CO INC	PO BOX 458	BLUE RIDGE	GA	31405
MASTHEAD INDUSTRIES, INC	50 INDUSTRIAL LOOP N.	ORANGE PARK	FL	32073
MATERIAL HANDLING INC	PO BOX 1045	DALTON	GA	30722
MATILDA THOMPSON	11422 LAUDER ST	DETROIT	MI	48227
MATLACK, INC. DBA LONG IRON	5530 EXPORT BLVD.	GARDEN CITY	GA	31408
MATT LANGFORD	0106 ANSFORD DR	GARDEN CITY	GA	31408-7548
MATTHEW ALRABADI	66 LYNN AVE	GARDEN CITY	GA	31408
MATTHEW JAMES KARNES	4202 OLD LOUISVILLE RD	GARDEN CITY	GA	31408
MATTHEW KILEY TRACI SOMER	94 SMITH AVE	GARDEN CITY	GA	31408
MATTIE L. KINARD	PO BOX 2048	DOUGLASVILLE	GA	30133
MATTIE LEE CAMPBELL	117 ST. JOSEPH AVENUE	GARDEN CITY	GA	31408
MATTIE PINCKNEY	4010 THIRD STREET	GARDEN CITY	GA	31408
MAUREEN JACKSON	505 DAVIS Ave # A	GARDEN CITY	GA	31408
MAURICE J. HOULE	104 JASPER DRIVE	GARDEN CITY	GA	31408
MAVIS HANSSON	6 HARLEY DRIVE	GARDEN CITY	GA	31409
MAVIS TIRE SUPPLY LLC	PO BOX 182596	COLUMBUS	OH	43218
MAX WALLACE	141 BUCKHALTER RD	SAVANNAH	GA	31405
MAXCON HOLDINGS LLC	PO BOX 7209	GARDEN CITY	GA	31418
MAYIO RAMIREZ	172 AZALEA AVE	GARDEN CITY	GA	31408
MAYOR AND ALDERMEN OF SAVANNAH	PO BOX 1027	SAVANNAH	GA	31402
MCALLASTER FINANCIAL LO	4 TAMARIND LANE	SAVANNAH	GA	31411
MCCALLS LIMOUSINE SER.IN	4006 AUGUSTA ROAD	GARDEN CITY	GA	31408
MCCORMICK INSULATION	11424 CRONHILL DRIVE	OWINGS MILLS	MD	21117
MCELROY METAL SC12	1365 DEAN FOREST RD	GARDEN CITY	GA	31408
MCKENZIE ROBERTS	423 GRIFFIN AVENUE	GARDEN CITY	GA	31408
MCKINNEY TERMINAL PROPERTIES L	4 WILD THISTLE COVE	SAVANNAH	GA	31406

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MCNEIL4 LLC	146 CAMBRIDGE DR		RINCON	GA	31326
MCO TRANSPORT INC	PO BOX 1320		WILMINGTON	NC	28402
MCWATERS INC	1104 SHOP RD		COLUMBIA	SC	29201
MEADOWBROOK TRUCK SALES	111 DEER LAKE ROAD SUITE 130		DEERFIELD BEACH	IL	60015
MEDEF USA LLC	181 OLD OAK ROAD		GUYTON	GA	31312
MEDIA PLUMBING & HEATING INC DBA KINETI	583 ABBOTT DR REAR		BROMALL	PA	19008
MEGAN KOZLOWSKI	32 RUSSELL AVE		GARDEN CITY	GA	31408
MEGHAN I SIMPSON	349 HWY 172		HUBERT	NC	28539
MELANIE R REED	160 AZALEA AVE		GARDEN CITY	GA	31408
MELIDA GONZALES	35 HARLEY DR		GARDEN CITY	GA	31408
MELISSA BROWN	2003 PEARL ST	APT 101	BEAUFORT	SC	29902
MELISSA CANTRELL	20 HICKORY DR		GARDEN CITY	GA	31408
MELISSA CASTILLO	805 EAST 22ND ST AOT 4		NEWTON	NC	28658
MELISSA DIETZEN	3000 N APPERSON WAY	TRLT 360	KOKOMO	IN	46901
MELISSA MCWILLIAMS	8501 E SW 93RD LANE		OCALA	FL	34481
MELODY PATTERSON	213 WATER OAK WAY		GARDEN CITY	GA	31408
MELSHIA WELLS	110 WATER OAK WAY		GARDEN CITY	GA	31408
MELVIN LEE PENTECOST JR.	63 MAIN STREET		GARDEN CITY	GA	31405
MELVIN PINCKNEY	4008 THIRD STREET		GARDEN CITY	GA	31408
MEMORIAL PROPERTIES-HILLCREST ABBEY W	2794 US Hwy 80 West		GARDEN CITY	GA	31408
MERCEDES AGUILAR	30 SHADY LANE		GARDEN CITY	GA	31408
MERLIN & GLADYS KENNEDY	PO BOX 44		EDEN	GA	31307
MERLINE JARRETT DOUGLAS	4005 SIXTH ST		GARDEN CITY	GA	31408
MICHAEL & CYNTHIA STEWART	PO BOX 7599		GARDEN CITY	GA	31418
MICHAEL & GRETCHEN EARLY	6606 ABERCORN ST	SUITE 120	SAVANNAH	GA	31405
MICHAEL & JASON HICKS	6730 TAYLOR CY		MONTGOMERY	AL	36117
MICHAEL A. HALL	0230 BYCK AVE		GARDEN CITY	GA	31408
MICHAEL A. RAMSEY	2204 SPIVEY AVE		GARDEN CITY	GA	31408
MICHAEL AARON GORDON	30 ROMMEL AVE		GARDEN CITY	GA	31408
MICHAEL AIKEN	15 LEISURE DR		GARDEN CITY	GA	31408
MICHAEL ANTHONY JENKINS JR	7 GROVE CT		POOLER	GA	31322
MICHAEL BAILEY	79 LYNN Ave		GARDEN CITY	GA	31408
MICHAEL BARONE	74 ROMMEL AVE		GARDEN CITY	GA	31408
MICHAEL C. WARD	253 ZITTROLLER RD		GUYTON	GA	31312
MICHAEL COLEMAN	72 KELLY HILL RD		GARDEN CITY	GA	31408
MICHAEL D CALLAHAN	109 C SALT CREEK RD		SAVANNAH	GA	31405
MICHAEL D. BERNSTEIN	81 BAYS AVENUE		GARDEN CITY	GA	31408
MICHAEL DEINES	4431 LOUISVILLE RD		GARDEN CITY	GA	31408
MICHAEL DRISCOLL	1416 SW 18TH ST		FORT LAUDERDALE	FL	33315
MICHAEL EDWARD TODD	285 SHEAROUSE RD		GUYTON	GA	31312
MICHAEL FIELDS	525 HIGHWAY 80 # E		GARDEN CITY	GA	31408
MICHAEL FRAZIER SR	355 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
MICHAEL GARDNER	120 VARNEDOE AVENUE		GARDEN CITY	GA	31408
MICHAEL GRANT	2010 HAGOOD ST		SAVANNAH	GA	31415
MICHAEL HALL	4121 THIRD ST		GARDEN CITY	GA	31408
MICHAEL HART	72 LEISURE DR		GARDEN CITY	GA	31408
MICHAEL HAWKINS	1608 CHEVY CHASE RD		SAVANNAH	GA	31415
MICHAEL J GRANT	PO BOX 343		SAVANNAH	GA	31402
MICHAEL KING	5124 AUGUSTA RD		GARDEN CITY	GA	31408
MICHAEL L. POWERS	168 AZALEA AVENUE		GARDEN CITY	GA	31408
MICHAEL LEE JR	27 SMITH AVE		GARDEN CITY	GA	31408
MICHAEL MOBLEY	630 WEST 48TH ST		SAVANNAH	GA	31405
MICHAEL NORTH	9 EAST RIVER ST		SAVANNAH	GA	31401
MICHAEL ONEAL	PO BOX 22416		SAVANNAH	GA	31403
MICHAEL OWENS	4116 SEVENTH St		GARDEN CITY	GA	31408
MICHAEL P DICKERSON	44 LYNN AVE		GARDEN CITY	GA	31408
MICHAEL QUARTERMAN	202 COOPERSTOWN DRIVE		GUYTON	GA	31312
MICHAEL R. HELMLY	104 AZALEA AVE		GARDEN CITY	GA	31408
MICHAEL ROSS HOGAN	511 GRIFFIN AVE		GARDEN CITY	GA	31408
MICHAEL S. JORDAN	32 HARRELL DRIVE		GARDEN CITY	GA	31408
MICHAEL SHARPE	2005 MISSISSIPPI AVENUE		SAVANNAH	GA	31404
MICHAEL SHROPSHIRE	216 SALT CREEK RD		GARDEN CITY	GA	31405
MICHAEL STANFIELD	34 LEISURE DR		GARDEN CITY	GA	31408
MICHAEL T STEWART JR	70 BRAMPTON RD		GARDEN CITY	GA	31408
MICHEALA QUARTERMAN	617 TOWNE PARK DR WEST	APT 823	RINCON	GA	31326
MICHELL EVON SMITH	8413 WHITFIELD AVE		SAVANNAH	GA	31406
MICHELLE L. CORCELIUS	101 VILLAGE DRIVE		GUYTON	GA	31312
MICHELLE SCHNOBERGER	21 ROSA LANE		SAVANNAH	GA	31419
MIDDLE GEORGIA WATER COMPANY	621 STEPHENSON AVE		SAVANNAH	GA	31405
MIGUEL A. CASTRO	305 OLMSTEAD PL		GARDEN CITY	GA	31408
MIGUEL BERNALES	31 SMITH AVENUE		GARDEN CITY	GA	31408
MIGUEL CASTRO	21 ROMMEL AVE		GARDEN CITY	GA	31408
MIKE HUDSON	715 MONTGOMERY STREET		SAVANNAH	GA	31401

Exhibit A

MIKE STEWART	P.O. BOX 7599		GARDEN CITY	GA	31418
MIKELL HAGOOD	23 MINIS AVE		GARDEN CITY	GA	31408
MIKELL WILLIAMS	10 ROWE AVE		GARDEN CITY	GA	31408
MILDRED HODGE	4932 B PINELAND DRIVE		SAVANNAH	GA	31405
MILDRED MINIS	4026 THIRD ST		GARDEN CITY	GA	31408
MILDRED V DIAZ FRANCO	57 LEISURE DRIVE		GARDEN CITY	GA	31408
MILES K. GIRARDEAU	75 LYNN AVE		GARDEN CITY	GA	31408
MILLER TRANSPORTATION SERVICES INC.	738100 HENIFF TRANSPORTATION	PO BOX 182062	COLUMBUS	OH	43218-2062
MILLER TRANSPORTERS INC DBA MILLER TRAI	6053 COMMERCE CT		GARDEN CITY	GA	31408
MILTON HODGES	5021 PINELAND DRIVE		SAVANNAH	GA	31405
MILTON J WOOD CO	3805 FAYE RD		JACKSONVILLE	FL	32226
MINISTERIO INTERNATIONAL ALAS DE AUGUL	6 BLACKBERRY LANE		PORT WENTWORTH	GA	31407
MINNIE SMITH	4127 SECOND STREET		GARDEN CITY	GA	31408
MINTU PROPERTIES LLC	4918 OGEECHEE RD		GARDEN CITY	GA	31405
MISAEEL GARCIA	3922 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
MITCHEL SANCHEZ	65 VARNEDOE AVE		GARDEN CITY	GA	31408
MITCHELL KREISEL	36 ROMMEL AVE		GARDEN CITY	GA	31408
MMRC FINANCIAL SERVICES	624 US HWY 80		GARDEN CITY	GA	31408
MOHAMAD LUTFI	828 GRANITE LANE		SAVANNAH	GA	31419
MOLLIE GADSON	9 BISHOP AVE		GARDEN CITY	GA	31408
MOMMY DAUGHTER DUO LLC	163 MILLS RUN DRIVE		SAVANNAH	GA	31405
MONEISHA GREEN	1436 E 41ST		SAVANNAH	GA	31404
MONICA F. ERVIN	312 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
MONICA FLOYD	28 HOMAN AVENUE		BLUE POINT	NY	11715
MONICA GREEN	130 OGLESBY AVE		GARDEN CITY	GA	31408
MONICA YOUMANS	11409 COLLEEN DR		SAVANNAH	GA	31419
MONIKA BROWN	209 BYCK AVENUE		GARDEN CITY	GA	31408
MONIQUE STEPHENS	4113 4TH ST		GARDEN CITY	GA	31408
MONSIA WASHINGTON	93 BAYS AVE		GARDEN CITY	GA	31408
MORGAN SOUTHERN	12755 E 9 MILE RD		WARREN	MI	48089-2621
MORIN DOROTHY DAVIS	25 GAGNON BLVD		BELOEIL	QC	31408
MORRIS GLOVER	4714 AUGUSTA RD		GARDEN CITY	GA	31408
MORRIS SHELL JR.	401 DAVIS AVE		GARDEN CITY	GA	31408
MOSE PRESCOTT	P.O.BOX 7473		GARDEN CITY	GA	31418
MOSELER LLC DBA FOUNDERS MAINTENANC	1101 CHATHAM PARKWAY	STE A 6	GARDEN CITY	GA	31408
MOTION INDUSTRIES INC	PO BOX 1210		MANDAN	ND	58554
MOUNT OLIVE HOLINESS CHURCH INC	PO BOX 7501		GARDEN CITY	GA	31418
MRS. ELIZABETH SIKES	179 SMITH ROAD		RICHMOND HILL	GA	31324
MRS. FAYE W. MCELVEEN	402 TALMADGE AVENUE		GARDEN CITY	GA	31408
MRS. G. V. HOLLAND	220 DEAN FOREST ROAD		GARDEN CITY	GA	31408
MRS. J. D. JONES	11 SMITH AVENUE		GARDEN CITY	GA	31408
MRS. MAMIE O'NEAL	19 PIPKIN AVENUE		GARDEN CITY	GA	31408
MRS. MARGARET MCLENDON	114 BOWMAN AVENUE		GARDEN CITY	GA	31408
MRS. MILDRED BROWN	4184 MARIA CT		SNELLVILLE	GA	30039
Mrs. OSCAR E. WILCOX SR	8501 SW 93RD LANE E		OCALA	FL	34481
MRS. ROBERT GREENE	603 OAK STREET		GARDEN CITY	GA	31408
MS EXPRESS LLC	1325 SATELLITE BLVD NW	SUITE 104	SUWANEE	GA	30024
MSM REAL ESTATE INV.	1324 GRACE DRIVE		SAVANNAH	GA	31406
MUCHO GUSTO LATIN MARKET	612 HIGHWAY 80		GARDEN CITY	GA	31408
MUSGROVE TRADING LLC KENNETH RULE	337 COMMERCIAL DRIVE		SAVANNAH	GA	31406
MY LITTLE DARLINGS CHILDCARE & LEARNIN	10 LEONE AVENUE		GARDEN CITY	GA	31408
MYA CUNNING HAM	231 WATER OAK Way		GARDEN CITY	GA	31408
NACHELLE JACKSON	61 THOMPSON RD		WALTHOURVILLE	GA	31310
NADIA O'NEAL	104 SMITH AVE		GARDEN CITY	GA	31408
NADIA PEREZ RAMIREZ	7 ROMMEL AVE		GARDEN CITY	GA	31408
NADIA SABRINA CHISHOLM	4105 FIRST STREET		GARDEN CITY	GA	31408
NAKIA A. COOPER	4284 W HENCART RD		GLENNVILLE	GA	30427
NAKITA JACOBS	137 AZALEA AVE		GARDEN CITY	GA	31408
NAM MA & GAJA MIYUKI	109 SUSSEX RETREAT		POOLER	GA	31322
NAN TROUT	701 47TH AVE. N		MYRTLE BEACH	SC	29577
NANAS & CYNTHIAS SCHOOL LLC	5112 AUGUSTA RD		GARDEN CITY	GA	31408
NANCY ALDER	1719 SPRING VIEW LANE		CHATTANOOGA	TN	37421
NANCY COX	722 TALMADGE AVE		GARDEN CITY	GA	31408
NANCY CROSBY	5231 OGEECHEE RD		GARDEN CITY	GA	31405
NANCY KIRBY	3714 EIGHTH STREET		GARDEN CITY	GA	31408
NANCY R TYSON	5111 PINELAND DR		GARDEN CITY	GA	31405
NANCY SOTO	47 BRAMPTON RD		GARDEN CITY	GA	31408
NANCY WILLIAMS	305 BIG HILL ROAD		GARDEN CITY	GA	31408
NAQUAN BRINSON	9 BISHOP AVE		GARDEN CITY	GA	31408
NASIER D. CAMP& AMBER RACHELE	67 HOUSEMAN CRESENT		WEST DIDSBURY, MANC UK	M202JD	
NASKISHA JENKINS	237 WATER OAK WAY		GARDEN CITY	GA	31408
NASSAU WOODS MHP LLC	PO BOX 36571		CHARLOTTE	NC	28236
NATALIE SHOPSHIRE	216 SALT CREEK ROAD		GARDEN CITY	GA	31408

Exhibit A

NATALIE SHROPSHIRE	216 SALT CREEK ROAD		GARDEN CITY	GA	31405
NATALIE STANFORD	439 TELFAIR Rd # A		GARDEN CITY	GA	31408
NATHAN DAVIS	164 AZALEA AVE		GARDEN CITY	GA	31408
NATHANIEL & PRISCILLA THOMAS	1727 CHESTER ST		SAVANNAH	GA	31415
NATHANIEL E. DAVIS	601 OAK STREET		GARDEN CITY	GA	31408
NATHANIEL GIBBONS & CYNTHIA G HAMILTON	104 BIG HILL RD		GARDEN CITY	GA	31408
NATHANIEL GORDON	50 LEON VILLAGE RD		GARDEN CITY	GA	31408
NATHANIEL JOHNSON	42 DUNBAR ST		AMITYVILLE	NY	11701-1528
NATHANIEL M CHISHOLM	CATHERINE CHISHOLM	4125 FOURTH STREET	GARDEN CITY	GA	31408
NATIONAL BUILDING SYSTEMS LLC	1527 WILMINGTON ISLAND RD		SAVANNAH	GA	31410
NATIONAL RETAIL PROPERTIES LP	PO BOX 182217		COLUMBUS	OH	43218-2217
NATIONAL WELDERS SUPPLY CO., INC	PO BOX 3246		TULSA	OK	74101
NATRAVIA WILLIAMS	2108 IOWA ST		SAVANNAH	GA	31404
NATWAN CARSWELL	125 WINSLOW CIR		SAVANNAH	GA	31407
NAUGHTY GIRL BRAIDING	309 MAIN STREET	# G	GARDEN CITY	GA	31408
NAZNEEN INC DBA DAIRY QUEEN	5004 AUGUSTA RD		GARDEN CITY	GA	31408
NEAL A. RUTH	406 BIG HILL RD		GARDEN CITY	GA	31408
NEELY ELECTRICAL SERVICES LLC	PO BOX 18178		GARDEN CITY	GA	31418
NEELY PROPERTIES LLC	PO BOX 18178		SAVANNAH	GA	31418
NEFF RENTAL LLC	PO BOX 2440		SPOKANE	WA	99210
NEHEMIAS GODINEZ	330 CHEVIS RD		SAVANNAH	GA	31419
NEIL MEDLIN	201 E GORVIN ST		BLOOMINGDALE	GA	31302
NEILL KENNEDY	40 WADE CARTER RD		ELLABELL	GA	31308
NELLIE GOLDEN	216 WEST 56TH ST		SAVANNAH	GA	31405
NELSON H. OGLESBY	45 SMITH AVE		GARDEN CITY	GA	31408
NESTLE' DSD COMPANY	3450 DULLES DR		MIRA LOM	CA	91752
NEW LIFE INTERNATIONAL MINISTRIES, INC.	85025 CHRISTIAN WAY	# 1116	YULEE	FL	32097
NEWLINE INTERACTIVE	950 W BETHANY DR	SUITE 330	ALLEN	TX	75013
NEWSON DIANE	2405 HIGHWAY 80		GARDEN CITY	GA	31408
NEXAIR LLC	PO BOX 42047		MEMPHIS	TN	38174
NGL TRANSPORTATION INC	130 PINE MEADOW DR		POOLER	GA	31322
NGL TRANSPORTATION	6602 W. GRANT ST		PHOENIX	AZ	85043
NIA HUNTER	233 WATER OAK WAY		GARDEN CITY	GA	31408
NICHOLAS A. BEATTY	2616 THIRTEENTH ST		GARDEN CITY	GA	31408-7548
NICHOLAS DENISON	39 SMITH AVE		GARDEN CITY	GA	31408
NICHOLAS SPEROPULOS	66 HARLEY DRIVE		GARDEN CITY	GA	31408
NICHOLAUS WILKERSON	2108 SHAW AVE		GARDEN CITY	GA	31408-7548
NICK E & ROSE E SANDERS	4713 OLD LOUISVILLE RD		SAVANNAH	GA	31408
NICOLE ACEVEDO SANTA	4538 CIRCLE DRIVE LN		WINSTON SALEM	NC	27105
NICOLE ACEVEDO SANTA	47 HARLEY DRIVE		GARDEN CITY	GA	31408
NICOLE CHU	7640 ABERCORN STREET # B		SAVANNAH	GA	31406
NICOLE DELAND	205 WATER OAK WAY		GARDEN CITY	GA	31408
NICOLE MERSINGER	412 TALMADGE AVE		GARDEN CITY	GA	31408
NICOLE PRESSLEY	505 # B DAVIS AVE		GARDEN CITY	GA	31408
NIKOLA BROTHERS PROPERTIES LLC	1328 DEAN FOREST RD		GARDEN CITY	GA	31405
NIKOLAS MUTERSPAUGH	1310 SURREY RACE RD		SPRINGFIELD	SC	29146
NILSA ROMAN	7338 GRANT ST		SAVANNAH	GA	31406
NIMISH PATEL	148 AZALEA AVE		GARDEN CITY	GA	31408
NINA BRAGG	8 VARNEDOE AVE		GARDEN CITY	GA	31407
NINA BULLOCH	4214 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
NLJ HOLDINGS	515 SHEARHOUSE ROAD		GUYTON	GA	31312
NOHEMI ARREOLA	3 ALPINE DR		SAVANNAH	GA	31405
NORFOLK SOUTHERN CORP.	P.O. BOX 5651		BISMARK	ND	58506
NORMA HEIRS AS TRUSTEE	4707 OGEECHEE RD		GARDEN CITY	GA	31405
NORMA MARQUEZ	5008 OGEECHEE RD	LOT 24	SAVANNAH	GA	31405
NORMA MOYA GARCIA	208 BYCK AVE		SAVANNAH	GA	31415
NORMAN & DORIS WILLIAMS	132 PR 5501		GROESBECK	TX	76642
NORTHERN LIGHTS ATHLETICS LLC	1101 CHATHAM PARKWAY #E5		GARDEN CITY	GA	31408
NORTHWEST CONGREGATION OF JW'S	3 FALL AVE		GARDEN CITY	GA	31405
NOURIA ENERGY RETAIL INC	326 CLARK STREET		WORCESTER	MA	1606
NPS HOSPITALITY LLC	21 MAIN STREET		GARDEN CITY	GA	31408
NRL & ASSOCIATES LLC	PO BOX 1458		MONROE	NC	28111-1458
NZINGA AMERSON	711 DAVIS AVE		GARDEN CITY	GA	31408
OAK GROVE BAPTIST CHURCH	PO BOX 18133		GARDEN CITY	GA	31418
OCCW LLC	134 SADDLECLUB WAY		GUYTON	GA	31312
OCIE WELCH IV	PO BOX 16701		SAVANNAH	GA	31416
ODDIE LUCKETT	4124 FOURTH ST		GARDEN CITY	GA	31408
ODELL CAINE	20 HERITAGE WAY		SAVANNAH	GA	31419
OFELIA CASTELLANOS	40 REDMOND AVENUE		GARDEN CITY	GA	31408
OGEECHEE ROAD PROPERTIES LLC	1 SAVANNAH SQUARE DRIVE	UNIT #52	SAVANNAH	GA	31406
OGLETHORPE MOBILE HOME PARK	P. O. BOX 2707		BLUFFTON	SC	29910
OLAJUWAN LEEKS	70 SHADY LN		GARDEN CITY	GA	31408
OLD DOMINION FREIGHTWAYS	500 OLD DOMINION WAY		THOMASVILLE	NC	27360

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OLD ROADS GA LLC	912 LOIS CIR		VIRGINIA BEACH	VA	23452
OLEARYS HEATING AND AIR LLC	PO BOX 30565		SAVANNAH	GA	31410
OLIVER COOPER	128 OGLESBY AVENUE		GARDEN CITY	GA	31408
OLIVER P. DEKLE	18 LYNN AVE		GARDEN CITY	GA	31408
OLIVIA GAINES	87 GATEWAY DR		POOLER	GA	31322
OLIVIA MCCANN	106 NELSON AVE		GARDEN CITY	GA	31408-7548
OLVIN CASTRO GOMEZ	60 VARNEDOE AVE		GARDEN CITY	GA	31408
OM SAI 213 INC	213 US HWY 80 W		GARDEN CITY	GA	31408
OMAR DEJESUS RUIZ	33 HAWKINSVILLE RD		GARDEN CITY	GA	31408
OMEGA PROPERTIES & INVESTMENTS INC	25 RIO ROAD		SAVANNAH	GA	31419
ONDRA FRAZIER	509 OAK ST		GARDEN CITY	GA	31408
ONE ACCORD CONSTRUCTION	806 BIRCHWOOD ROAD		SAVANNAH	GA	31419
ONE PRICE CLEANER 399	755 SOUTH ROGES ST	APT 1902	POOLER	GA	31322
ONE PRICE CLEANERS 5.99 LLC	4103 EIGHTH ST # E		GARDEN CITY	GA	31408
ONE STOP TRUCKERS SUPPORT INC	237 RAYMOND RD		POOLER	GA	31322
ONE TO ANOTHER EVANGELISTIC MINISTRIES	103 SILVERTON ROAD		POOLER	GA	31322
OREILLY AUTO PARTS #1998	P. O. BOX 1156		SPRINGFIELD	MO	65801
OREILLY AUTO PARTS	PO BOX 1156		SPRINGFIELD	MO	65801
OSWALD ROLLINGER	1431 DEAN FOREST RD.		SAVANNAH	GA	31405
OTILIO RAX BA	3 LEISURE DR		GARDEN CITY	GA	31408
OTISHA REED SMITH	777 KING GEORGE BLVD	UNIT # 24	SAVANNAH	GA	31419
OTTO D. TAYLOR	113 OGLESBY AVE.		GARDEN CITY	GA	31408
P23 LABS LLC	935 FORREST ST	SUITE D	ROSWELL	GA	30075
PALM GROVE PRIMITIVE BAPTIST CHURCH	PO BOX 717		EDEN	GA	31307
PALMA 95 LLC, DBA MCDONALDS	107 RAPPORT DR		CARY	NC	27519
PALMER & KHALDI WOODROW	48 OKATIE LANDING RD		OKATIE	SC	29909
PAMELA ANN GRAHAM	2024 MITCHELL ST		SAVANNAH	GA	31405
PAMELA LYNN CLEMMONS	134 RIVER POINTE DRIVE		SAVANNAH	GA	31410
PAMELA ODOM	4022 THIRD STREET		GARDEN CITY	GA	31408
PAMELA P. GRIFFIN-FLOWERS	119 ST JOSEPH AVE		GARDEN CITY	GA	31408
PAMELA SHORES	579 RIVERBEND RD		RICHMOND HILL	GA	31324
PAMELA YOUMANS	109 WILLOWDELL CT		RINCON	GA	31326
PAMELA YOUMANS	38 LEON VILLAGE ROAD		GARDEN CITY	GA	31408
PAMELIA BLAIR	4501 LOUISVILLE RD		GARDEN CITY	GA	31408
PAREDES & BOYLE FOODS TWO INC	DBA MCDONALD'S #3432	P. O. BOX 7508	GARDEN CITY	GA	31418
PARIS ANNE VIENS	510 TALMADGE AVE		GARDEN CITY	GA	31408
PARTS & SERVICE UNLIMITED INC	P. O. BOX 7042		GARDEN CITY	GA	31418
PATEL PARTH TRUSTEE	104 CYPRESS DR		RINCON	GA	31326
PATRICE C. MOORE	103 ROMMEL AVE		GARDEN CITY	GA	31408
PATRICIA ANDERSON	62 LEE AVE		GARDEN CITY	GA	31408
PATRICIA COHEN	304 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
PATRICIA DELOACH	8563 HIGHWAY 119 SOUTH		ELLABELL	GA	31308
PATRICIA GAIL HALL	4829 LOUISVILLE ROAD		GARDEN CITY	GA	31408
PATRICIA GOLDWIRE	204 BYCK AVE		GARDEN CITY	GA	31408
PATRICIA HODGES	120 SALT CREEK ROAD		SAVANNAH	GA	31405
PATRICIA KNIGHT ESTATE OF	2614 GOVERNOR STREET		GARDEN CITY	GA	31408
PATRICIA LASSITER	322 SOUTH CURRY ST		HAMPTON	VA	23663
PATRICIA PINKNEY	826 DAVIS AVE		GARDEN CITY	GA	31408
PATRICIA QUARTERMAN	311 BYCK AVENUE		GARDEN CITY	GA	31408
PATRICIA ROWE	4108 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
PATRICIA TICE & REBECCA KEMP	PO BOX 801		MIDWAY	GA	31320
PATRICIA WILLIAMS	109 A SALT CREEK RD		GARDEN CITY	GA	31405
PATRICIO GARCIA	143 MICHELLE		GARDEN CITY	GA	31408
PATRICK BURNS	122 SMITH AVE	UNIT A	GARDEN CITY	GA	31408
PATRICK D. PHILLIPS	55 MAIN ST		GARDEN CITY	GA	31408
PATRICK DUKE	2617 THIRTEENTH ST		GARDEN CITY	GA	31408
PATRICK HANLON	545 BERRIEN ST	APT L	SAVANNAH	GA	31401
PATRICK HAUGER	4102 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
PATRICK J. MALLOY	132 AZALEA AVE		GARDEN CITY	GA	31408
PATRICK JOHNSON JR	12 TURNING LEAF WAY		SAVANNAH	GA	31419
PATRICK MACMILLAN	20 ELM STREET		GARDEN CITY	GA	31408
PATRICK SAMODELOV	132 AZALEA AVE		GARDEN CITY	GA	31408
PATRICK'S	17 CROSSGATE CT		POOLER	GA	31322
PATRIK OLIVER ROSENAST	715 E 53RD STREET		SAVANNAH	GA	31405
PATSY M PLUMBLEY	503 SHARON PARK DRIVE		GARDEN CITY	GA	31408
PAUL ARMS	1033 GARDEN AVE		STOUGHTON	WI	53589
PAUL BRYANT JR	1641 GLENRIDGE DR		SAVANNAH	GA	31415
PAUL BRYANT SR.	4719 AUGUSTA ROAD		GARDEN CITY	GA	31408
PAUL CHAMBERS	319 MAIN ST	# A	GARDEN CITY	GA	31408
PAUL DEMARCO	195 SPARTAN CRES		POOLER	GA	31322
PAUL GINN	5017 A PINELAND DRIVE		SAVANNAH	GA	31405
PAUL J BELDEN	170 BURTON ROAD		SAVANNAH	GA	31405
PAUL J. MCCARTHY	109 WILDWOOD DR		GARDEN CITY	GA	31408

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PAUL NYBERG	803 TALMADGE AVE		GARDEN CITY	GA	31408
PAUL ROBBINS	152 VARNEDOE AVE		GARDEN CITY	GA	31408
PAULA M GREEN	330 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
PAYAL V SHAH	1298 US HIGHWAY 81		GARDEN CITY	GA	31408
PAYTON PREWITT	213 JERICE TRL		RICHMOND HILL	GA	31324
PEARL MARGARET BARBEE	1393 A DEAN FOREST RD		SAVANNAH	GA	31405
PEDRO HERNANDEZ	4918 PINELAND DR		GARDEN CITY	GA	31405
PEDRO MIGUEL ESCALANTE	113 CHARLTON RD		RINCON	GA	31326
PEGGY E. COBB	145 RED FOX RD		ELLABELL	GA	31308
PEGGY E. ZEIGLER	149 SMITH AVENUE		GARDEN CITY	GA	31408
PEGGY HAYWOOD	11 HERTY AVENUE		GARDEN CITY	GA	31408
PENSKE/NISC	P. O. BOX 668		MANDAN	ND	58554
PERRY A. HILL	112 VARNEDOE AVE		GARDEN CITY	GA	31408
PETER WIEBE	815 HAMMOCKS VIEW		SAVANNAH	GA	31410
PETERS SEAFOOD & CRAB HOUSE	4312 AUGUSTA RD		GARDEN CITY	GA	31408
PETRINA ANDREWS	4928 PINELAND DR		GARDEN CITY	GA	31405
PETRINA DAVIS	502 STRICKLAND STREET	BUILDING E3	PEMBROKE	GA	31321
PHALACIA R HARLEY	413 BIG HILL RD		GARDEN CITY	GA	31408
PHARIS A. RINER	1720 A QUACCO ROAD		POOLER	GA	31322
PHILIP TORRANCE	207 PLUMTREE LANE		SWAINBORO	GA	31401
PHILLIP A. WILLIAMSON	2205 SHAW AVE		GARDEN CITY	GA	31408
PHILLIP B. GOODRICH	8231 S LAGOON DR		PANAMA CITY BEACH	FL	32408
PHILLIP BENNETT HICKS	4809 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
PHILLIP DEUROSSEAU	147 AZALEA AVE		GARDEN CITY	GA	31408
PHILLIP MALONE	4123 THIRD ST		GARDEN CITY	GA	31408
PHILLIP WRIGHT	224 BIG HILL RD		GARDEN CITY	GA	31408
PHYLLIS KILLEN	45 LYNN DR		GARDEN CITY	GA	31408
PHYLLIS MANKER	4118 FIFTH ST		GARDEN CITY	GA	31408
PHYLLIS RANDALL-JOHNSON	164 SMITH AVE		GARDEN CITY	GA	31408
PINES HOUSING PARTNERS, LP	C/O SDMC	1403 JARET COURT	WEST COLUMBIA	SC	269169
PINHOLSTER CONSTRUCTION LLC	136 AIRPORT PARK DR		GARDEN CITY	GA	31408
PISCES USA LLC	5250 OLD LOUISVILLE RD	BLD 2	POOLER	GA	31322
PLANT IMPROVEMENT COMPANY INC	P.O. BOX 15469		ATLANTA	GA	30333
PLANTATION TOWNHOUSES LLC	206 STUART ST		SAVANNAH	GA	31405
PLATINUM FARMS LLC	7804 ABERCORN STREET	BOX 54	SAVANNAH	GA	31406
PM ROOFING LLC	256 SHIRLEY DR		GUYTON	GA	31312
PMG RENTALS	1550A BRAMPTON RD		STATESBORO	GA	30458
PODS ENTERPRISES LLC	PO BOX 182634		COLUMBUS	OH	43218-2634
POLAR SERVICE CENTER	PO BOX 5651		Bismarck	ND	58506-5651
POOR WILLIE'S	SHELL STATION	4207 AUGUSTA RD.	GARDEN CITY	GA	31408
PORT CITY METALS INC	404 STUART ST		POOLER	GA	31322
PORT CITY TRANSPORTATION	1901 BURNETT BLVD		WILMINGTON	NC	28401
PORT LOGISTICS GROUP	P O BOX 1807		ALPHARETTA	GA	30023-1807
POSTMASTER/GARDEN CITY	2 NORTH FAHM ST.		SAVANNAH	GA	31401
POWELL SMITH	111 VARNEDOE AVENUE		GARDEN CITY	GA	31408
PRAKASH PATEL	35 OAK PARK POINT		SAVANNAH	GA	31405
PRECISION PROTECTIVE COATINGS, INC	10 TELFAIR PL		GARDEN CITY	GA	31408
PREFERRED MATERIALS	47 TELFAIR PL		SAVANNAH	GA	31408
PREMIER KINGS DBA BURGER KING	7078 PEACHTREE INDUSTRIAL BLVD	SUITE 800	PEACHTREE CORNERS	GA	30071
PRESSURE POINTS INC C/O MITZI LUTZ	1390 DEAN FOREST ROAD		GARDEN CITY	GA	31405
PRESTON N. COOK JR.	74 LYNN DRIVE		GARDEN CITY	GA	31408
PRINCESS BEAUTY SUPPLY	4435 AUGUSTA RD		GARDEN CITY	GA	31408
PRISCILA VERSAGUIS	117 BOWMAN AVE		GARDEN CITY	GA	31408
PRITAM ENTERPRISES LLC.	5316 AUGUSTA RD		GARDEN CITY	GA	31408
PRK PIZZA LLC	4602 AUGUSTA RD		GARDEN CITY	GA	31408
PROSPERITY LAND SOUTHEAST LLC	29 BARTOW POINT DR		SAVANNAH	GA	31404
PSA - SAVANNAH	3850 FERNANDINA ROAD		COLUMBIA	SC	29210
PUMP N GO	4820 AUGUSTA RD # 101		GARDEN CITY	GA	31405
PUMP N GO	4820 AUGUSTA Rd # 101		GARDEN CITY	GA	31408
PUPUSERIA JIREH LLC	309 MAIN St # A		GARDEN CITY	GA	31408
PURVIS DEAL	91 ROMMEL AVENUE		GARDEN CITY	GA	31408
PURVIS EXTERIORS LLC	66 COLUMBIA DRIVE		POOLER	GA	31322
PURVIS EXTERIORS LLC	66 COLUMBIA DR		POOLER	GA	31322
QUAIL PRESERVE LLC	PO BOX 7442		SAVANNAH	GA	31418
QUALAWASH HOLDINGS LLC	P.O. BOX 5651		BISMARCK	ND	58506
QUALITY EDGE INC	550 3 MILE RD NW	SUITE E	GRAND RAPIDS	MI	49544
QUANEISHA SMITH	49 HARLEY DR		GARDEN CITY	GA	31408
QUATEZ ATEs	1020 TERRACE ST		SAVANNAH	GA	31415
QUENTIN EICHELBERGER	19 A SMITH AVE		GARDEN CITY	GA	31408
QUICK LOCK CENTER LLC	PO BOX 7709		GARDEN CITY	GA	31418
QUICK RX DRUGS INC	P. O. BOX 7709		GARDEN CITY	GA	31418
QWANESHIA FAIRCHILD	117 BORDEAUX LN		SAVANNAH	GA	31419
R & B JAIME INC	PO BOX 60252		SAVANNAH	GA	31420

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R & L HOLDINGS LLC	54 BLUFF VIEW DR		RICHMOND HILL	GA	31324
R & S LOGISTICS INC	PO BOX 10628		KNOXVILLE	TN	37939
R B BAKER CONTAINER YARD LLC	70 SHIRLEY B JAMES DR		SAVANNAH	GA	31408
R R M K LLC	PO BOX 7512		SAVANNAH	GA	31418
R. L. BACON III	4707 OGEECHEE RD		GARDEN CITY	GA	31405
R. L. GRIFFIN	412 OAK STREET		GARDEN CITY	GA	31408
R.C. UPCHURCH	103 KNOLL LANE		MARYVILLE	TN	37804
R.J. YOUNGBLOOD	63 LEE AVENUE		GARDEN CITY	GA	31408
R.M. ADAMS	130 AZALEA AVENUE		GARDEN CITY	GA	31408
RACETRAC INC	RACETRAC C/O ENGIE IMPACT	PO BOX 2440	SPOKANE	WA	99210
RACHAEL SPITLER	895 OLD AIRPORT RD		DOUGLASSVILLE	PA	19518
RACHEL & MELSHIA ISAIAH WELLS	118 BROWN THRUSH ROAD		SAVANNAH	GA	31419
RACHEL HENDRICKS	17 DANIEL AVE		GARDEN CITY	GA	31408
RACHEL NEWSOME	65 NELSON AVE		GARDEN CITY	GA	31408
RACHEL TINSLEY	47 BRAMPTON RD		GARDEN CITY	GA	31408
RAFAEL A LOPEZ	109 CHATHAM VILLA DR		GARDEN CITY	GA	31408-7548
RAFAEL BOTELLO NAVA	81 SHADY LN		GARDEN CITY	GA	31408
RAFAEL BOTELLO	68 HARLEY DR		GARDEN CITY	GA	31408
RAFAEL RUIZ	25 SHADY LANE		GARDEN CITY	GA	31408
RAKIEM MILLER	126 OGLESBY AVE		GARDEN CITY	GA	31408
RALIK SINGLETON	456 BIG HILL RD		GARDEN CITY	GA	31408
RALLINGS INVESTMENT PROPERTIES LLC	PO BOX 316		RICHMOND HILL	GA	31324
RALPH DEASE	338 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
RAMIRO C. GARCIA	0162 VARNEDOE AVE		GARDEN CITY	GA	31408
RAMON JAIME	24 HERTY AVE		GARDEN CITY	GA	31408
RAMON RAMOS	9 VILLAGE DR		GARDEN CITY	GA	31408
RANDALL CUREY	1221 OLIVER-KILDARE RD		NEWINGTON	GA	30446
RANDALL FRANTZ	2065 ENON RD		MORGANTON	NC	28655
RANDALL HOUSER	PO BOX 7176		GARDEN CITY	GA	31408
RANDALL KICKLIGHTER	44 LYNN DRIVE		GARDEN CITY	GA	31408
RANDALL STRICKLAND	300 BLUE MOON XING	APT 7202	POOLER	GA	31322
RANDELL & DEANS GYM	525 HIGHWAY 80		GARDEN CITY	GA	31408
RANDELL WARMAN ESTATE OF	1360 ALLATOONA LANE		RINCON	GA	31326
RANDY C WILLIAMS	81 LYNN AVE		GARDEN CITY	GA	31408
RANDYN MYRICK AND ROBERT BROWN	118 SALT CREEK RD	LOT # D	GARDEN CITY	GA	31405
RAPLH & BARBARA BOLCH	PO BOX 60453		SAVANNAH	GA	31420
RAQUEL PIEDADE	304 PALM COAST PKWY NE	APT 104	PALM COAST	FL	32137
RASHARD MATHER	99 GATEWAY BLVD. WEST	# 827	SAVANNAH	GA	31419
RASHEEDAH MOULTRIE	317 MAIN ST		GARDEN CITY	GA	31408
RASHEEM WHITE	116 VARNEDOE AVE		GARDEN CITY	GA	31408
RAV CAPITAL LLC	351 QUEENS WAY		ELLABELL	GA	31308
RAWLS REALTY INC	130 CANAL STREET	SUTE 304	POOLER	GA	31322
RAY CARTER	4118 AUGUSTA RD		GARDEN CITY	GA	31408-7548
RAYFIELD SHAVERS	328 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
RAYMOND FRAZIER	355 PRISCILLA D THOMAS WAY	LT # 06	GARDEN CITY	GA	31408
RAYMOND WILEY	91 ROSEMONT ST		HARTFORD	CT	6120
RAYMOND WILLIAMS	219 ISLAND FIELD ROAD		GUYTON	GA	31312
RAYNARD ANDREWS & LASHON SMITH	2730 KENTWOOD FOREST CT		CHESTER	VA	23831
RAYNARD ANDREWS	2730 KENTWOOD FOREST CT		CHESTER	VA	23831
REALTY INCOME CORPORATION, ENGIE INSIC	11995 EL CAMINO REAL		SAN DIEGO	CA	92130
REBA J. JONES	87 SMITH AVENUE		GARDEN CITY	GA	31408
REBECCA BENITEZ-FIGUEROA	37 BISHOP AVE		GARDEN CITY	GA	31408
REBECCA HARRIS & CAROLYN CLAY	73 THORNTON ST		ALBANY	NY	12206
REBECCA JONES	443 HENSON AVE		COLUMBUS	GA	31907
REBECCA KEMP	2601 GOVERNOR ST		GARDEN CITY	GA	31408
REBECCA MCCLAIN	134 SOUTHGATE DRIVE		ELIZABETHTOWN	TN	37643
REBECCA TANNER-RUSSELL	36 SMITH AVE		GARDEN CITY	GA	31408
RECO L LANG	20 HICKORY DR		GARDEN CITY	GA	31408
REDDEN L KICKLIGHTER	5108 PINELAND DR		GARDEN CITY	GA	31405
REDEEM FELLOWSHIP CHRISTIAN CENTER	P.O. BOX 2462		SAVANNAH	GA	31402
REEVES CONSTRUCTION COMPANY	250 PLEMMONS RD		DUNCAN	SC	29334
REGGIE GADSON	100 CAMELLIA AVE		GARDEN CITY	GA	31408
REGINALD JONES	510 OAK ST		GARDEN CITY	GA	31408
REGINALD K. WILLIAMS	332 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
REGINALD SMITH	3902 FIFTH STREET		GARDEN CITY	GA	31408
REID RUSSELL	PO BOX 72		MELDRIM	GA	31318
REMOTE TECHNOLOGY SECURITY SERVICES	1101 CHATHAM PARKWAY	# A-1	GARDEN CITY	GA	31408-7548
RENE & MICHELE BARRAS	82 VARNEDOE AVE.		GARDEN CITY	GA	31408
RENEE ALVARADO	19 SMITH AVE		GARDEN CITY	GA	31408
RENEE HANBERRY	4116 SIXTH ST		GARDEN CITY	GA	31408
RETA B. WOODS	126 NELSON AVENUE		GARDEN CITY	GA	31408
REWIS FREYERMUTH	46 FALKLAND AVE		SAVANNAH	GA	31407
REYNALDO PUERTO	4005 THIRD STREET		GARDEN CITY	GA	31408

Exhibit A

RHONDA BRANTLEY	3704 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
RHONDA SCOTT	15 SMITH AVE		GARDEN CITY	GA	31408
RHONDA SMITH	316 WINDMILL DR		RINCON	GA	31408
RHONDA STONE	112 HARDEEVILLE RD		SAVANNAH	GA	31407
RICARDO ROMAN	0021 SHADY LANE		GARDEN CITY	GA	31408
RICHARD A. NESMITH	8425 MEADOWGROVE LANE		GAINESVILLE	GA	30506
RICHARD A. RAGAN	47 ROMMEL AVENUE		GARDEN CITY	GA	31408
RICHARD C. BRYANT	83 HARLEY DR		GARDEN CITY	GA	31408
RICHARD C. JONES Jr.	76 SMITH AVENUE		GARDEN CITY	GA	31408
RICHARD D HARN	PO BOX 427		RINCON	GA	31326
RICHARD D. O'NEAL JR.	121 ROMMEL AVENUE		GARDEN CITY	GA	31408
RICHARD F. HARRIS	100 E MONTGOMERY XRD	STE B	SAVANNAH	GA	31406
RICHARD F. ROBBINS JR.	P.O. BOX 7464		GARDEN CITY	GA	31418
RICHARD FERRARO	747 HWY 30		PORT WENTWORTH	GA	31407
RICHARD LEWIS	2616 HIGHWAY 80		GARDEN CITY	GA	31408
RICHARD M. KESSLER	145 AZALEA AVENUE		GARDEN CITY	GA	31408
RICHARD MORGAN HICKS	6730 TAYLOR CT		MONTGOMERY	AL	36117
RICHARD O. MITCHELL	1706 WILMINGTON ISLAND RD		SAVANNAH	GA	31410
RICHARD STONE	108 ROSA LANE		SAVANNAH	GA	31419
RICK CULBRETH	PO BOX 2440		SPOKANE	WA	99210
RICKY ANDERSON	2402 SHAW Ave # A		GARDEN CITY	GA	31408
RICKY NUNN	110 AZALEA AVE		GARDEN CITY	GA	31408
RICKY PREVATT	559 SUNCREST BLVD		SAVANNAH	GA	31410
RIGOBERTA NAVA	68 HARLEY DR		GARDEN CITY	GA	31408
RIGOBERTO & AURORA HERNANDEZ	0079 SHADY LANE		GARDEN CITY	GA	31408
RIGOBERTO VELASCO	2611 HIGHWAY 80 WEST		GARDEN CITY	GA	31408-7548
RINCHEM COMPANY INC	C/O CONCUR INVOICE CAPTURE	10700 PRAIRIE LAKES DRIVE	EDEN PRAIRIE	MN	55344
RIVER ANTONIA OLIVAS QUIROZ	464 SAWMILL RD		HARDEEVILLE	SC	29927
RIVERS MATILDA	206 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
RIZSHELLE BRENNEN	319 CHATHAM VILLA DR		GARDEN CITY	GA	31408
RJKA QUICK LOCK LLC	45 COVE DR		SAVANNAH	GA	31419
RLW PROPERTIES LLC	PO Box 5651		BISMARCK	ND	58506
ROBBIE HYDER	86 ROMMEL Ave		GARDEN CITY	GA	31408
ROBERT A DELOACH II	24 AZALEA AVE		GARDEN CITY	GA	31408
ROBERT B BAKER	100 MORGAN INDUSTRIAL BLVD.		GARDEN CITY	GA	31408
ROBERT BRISCOE CRONIN	5106 OGEECHEE RD		GARDEN CITY	GA	31405
ROBERT CARPENTER	1331 BRIDGEWATER DR		SAVANNAH	GA	31419
ROBERT D RINGER	20 HICKORY DRIVE		GARDEN CITY	GA	31408
ROBERT D. COOLER	0041 LYNN DR		GARDEN CITY	GA	31408
ROBERT DIXON	318 CHATHAM VILLA DR		GARDEN CITY	GA	31408
ROBERT E. WILDER	7543 ODIS YARBOROUGH RD		GLEN ST. MARY	FL	32040
ROBERT F. SMITH II	15 WALLBERRY ST.		GARDEN CITY	GA	31408
ROBERT HALL & LANELL EDGE	805 ROBIN DRIVE		POOLER	GA	31322
ROBERT HAMILTON	2334 SUMAC DR		AUGUSTA	GA	30906
ROBERT INGRAM	4117 FIFTH St # A		GARDEN CITY	GA	31408
ROBERT J. ARMSTRONG JR.	48 AZALEA AVE		GARDEN CITY	GA	31408
ROBERT J. LINDBLAD	26 LAS TUNAS CIRCLE		SAVANNAH	GA	31419-1318
ROBERT JONES Jr.	156 SMITH AVE		GARDEN CITY	GA	31408
ROBERT K. BECK	P. O. BOX 1806		SAVANNAH	GA	31402
ROBERT L GILLIS	113A SALT CREEK ROAD		SAVANNAH	GA	31405
ROBERT L. MCMILLER	77 MAIN STREET		GARDEN CITY	GA	31408
ROBERT M AUNER	109 SHADY LANE		GARDEN CITY	GA	31408
ROBERT M CHU	PO BOX 626		POOLER	GA	31322
ROBERT PEEPLES JR	161 SMITH AVE		GARDEN CITY	GA	31408
ROBERT REESE	61 VARNEDOE AVENUE		GARDEN CITY	GA	31408
ROBERT REGAN	19 SMITH AVE # A		GARDEN CITY	GA	31407
ROBERT ROBERTS	160 SMITH AVE		GARDEN CITY	GA	31408
ROBERT ROBINSON	50 HARLEY DR		GARDEN CITY	GA	31408
ROBERT SAPP JR.	191 SAYLE LANE		RICHMOND HILL	GA	31324
ROBERT SCARBOROUGH	225 ARCHER RD		STATESBORO	GA	30461
ROBERT SMITH C/O BERTHA GIBBONS	18 BURKE AVE		SAVANNAH	GA	31408
ROBERT W. BRYAN	98 ROMMEL AVENUE		GARDEN CITY	GA	31408
ROBERT WIGGINS	168 COLEMAN LOOP		HARDEEVILLE	SC	29927
ROBERT WILLIAMS	20 LEISURE DR		GARDEN CITY	GA	31408
ROBERTA & MELTON KENT	144 TWIN OAK DR		GUYTON	GA	31302
ROBERTO GUZMAN	0016 HARLEY DR		GARDEN CITY	GA	31408
ROBERTO WIESNER	27 STALWICK DR		POOLER	GA	31322
ROBERTS GA LAND SAVANNAH LLC	PO BOX 5507		ROCKVILLE	MD	20855
ROBERTS OXYGEN CO., INC	30 W. CHATHAM COURT		GARDEN CITY	GA	31408
ROBERTS PROPERTIES CONSTRUCTION INC	375 NORTHRIDGE RD	SUITE 330	ATLANTA	GA	30350
ROBERTS TRUCK CENTER INC	P.O. BOX 7386		GARDEN CITY	GA	31418
ROBIN B. PINCKNEY	4023 LOUISVILLE RD		GARDEN CITY	GA	31408
ROBIN POORE	38 RUSSELL AVENUE		GARDEN CITY	GA	31408

Exhibit A

ROBIN STONE	4208 LOUISVILLE RD		GARDEN CITY	GA	31408
ROBIN WALDEN BELL	125 LIVE OAK LANE		GARDEN CITY	GA	31408
ROBIN YOUNG	45 VARNEDOE AVE		GARDEN CITY	GA	31408
ROCHELLE COATNEY	164 SEBASTIAN LANE		STATESVILLE	NC	28677
ROCKHILL MANAGEMENT, LLC	1632 1ST AVENUE	# 20583	NEW YORK	NY	10128
ROCKHILL VENTURES LLC	1632 1ST AVE # 20583		NEW YORK	NY	10028
ROD D. & FAWCETT CLAIRE SPANN	4 BROOMSEDGE LN		SAVANNAH	GA	31411
RODNEY D. WILLIFORD	204 OLMSTEAD PL		GARDEN CITY	GA	31408
RODOLFO A. PINEDA	13 LEISURE DR		GARDEN CITY	GA	31408
RODOLFO NAVA	22 SHADY LANE		GARDEN CITY	GA	31408
ROGER B JONES	PO BOX 711		HARDEEVILLE	SC	29927
ROGER BOWERSOX	18 NELSON AVE		GARDEN CITY	GA	31408
ROGER D. GOLLIHUE	40 HARRELL DRIVE		GARDEN CITY	GA	31408
ROGER M. AMERSON	84 VARNEDOE AVENUE		GARDEN CITY	GA	31408
ROGER VAZQUEZ MARROQUIN	48 RUSSELL AVE		GARDEN CITY	GA	31408
ROGERS MECHANICAL CONTRACTORS	PO BOX 6329		DOUGLASVILLE	GA	30154
ROLAND DENMARK	158 SAN MARCO DRIVE		TYBEE ISLAND	GA	31328
ROLLS ROYCE CORP FLIGHT TEST	PO BOX 420		INDIANAPOLIS	IN	46206
ROLYN COMPANIES INC	5706 FREDERICK AVE		ROCKVILLE	MD	20852
ROMINE ENTERPRISES LLC	5213 AUGUSTA RD		GARDEN CITY	GA	31408
ROMONDO STEWART	3202 SKIDAWAY ROAD		SAVANNAH	GA	31404
RONALD & MICHELLE WILSON	149 PALMETTO DR		RINCON	GA	31326
RONALD B. LAMBERT	2619 WOODLAWN AVE		GARDEN CITY	GA	31408
RONALD GROSS	1102 AUGUSTA AVE		SAVANNAH	GA	31415
RONALD H. SMILEY	0538 TALMADGE AVE		GARDEN CITY	GA	31408
RONALD HARRIS	4115 SEVENTH STREET		GARDEN CITY	GA	31408
RONALD J. HICKS	755 S. RODGERS	# 1306	POOLER	GA	31322
RONALD L MCINTOSH	1182 BELLE BLUFF RD NE		TOWNSEND	GA	31331
RONALD RAMSEY	51 RUSSELL AVE		GARDEN CITY	GA	31408
RONALD RAY	510 OAK ST		GARDEN CITY	GA	31408
RONALD S. EDWARDS	173 AZALEA AVENUE		GARDEN CITY	GA	31408
RONALD W. EDWARDS JR.	120 GRAND VIEW DRIVE		POOLER	GA	31322
RONALD WHITE	11 LEON VILLAGE RD.		GARDEN CITY	GA	31408
RONELLA C BEASLEY	608 TALMADGE AVE		SAVANNAH	GA	31408
RONNIE WILLIFORD	9 RONNIE AVENUE		GARDEN CITY	GA	31408
ROSA E PEREZ	20 SHADY LANE		GARDEN CITY	GA	31408
ROSA GRIFFIN	75 SHADY LANE		GARDEN CITY	GA	31408
ROSALBA FERNANDEZ	44 NELSON AVE		GARDEN CITY	GA	31408
ROSE E SANDERS	4713 OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
ROSE M PETIT	47 LYNN AVE		GARDEN CITY	GA	31408
ROSEANN JOHNSON	2307 GODBEE AVE		GARDEN CITY	GA	31408
ROSELLA GADSON	25 MINIS AVE		GARDEN CITY	GA	31408
ROSEMARIE WATERS	312 GRIFFIN AVENUE		GARDEN CITY	GA	31408
ROSEMARY WALKER	2137 WESTLAKE AVENUE		SAVANNAH	GA	31405
ROSETTA B CODY	4109 5TH ST		SAVANNAH	GA	31408
ROSETTA SHELL EVANS	50 EAGLE ST	APT 302	SAVANNAH	GA	31415
ROSHIDA S HORNE	4117 FIRST ST		GARDEN CITY	GA	31408
ROSITA MARTINEZ	105 BARBADOS CIRCLE		GUYTON	GA	31312
ROUSHS DELIVERY SERVICE INC	32 VISTA POINT DRIVE		SAVANNAH	GA	31406
ROUX REALTY LLC	2222 EAST 57TH STREET		SAVANNAH	GA	31404
ROWLAND SECKINGER	211 SALT CREEK RD		GARDEN CITY	GA	31405
ROXANA M SERRANO	24 LEISURE DRIVE		GARDEN CITY	GA	31408
ROXANNE STARKE	512 OLD RIVER RD		BLOOMINGDALE	GA	31302
ROXIE MAXWELL SAMPSON	249 BYCK AVE		GARDEN CITY	GA	31408
ROY & MELANIE HOWARD	2613 GOVERNOR STREET		GARDEN CITY	GA	31408
ROY C. GILLIKIN	108 AZALEA AVENUE		GARDEN CITY	GA	31408
ROY J. BARRAS	12 HERTY AVENUE		GARDEN CITY	GA	31408
ROY L LEE	41 MINUTEMAN DR		BLUFFTON	SC	29910
ROY W. LYNN JR.	531 TALMADGE AVE.		GARDEN CITY	GA	31408
RPM COIN LAUNDRY LLC	P. O. BOX 1401		RIDGELAND	SC	29936
RR LANDIS	26 WEST CHATHAM INDUSTRIAL CT		GARDEN CITY	GA	31408
RRG OF JACKSONVILLE LLC	525 SOUTH FLAGLER DR	SUITE 201	WEST PALM BEACH	FL	33401
R'S AUTO REPAIR AND CARE	5125 AUGUSTA RD		GARDEN CITY	GA	31408
RSG ENTERPRISES LLC	1335 LYNNAH Ave # 117		GARDEN CITY	GA	31408
RUBEN MUNOZ OLIVAREZ	4116 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
RUBY G. SMITH	320 TALMADGE AVENUE		GARDEN CITY	GA	31408
RUFUS & MICHELLE BARTLEY	201 SALT CREEK RD		GARDEN CITY	GA	31405
RUFUS EARL WILSON	122 SALT CREEK RD	LT B	GARDEN CITY	GA	31408
RUFUS PETERS	5021 AUGUSTA ROAD		GARDEN CITY	GA	31408
RUSHING ELECTRIC COMPANY INC	411 HIGHWAY 80		GARDEN CITY	GA	31408
RUTH BOGGS	506 TALMADGE AVENUE		GARDEN CITY	GA	31408
RUTH PIRETTI	3107 FAIRBORN COURT	MAIL BOX 114	BLOOMINGDALE	GA	31302
RYAN ANDREW MOTES	1307 HEIDT AVE		GARDEN CITY	GA	31408

Exhibit A

RYAN BRYANT	1602 DEAN FOREST ROAD	LOT H29	GARDEN CITY	GA	31408
RYAN EDENFIELD	401 BUNYAN KESSLER RD		RINCON	GA	31326
RYAN MCNEIL	615 HIGHWAY 80 # 1/2		GARDEN CITY	GA	31408-7548
S R CONTRUCTION SERVICES INC	735 SANDHILL RD		BROOKLET	GA	30415
SA RECYCLING LLC	1359 CENTRAL AVE		EAST POINT	GA	30344
SABRINA HALLET	1335 LYNNAH AVE	SUITE 101	GARDEN CITY	GA	31408
SABRINA HAWLEY	4541 LOUISVILLE RD		GARDEN CITY	GA	31408
SABRINA WILLIAMS	34 AZALEA AVE		GARDEN CITY	GA	31408
SABRIYA SCOTT	PO BOX 3792		SAVANNAH	GA	31414
SADIE WILEY BROWN	206 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
SAFETY KLEEN CORP. BLD#1&2	P. O. BOX 9149		NORWELL	MA	2061
SAGZ LLC DBA ZEROREZ	5320 W 23RD ST SUITE 100		ST LOUIS PARK	MN	55416
SAIA MOTOR FREIGHT LINES LLC	11465 JOHNS CREEK PARKWAY	SUITE 400	JOHNS CREEK	GA	30097
SAILORMEN INC	9500 SOUTH DADELAND BOULEVARD	SUITE 800	MIAMI	FL	33156
SALATHIA WALKER	8 LEON VILLAGE RD		GARDEN CITY	GA	31408
SALLIE BOWERS	325 BYCK AVENUE		GARDEN CITY	GA	31408
SALLIE CUNNINGHAM	12 ROMMEL AVE		GARDEN CITY	GA	31408
SALLY WALLACE	141 BUCKHALTER RD		SAVANNAH	GA	31405
SALOMON TINAJERO CERVANTES	26 VARNEDOE AVE		GARDEN CITY	GA	31408
SALT CREEK FARMS LLC	331 SALT CREEK RD		GARDEN CITY	GA	31405
SAM PATEL	1008 YOUNG WAY		RICHMOND HILL	GA	31324
SAMANTHA BARTLETT	217 SALT CREEK RD		GARDEN CITY	GA	31405
SAMANTHA LULJAK	212 CHATHAM VILLA DR		GARDEN CITY	GA	31408
SAMI SARYOU	4053 KESSLER AVE		GARDEN CITY	GA	31408
SAMMIE KELLY	405 OAK ST		GARDEN CITY	GA	31408
SAMUEL GIBBONS	207 WHEATHILL RD		SAVANNAH	GA	31408
SAMUEL J. KNIGHTON	220 OLMSTEAD PLACE		GARDEN CITY	GA	31408
SAMUEL L. KELLY	2621 THIRTEENTH ST		GARDEN CITY	GA	31408
SAMUEL RAY FAIRLEY	73 LYNN AVE		GARDEN CITY	GA	31408
SAMUEL SMALLS & ELIS YOUMANS	1405 HEIDT AVE		GARDEN CITY	GA	31408
SAN BAO LLC	872 WATERFORD LANDING RD		RICHMOND HILL	GA	31324
SANCTUARY OF PRAISE CHRISTIAN ASSEMBLY	PO BOX 23075		SAVANNAH	GA	31403
SANDRA & BERNARD REWIS	76 ISLAND VIEW CT		RICHMOND HILL	GA	31324
SANDRA EDWARDS	1605 ROSEMARY ST		SAVANNAH	GA	31415-7827
SANDRA ELIZABETH ATKINSON	104 SAINT THOMAS DR		RINCON	GA	31326
SANDRA FLOWERS	819 E PARK AVE		SAVANNAH	GA	31404
SANDRA L. BLISSETT	44 AZALEA AVENUE		GARDEN CITY	GA	31408
SANDRA LEWIS	311 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
SANDRA WRIGHT	2209 SPIVEY AVE		GARDEN CITY	GA	31408
SANDRA Y DAVIS	25 A LYNN DR		GARDEN CITY	GA	31408
SANTOS RODRIGUEZ	44 AZALEA AVE		GARDEN CITY	GA	31408-7548
SAPAN TRADING LLC	213 W-US HWY 80		GARDEN CITY	GA	31408
SARA STRINGER	111 E. MELL STREET	APT # 10	POOLER	GA	31322
SARAH ANN & WALTERREAN SALLEY	146 SOUTH ROBINHOOD DR		SAVANNAH	GA	31406
SARAH BYNES	235 WATER OAK WAY		GARDEN CITY	GA	31408
SARAH CAPPUCCITTI	3306 MONTVIEW AVE		CHATTANOOGA	TN	37411
SARAH FORBES	102 LIVE OAK LANE		GARDEN CITY	GA	31408
SARAH JANE WILKINSON	113 CAMELLIA AVE		GARDEN CITY	GA	31408
SARAH JANE WILKINSON	406 MAPLE STREET		BLOOMINGDALE	GA	31302
SARANGPUR DADA LLC	175 MAIN ST		GARDEN CITY	GA	31408
SAUL HERNANDEZ GARCIA	40 NELSON AVENUE		GARDEN CITY	GA	31408
SAUL PEREZ	149 ROMMEL AVE		GARDEN CITY	GA	31408
SAUNDRA KEY-BALL	129 HERITAGE WAY		SAVANNAH	GA	31419
SAUNDRA MCDOWELL	35 WOODFORD RESERVR DR		POOLER	GA	31322
SAVAN ENTERPRISES INC	1212 HIGHWAY 80		GARDEN CITY	GA	31408
SAVANA MOORE	88 ROMMEL AVE		GARDEN CITY	GA	31408
SAVANNAH 2 LLC	336 W US HWY 30	SUITE 201	VALPARAISO	IN	46385
SAVANNAH AA LLC	2551 FERNWOOD AVE		LYNWOOD	CA	90262
SAVANNAH AUTO INC	5400 ABERCORN ST		SAVANNAH	GA	31405
SAVANNAH BOLT & SCREW CO	A-JAX CO, INC. ATTN: ACCTS PAYABLE	1500 E 8TH ST	JACKSONVILLE	FL	32206-5406
SAVANNAH BOULTON	4 DANIEL AVE		GARDEN CITY	GA	31408
SAVANNAH CARTAGE INC	PO BOX 4086		PROT WENTWORTH	GA	31407
SAVANNAH COMMUNICATION	P.O. BOX 7328		GARDEN CITY	GA	31418
SAVANNAH CONNECTORS,INC	P. O. BOX 7207		CHARLOTTE	NC	28241
SAVANNAH DENTAL ASSOC.	4 HARRELL Dr		GARDEN CITY	GA	31408
SAVANNAH ENTERPRISE TRUCKING CO	P. O. BOX 7521		GARDEN CITY	GA	31418
SAVANNAH EQUIPMENT SPECIALISTS LLC	411 TELFAIR RD	SUITE B	SAVANNAH	GA	31415
SAVANNAH HEALTHY VENDING LLC	208 CHRISTIE ROAD		SAVANNAH	GA	31410
SAVANNAH MATTHEWS	21 RUSSELL AVE		GARDEN CITY	GA	31408
SAVANNAH MPE COMMERCIAL LLC	1306 HEIDT AVE	UNIT C	GARDEN CITY	GA	31408
SAVANNAH PET CEMETARY INC	7 SALT CREEK RD		GARDEN CITY	GA	31408
SAVANNAH RIVER LOGISTICS	PO BOX 36		SAVANNAH	GA	31402
SAVANNAH TANK & EQUIPMENT CORP	1517 TELFAIR RD		GARDEN CITY	GA	31415

Exhibit A

SAVANNAH TRANSPORTATION PARTNERS I LL	PO BOX 96001	CAMDEN	NJ	8101
SAVANNAH TRUCK SALES	5215 AUGUSTA ROAD	SAVANNAH	GA	31408
SBS FIELDS ENTERPRISES LLC	398 CARONI DR	RINCON	GA	31326
SCHNEIDER NATIONAL	PO BOX 2500	GREEN BAY	WI	54306-2500
SCOTT & ELAINE NELSON	8 YELLOW WARBLER CT	SAVANNAH	GA	31419
SCOTT ATCHINSON	114 WHISPERING PINES COURT	SAVANNAH	GA	31405
SCOTT BRIDGE COMPANY INC.	2641 INTERSTATE DRIVE	OPELIKA	AL	36801
SCOTT GEORGE	154 AZALEA AVENUE	GARDEN CITY	GA	31408
SCOTT MCCLENDON	73 AZALEA AVE	GARDEN CITY	GA	31408
SCOTT REYNOLDS	312 BIG HILL ROAD	GARDEN CITY	GA	31408
SCOTT SELMAN	2620 GOVERNOR ST	GARDEN CITY	GA	31408
SCOTT SHEFFIELD	103 NELSON AVE	GARDEN CITY	GA	31408
SCOTTIE YAWN	4915 A PINELAND DR.	SAVANNAH	GA	31405
SDI OF GC LLC	245 ARCHIE DR	ALBANY	GA	31707
SEABREEZE EXPRESS INC	100 N COLUMBIA AVE	RINCON	GA	31326
SEAN D. THURMAN	97 SMITH AVE	GARDEN CITY	GA	31408
SEAPORT PROPERTY GROUP, LLC	525 TELFAIR ROAD	GARDEN CITY	GA	31408
SEBREANA PLUNKETT	2720 RYALS ST	SAVANNAH	GA	31405
SEDATRA BADGER	48 LEE AVE	GARDEN CITY	GA	31408
SEFERINO ORTIZ	27 VARNEDOE AVE	GARDEN CITY	GA	31408
SENR POLLO LLC	4608 AUGUSTA ROAD	GARDEN CITY	GA	31408
SETH LAKEN	0103 LIVE OAK LANE	GARDEN CITY	GA	31408
SEW MUCH MORE	4831 A AUGUSTA RD	GARDEN CITY	GA	31408
SHAE'QUON WHITE	49 HARLEY DR	GARDEN CITY	GA	31408
SHAMEKA BRUMFIELD	4021 SECOND ST	GARDEN CITY	GA	31408
SHAMICCA HAMILTON	2 LEON VILLAGE DR	GARDEN CITY	GA	31408
SHAMIKA BLAND	510 OAK ST	GARDEN CITY	GA	31408
SHANA ONEAL	34 LEON VILLAGE ROAD	GARDEN CITY	GA	31408
SHANEEKAH JOHNSON	2322 E 40TH STREET	SAVANNAH	GA	31404
SHANELL RHODES	209 OLMSTEAD PL	GARDEN CITY	GA	31408
SHANETHA HARRIS	56 KELLY HILL RD	GARDEN CITY	GA	31408
SHANICE WHITE	406 BIG HILL ROAD	SAVANNAH	GA	31408
SHANIKA DAVID	27 LEISURE DR	GARDEN CITY	GA	31408
SHANNON HOLMAN	PO BOX 301	SAVANNAH	GA	31402
SHANTAE JONES	48 LEE AVENUE	GARDEN CITY	GA	31408
SHANT'E N SMITH	306 CHATHAM VILLA DE	GARDEN CITY	GA	31322
SHAQUILLE BARROWS	221 PRISCILLA D THOMAS WAY # B	GARDEN CITY	GA	31408
SHARHONDA MCDUFFIE	50 RUSSELL AVE	GARDEN CITY	GA	31408
SHARI JOHN	1324 GRACE DR	SAVANNAH	GA	31408
SHARON CORTER	504 SHARON PARK Dr	GARDEN CITY	GA	31408
SHARON GALLET	3 HICKORY DRIVE	GARDEN CITY	GA	31408
SHARON O'NEILL BROWNING	127 SMITH AVENUE	GARDEN CITY	GA	31408
SHARON WAGNER	1 WALNUT HILL DR	OKATIE	SC	29909
SHARON WILCHER	106 BURNS WAY	SPRINGFIELD	GA	31329
SHASTOCO DOYLE	233 BYCK AVE	GARDEN CITY	GA	31408
SHAWANDA OR PATRICK JEFF	74 BAZEMORE AVE	GARDEN CITY	GA	31408
SHAWN G. GREEN	1000 SWEET BRIAR COURT	HINESVILLE	GA	31313
SHAWN KATTNER	28 SMITH AVE	GARDEN CITY	GA	31408
SHAWN MCCAUSLAND	118 BOWMAN Ave	GARDEN CITY	GA	31408
SHAWN MCKEE DBA THE MARSHVIEW GROU	29 MAXWELL CT	RICHMOND HILL	GA	31324
SHAWN PASSMORE	21 LEON VILLAGE DR	GARDEN CITY	GA	31408
SHAWNA FERGUSON CLEVELAND	10058 SW 221ST ST	MIAMI	FL	33190
SHAWNTEIL ANDERSON-SMALLS	9969 PINPOINT AVE	SAVANNAH	GA	31406
SHEARONDA FRINK	174 RICE MILL DR	SAVANNAH	GA	31419
SHEENA JENKINS	1808 CIMARRON ST	SAVANNAH	GA	31405
SHEILA RHANEY	38 HARRELL DRIVE	GARDEN CITY	GA	31408
SHEILA SELLERS & THERESA SCHOONOVER	413 JAMES ROAD	POOLER	GA	31322
SHELDON KELLY	1490 LITTLE NECK ROAD	SAVANNAH	GA	31419
SHELIA P ROBINSON	12601 LARGO DR	SAVANNAH	GA	31419
SHELLIA FLANAGAN	12 SALT CREEK ROAD	SAVANNAH	GA	31405
SHEMEKA PRESCOTT	1540 ELEANOR ST	SAVANNAH	GA	31415
SHERIKA JACKSON	302 DAVIS AVE	GARDEN CITY	GA	31408-7548
SHERMAN G. OLIVER	0036 BRAMPTON RD	GARDEN CITY	GA	31408
SHERRI MOORE	1016 ASH STREET EXT	SPRINGFIELD	GA	31329
SHERRILL ANDERSON	2402 SHAW AVENUE	GARDEN CITY	GA	31408
SHERRILL GILBERT	6 ROWE AVE	GARDEN CITY	GA	31408
SHERRY MCGRIFF	4025 SECOND ST	GARDEN CITY	GA	31408
SHERRY MOORE	11 ROMMEL AVE	GARDEN CITY	GA	31408
SHERWOOD HANKERSON	217 OLMSTEAD PLACE	GARDEN CITY	GA	31408
SHETEK A ROBINSON	12601 LARGO DR	SAVANNAH	GA	31419
SHIRAZ FURNITURE INC	109 MINIS Ave # D	GARDEN CITY	GA	31408
SHIRLEY A. ROBERSON	85 CAMELLIA AVENUE	GARDEN CITY	GA	31408
SHIRLEY ANN & ERVIN JOHNSON	30 LEONE AVE	GARDEN CITY	GA	31408

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SHIRLEY BLACK	303 OLMSTEAD PLACE		GARDEN CITY	GA	31408
SHIRLEY BLYTHER	311 PARADISE DRIVE		SAVANNAH	GA	31406
SHIRLEY BLYTHER	38 LEISURE DRIVE		GARDEN CITY	GA	31408
SHIRLEY CALHOUN	79 MAIN STREET		GARDEN CITY	GA	31408
SHIRLEY M. BING	3 HAWKINSVILLE RD		GARDEN CITY	GA	31408
SHIRLEY ROBERTS	202 BYCK AVENUE		GARDEN CITY	GA	31408
SHM DELAWARE PROPERTIES LLC	DBA WOODSPRING SUITES SAVANNAH	PO BOX 3891	JOHNSON CITY	TN	37602
SHOMARIE WELLINGTON	58 AZALEA AVE		GARDEN CITY	GA	31408
SHREE LAXMI SAVANNAH HOTEL, LLC.	4200 AUGUSTA RD		GARDEN CITY	GA	31408
SHREE'S CRAB BUCKET LLC	525 HIGHWAY 80 # E		GARDEN CITY	GA	31408
SHYAMAL MANAGEMENT	513 VICTORY DRIVE		POOLER	GA	31322
SHYRA TAYLOR	306 CHATHAM VILLA DR		GARDEN CITY	GA	31408
SIDCO ENTERPRISES LLC	13 BLUFF DR		SAVANNAH	GA	31406
SIDNEY M. SIMMONS	4120 THIRD ST		GARDEN CITY	GA	31408
SIDWASHERE, LLC	6602 ABERCORN	STE 102	SAVANNAH	GA	31405
SIERRA GRANT	106 LIVE OAK LANE		GARDEN CITY	GA	31408
SIGMA DEVELOPMENT LLC	14241 MIDLOTHIAN TURNPIKE #143		MIDLOTHIAN	VA	23113
SILVIA SWANN	85 VARNEDOE AVE		GARDEN CITY	GA	31408
SIMCOE AT MOSSWOOD LLC	PO BOX 2690		RICHMOND HILL	GA	31324
SIMS GC HOTEL LLC	103 S GODLEY STATION BLVD	STE 201	POOLER	GA	31322
SIRISH GIRI	115 LIVE OAK LN		GARDEN CITY	GA	31408
SISSON SCALE & EQUIPMENT CO INC	3018 HWY 17 N		MOUNT PLEASANT	SC	29466
SJC MEDICAL GROUP/GC	5354 REYNOLDS ST	SUITE 301	SAVANNAH	GA	31405
SJC REALTY LLC	129 RAYMOND ROAD		POOLER	GA	31322
SJR HOLDINGS LLC	321 EAST JONES ST		SAVANNAH	GA	31401
SKH PROPERTIES LLC	2 TIDE WATER WAY		SAVANNAH	GA	31411
SKYE'S THE LIMIT GA LLC	1563 ESTATE DRIVE		ELMONT	NY	11003
SKYLAR JEWELL	27 PIONEER POINT		BLUFFTON	SC	29910
SLAYTON COMBS 2 LLC	48 WEST MONTGOMERY XRD	STE 103	SAVANNAH	GA	31406
SLM WAREHOUSING GA5	16960 GALE AVE		CITY OF INDUSTRY	CA	91745
SLR INDUSTRIES LLC	210 CAROLAN ST		SAVANNAH	GA	31415
SMOKEYS BBQ	4006 AUGUSTA RD		GARDEN CITY	GA	31408
SNC PROPERTIES LLC	1624 DEAN FOREST RD		GARDEN CITY	GA	31408
SNIDER FLEET SOLUTIONS	PO BOX 16046		GREENSBORO	NC	27416
SOLIDEAL USA INC - CAMSO USA INC	PO BOX 410888		CHARLOTTE	NC	28241
SONDRA JONES	302 OAK STREET		GARDEN CITY	GA	31408
SONIA BICHARA	42 LEISURE DR		GARDEN CITY	GA	31408
SONORA MCNEIL	4102 FOURTH St		GARDEN CITY	GA	31408
SOPHIA HARDY	125 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
SOPHIE SIMMONS	18 ROBINHOOD DR		SAVANNAH	GA	31406
SOUTH COAST CONTRACTING GROUP INC	130 CANAL STREET	STE 404	POOLER	GA	31322
SOUTHEAST DOOR COMPANY INC	129 AIRPORT PARK DR		GARDEN CITY	GA	31408
SOUTHEAST INDUSTRIAL EQUIPMENT INC	PO BOX 39110		CHARLOTTE	NC	28278
SOUTHEAST PODERCOATING, INC	PO BOX 15448		SAVANNAH	GA	31416
SOUTHEAST UTILITIES OF GEORGIA INC	1020 FRANKE INDUSTRIAL DR.		AUGUSTA	GA	30909
SOUTHEASTERN AIR CONDITIONING CO INC	P.O. BOX 7768		GARDEN CITY	GA	31418
SOUTHEASTERN CARPENTERS TRAINING TRU	2840 NW 27 AVE		FT LAUDERDALE	FL	33311
SOUTHEASTERN INTEGRATED SOLUTIONS LL	7306 GA HIGHWAY 21	STE. 101-171	PORT WENTWORTH	GA	31407
SOUTHERN BELL TELEPHONE & TELE	PO BOX 182576		COLUMBUS	OH	43218
SOUTHERN CONTROLS INC	3511 WETUMPKA		MONTGOMERY	AL	36110
SOUTHERN EAGLE DISTRIBUTING LLC	1320 HIGHWAY 80 WEST		GARDEN CITY	GA	31408
SOUTHERN HARVEST PROPERTY & CASUALTY	7711 CENTER AVE	SUITE 200	HUNTINGTON BEACH	CA	92647
SOUTHERN PIPE & SUPPLY CO INC	1287 HWY 80E		POOLER	GA	31322
SOUTHERN REGION INDUSTRIAL REALTY INC	650 W PEACH TREE ST NW		ATLANTA	GA	30308
SOUTHSIDE FIRE DEPT	1399 DEAN FOREST RD		GARDEN CITY	GA	31405
SP BROWN PROPERTIES LLC	416 GLEASON CT		POOLER	GA	31322
SPARK WIRELESS-2340	5655 PEACHTREE PKWY	SUITE 100	NORCROSS	GA	30092
SPECTRUM GLASS AND CHEMICAL CORPORA	1460 W MCNAB ROAD		FORT LAUDERDALE	FL	33309
SPENCER REMIGIO	114 BENICIA LANE		GUYTON	GA	31312
SPEROS INC	1101 CHATHAM Pkwy		GARDEN CITY	GA	31408
SPIRIT MASTER FUNDING X, LLC	2727 N HARWOOD	SUITE 300	DALLAS	TX	75201
SSA DELAWARE LLC C/O PROP TAX DEPART	P.O. BOX 2440		SPOKANE	WA	99210-2440
SSC AIRPORT PARK, LLC	545 E YORK ST		SAVANNAH	GA	31401
SSR SAVANNAH HOLDINGS LLC	PO BOX 1864		ATHENS	GA	30603
STACEY CAREY	707 COVINGTON AVE		GARDEN CITY	GA	31408
STACEY PURVIS	4902 PINELAND Dr # F		GARDEN CITY	GA	31405
STACY LEWIS	21 HERTY AVE.		GARDEN CITY	GA	31408
STAFFORD NUT AND BOLT	PO BOX 2565		AUGUSTA	GA	30901
STANLEY L MOSLEY	4924 PINELAND DRIVE		GARDEN CITY	GA	31405
STATHAS RACING AND PERFORMANCE LLC	102 BURGESS RD		GARDEN CITY	GA	31408
STEAMLINE DRY CLEANERS	4717 US HWY 810 E #10		SAVANNAH	GA	31410
STEED FAMILY LP	2106 BISBEE AVE		GARDEN CITY	GA	31408
STEFFANOS LAND HOLDINGS LLC	420 TELFAIR RD		GARDEN CITY	GA	31415

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STELLA LOUISE & PAMELA ANDERSON	603 U S HIGHWAY 80 W		SAVANNAH	GA	31408
STEPHANIE BUSH	86 REDWALL CIRCLE		SAVANNAH	GA	31407
STEPHANIE BYRD	10 WALLBERRY ST		GARDEN CITY	GA	31408
STEPHANIE PIPKIN	106 SMITH Ave		GARDEN CITY	GA	31408
STEPHANIE POUGH	3 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
STEPHEN A. VAN WECHEL	0033 LYNN DR		GARDEN CITY	GA	31408
STEPHEN JONES	117 LIVE OAK LANE		GARDEN CITY	GA	31408
STEPHEN PASSIO	269 CARIBBEABN VILLAGE DR		GUYTON	GA	31312
STEPHEN WALKER	302 OLMSTEAD PL		GARDEN CITY	GA	31408
STEPHON REMLER CONSTRUCTION	PO BOX 13471		SAVANNAH	GA	31416
STEPPING OUT HAIR CARE & STYLING SALON	4318 AUGUSTA RD		GARDEN CITY	GA	31408
STEVE CLIFTON	125 AZALEA AVENUE		GARDEN CITY	GA	31408
STEVE RUSHING	2799 A HIGHWAY 80		GARDEN CITY	GA	31408
STEVEN & CAROLYN THOMPSON	66 MILL RUN TERRACE		RICHMOND HILL	GA	31324
STEVEN E. LAVANT	355 LT 1 PRISCILLA D. THOMAS WAY		GARDEN CITY	GA	31408
STEVEN JENKINS	4125 B SIXTH ST		GARDEN CITY	GA	31408
STEVEN KIMBRELL	92 LOGAN CT SE		LUDOWICI	GA	31316
STEVEN LEWIS	127 SALT CREEK Rd # A		GARDEN CITY	GA	31405
STEVEN MUNN	238 W MAGNOLIA AVE		SAVANNAH	GA	31419
STEVEN R. BAZEMORE	2305 GODBEE AVE		GARDEN CITY	GA	31408
STEVEN RUSCOE	190 WILLOW DR		GUYTON	GA	31322
STRATEGIC INVESTMENT ADVISORS LLC	20 TOWNE DRIVE	STE 129	BLUFFTON	SC	29910
STREETS & SONS TIRE & AUTO REPAIR	10407 ABERCORN ST		SAVANNAH	GA	31419
STYLISH LITTLES	0055 HARLEY DR.		GARDEN CITY	GA	31408
SUAVE HOUSE BARBER SHOP LLC	109 MINIS AVE	SUITE C-4	GARDEN CITY	GA	31408
SUBSTANCE ABUSE TESTING OF SAVANNAH	1444 DEAN FOREST RD	SUITE B	GARDEN CITY	GA	31405
SUBWAY	4802 AUGUSTA RD		GARDEN CITY	GA	31408-7548
SUE FIELDS	152 DEAN FOREST ROAD		GARDEN CITY	GA	31408
SUNBELT RENTALS INC	220 STONERIDGE DR	STE 201	COLUMBIA	SC	29210-8018
SUNCOAST PROPERTIES	PO BOX 60729		SAVANNAH	GA	31420
SUNIL PATEL	357 MAIN ST		GARDEN CITY	GA	31408
SUNITABEN DAVE	317 JESSICA LANE		RINCON	GA	31326
SUNNY DAZE INVESTMENTS LLC	1309 2ND AVE		TYBEE ISLAND	GA	31328
SUNNY LAWSON	80 LYNN AVE		GARDEN CITY	GA	31408
SUPER LUMBER INC	2352 W REDWOOD DR		CHANDLER	AZ	85248
SUPERBIKE SPECIALTIES LLC	PO BOX 7359		SAVANNAH	GA	31418
SUSAN B BEDELL	111 KICKLIGHTER WAY		GARDEN CITY	GA	31408
SUSAN GLOVER	673 PINE BARREN RD		POOLER	GA	31322
SUSAN HUDGENS	3705 CORTE MADERA AVE		MODESTO	CA	95356
SUSAN M. HAMILTON	72 SHADY LANE		GARDEN CITY	GA	31408
SUSAN Q WHITE	133 AZALEA AVENUE		GARDEN CITY	GA	31408
SUSAN R COBB	14 BRIARWOOD DR		SAVANNAH	GA	31408
SUSIE ANNA EDWARDS & REBECCA RAY	426 BIG HILL ROAD		GARDEN CITY	GA	31408
SUSIE ANNA EDWARDS	426 BIG HILL RD.		GARDEN CITY	GA	31408
SWAMI 108 LLC	2 RED GRASS ROAD		SAVANNAH	GA	31405
SWANNS RENTAL & SALES INC	4920 AUGUSTA RD		GARDEN CITY	GA	31408
SYBIL TILLMAN	126 N LEEDS GATE RD		SAVANNAH	GA	31406
SYLVESTER HUMES	4807 AUGUSTA RD		GARDEN CITY	GA	31408
SYLVIA ROGERS	310 HOWARD AVE	LOT A	RINCON	GA	31326
SYLVIA ROGERS	46 MERRYDELL DR		SAVANNAH	GA	31419
SYNERGY EQUIPMENT	3660 ERINDALE DR		VALRICO	FL	33596
T & Y RUSHING LLC	411 HIGHWAY 80 W		GARDEN CITY	GA	31408
T&J PROPERTIES OF SAVANNAH LLC	PO BOX 3792		SAVANNAH	GA	31414
T. E. HARTLEY	18 WALLBERRY STREET		GARDEN CITY	GA	31408
T.H. PARKER	450 CLYO SHAWNEE RD		SPRINGFIELD	GA	31329
T.W. YEOMANS	2406 SHAW AVENUE		GARDEN CITY	GA	31408
TAB SERVICE INC	5680 OAKBROOK PKWY #175		NORCROSS	GA	30093
TAISEER ABUSAIF	129 VILLAGE LAKE DR		POOLER	GA	31322
TAKIA ANDERSON	4013 FIFTH ST		GARDEN CITY	GA	31408
TALIA MOORE	3706 EIGHTH ST		GARDEN CITY	GA	31408
TALMADGE BEASLEY	608 TALMADGE AVENUE		GARDEN CITY	GA	31408
TAMARA HARN	26 TUTEN TERRACE	UNIT C	GARDEN CITY	GA	31408
TAMARA SALLEY	1912 COWAN AVE		SAVANNAH	GA	31405
TAMARSHEA L. DICKERSON	31 SHADY LANE DR		GARDEN CITY	GA	31408
TAMELA & DOMINICK PRIVETTE	2 BIRCHWOOD COURT		SAVANNAH	GA	31419
TAMIA B. JENKINS	503 OAK ST		GARDEN CITY	GA	31408-7548
TAMIKO JACKSON GREGORY	2001 SPIVEY AVE		GARDEN CITY	GA	31408
TAMMI DEVEAU	18 ROMMEL AVE		GARDEN CITY	GA	31408
TAMMY & MICHAEL EHMAN	81 VARNEDOE AVE		GARDEN CITY	GA	31408
TAMMY B NICHOLS	91 AZALEA AVE		GARDEN CITY	GA	31408
TAMMY MOSLEY	3822 OLD LOUISVILLE RD		GARDEN CITY	GA	31408
TAMMY STEWART	313 OLMSTEAD PLACE		GARDEN CITY	GA	31408
TAMMY WOODARD	59 RUSSELL AVENUE		GARDEN CITY	GA	31408

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TANZO MOTORS LLC	5028 AUGUSTA RD		GARDEN CITY	GA	31408
TAQUERIA SOL LLC	217 ALICE STREET		SAVANNAH	GA	31401
TARA MONTGOMERY	146 SMITH AVE.		GARDEN CITY	GA	31408
TARA N. HODGES	3 TYSON AVE		GARDEN CITY	GA	31408
TARKIS REID	2419 RIVIERA DE	A	SAVANNAH	GA	31406
TASHEIKA BRYANT	245 BYCK AVE		GARDEN CITY	GA	31408
TAYLOR HARRIS	5201 AUGUSTA RD		GARDEN CITY	GA	31408-7548
TAYLOR INVESTMENT VENTURES LLC	2126 E. VICTORY DRIVE	UNIT 244	SAVANNAH	GA	31404
TAYLOR WADDELL	2610 GOVERNOR St # A		GARDEN CITY	GA	31408
TC'S BARBER SHOP	4322 AUGUSTA ROAD		GARDEN CITY	GA	31408
TEAIRA CAMPBELL	1998 SPIVEY AVE		GARDEN CITY	GA	31408
TEAIRA S CAMPBELL	2013 PALMETTO AVE		SAVANNAH	GA	31405
TEAM USA COLLISION CENTERS	6010 COMMERCE BLVD		GARDEN CITY	GA	31408
TED DAVIS	19 MANY MUSGROVE DR		SAVANNAH	GA	31410
TED M. BOYD	602 TALMADGE AVENUE		GARDEN CITY	GA	31408
TED O. ROMINE	PO BOX 1		MACON	GA	31202
TELFAIR BUSINESS CENTER	PO BOX 7442		SAVANNAH	GA	31418
TELFAIR PLACE LLC	PO BOX 502		SAVANNAH	GA	31402
TELFAIR WAREHOUSE, LLC	PO BOX 15787		SAVANNAH	GA	31416
TEMIKA L. MAXWELL	319 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
TERA LLC	10510 ABERCORN ST	UNIT D	SAVANNAH	GA	31419
TERAMORE DEVELOPMENT	PO BOX 182595		COLUMBUS	OH	43218
TERESA BARBER	2124 EDGEWATER ROAD		ALBANY	GA	31707
TERESA D BUTLER	119 SOUTHERN BLVD		SAVANNAH	GA	31405
TERESA J. DAVIS	P.O. BOX 7094		GARDEN CITY	GA	31418
TERESA SCOTT	94 SMITH AVENUE		GARDEN CITY	GA	31408
TERRI ROBERSON	36 HARLEY DRIVE		GARDEN CITY	GA	31408
TERRY JACKSON	89 CAMELLIA AVE		GARDEN CITY	GA	31408-7548
TERRY L WILKES SR	5013 PINELAND DR		SAVANNAH	GA	31405
TERRY MOORE	109 CAMELLIA AVE		GARDEN CITY	GA	31408
TERRY SPENCER	213 LAURELWOOD DR		SAVANNAH	GA	31419
TERRY SPENCER	9 ROWE AVE		GARDEN CITY	GA	31408
TERRY STIRLING	225 SALT CREEK RD.		SAVANNAH	GA	31405
TESTMASTERS INC	1971 STILLWELL CLYO RD		SPRINGFIELD	GA	31329
TEVIN VAIL	214 SALT CREEK Rd # B		GARDEN CITY	GA	31405
THADDEUS FREEMAN	102 SMITH AVE		GARDEN CITY	GA	31518-7548
THE BUTTERFLY ROOM SALON-SPA LLC	6 BROWNING DRIVE		POOLER	GA	31322
THE CARPET COMPANY III INC	1905 PREMIER ROW		ORLANDO	FL	32809
THE CHARLES W. CUMMINGS LIVING TRUST	2209 KRENSON ST		SAVANNAH	GA	31403
THE DEWITT TILTON GROUP	119 CANAL STREET	SUITE 106	POOLER	GA	31322
THE EDGAR GROUP	4831 AUGUSTA RD F		GARDEN CITY	GA	31408
THE ESTATE OF J.D. BURNS	124 TWIN OAK CIRCLE		GUYTON	GA	31312
THE FIDUCIA GROUP	PO BOX 18240		GARDEN CITY	GA	31418
THE HOUSTON REALTY GROUP GA LLC	5 GERALD DRIVE		SAVANNAH	GA	31406
THE PATRICIA ANNE MCGUINESS TRUST	9 LYNN Ave		GARDEN CITY	GA	31408
THE PINES AT GARDEN CITY	145 PRISCILLA D THOMAS WAY		GARDEN CITY	GA	31408
THE PRESERVE AT TRANQUIL POND LLC	22 COMMERCE PLACE		SAVANNAH	GA	31406
THE SAVANNAH TOOLHOUSE	4408 AUGUSTA ROAD		GARDEN CITY	GA	31408
THE SEIMITSU CORPORATION	1523 BULL ST		SAVANNAH	GA	31401
THE TRINH	6 COLSON DR.		GARDEN CITY	GA	31408
THE VIETNAMESE	NATIONALISTS OF SAV	209 WILLOW ROAD	SAVANNAH	GA	31419
THEA ZEPPONE	321 BYCK AVENUE		GARDEN CITY	GA	31408
THELMA CAMPBELL	202 JASPER DRIVE		GARDEN CITY	GA	31408
THEODIS LAMAR	21 NORTH WALNUT ST		BEACON	NY	12508
THEODORE BOYD Jr.	80 SHADY LANE		GARDEN CITY	GA	31408
THEODORE S BALA III	209 OLMSTEAD PLACE		GARDEN CITY	GA	31408
THEODORSO TRIANTAFILLOY	6020 COMMERCE BLVD		GARDEN CITY	GA	31408
THEODORSO TRIANTAFILLOY	PO BOX 7002		GARDEN CITY	GA	31418
THEOPOLIS YOUNG	104 ROMMEL AVE		GARDEN CITY	GA	31408
THERESA HILL	39 ROMMEL AVE		GARDEN CITY	GA	31408
THERESA KENT	30 AZALEA AVENUE		GARDEN CITY	GA	31408
THERESA M. WILKINS	26 ROMMEL AVENUE		GARDEN CITY	GA	31408
THERESA MAJANO	216 CARRIBEAN VILLAGE DRIVE		GUYTON	GA	31312
THERESA ROBINSON AS TRUSTEE	4006 FOURTH ST		GARDEN CITY	GA	31408-7548
THERMO KING OF NORTH FLORIDA INC	2733 PICKETTVILLE ROAD		JACKSONVILLE	FL	32220
THIRA ESTATES LLC	6020 COMMERCE BLVD		GARDEN CITY	GA	31408
THOMAS & SAUNDRA BUTLER	119 SMITH AVE		GARDEN CITY	GA	31408-7548
THOMAS ALEX DEMAIO	2616 GOVERNOR ST		GARDEN CITY	GA	31408
THOMAS BROOKS	416 TALMADGE AVE		GARDEN CITY	GA	31408
THOMAS BURNS JR.	193 ORCHARD RD		ELLABELL	GA	31308
THOMAS C. JAMES	347 ABERCORN STREET		SAVANNAH	GA	31401
THOMAS C. THOMPSON	106 SETTLERS POINT DR		GUYTON	GA	31312-6590
THOMAS JAMES MCMILLAN Jr.	114 NELSON AVE		GARDEN CITY	GA	31408

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THOMAS KEMP	72 LYNN DR		GARDEN CITY	GA	31408
THOMAS LAMBROS	2202 SPIVEY AVE		GARDEN CITY	GA	31405
THOMAS MCNEAL	136 CHATHAM VILLA DRIVE		GARDEN CITY	GA	31408
THOMAS SHIELDS JR.	87 AZALEA AVENUE		GARDEN CITY	GA	31408
THOMAS SMITH	10806 GREAT CORMORANT DR		RIVERVIEW	FL	33569
THOMASINA ALBURY	P.O. BOX 18146		GARDEN CITY	GA	31418-0146
THOMPSON CATERPILLAR	6006 COMMERCE BLVD		GARDEN CITY	GA	31408
THREE AMIGOS INVESTMENTS GA LLC	1128 DEAN FOREST RD		GARDEN CITY	GA	31408
THREESOME	133 AIRPORT PARK DR		GARDEN CITY	GA	31408
THRISNETHIA HOLMES	417 BIG HILL RD		GARDEN CITY	GA	31408
TIDAL SIGNATURE HOMES, INC	PO BOX 1329		RICHMOND HILL	GA	31324
TIDEWATER LANDSCAPE MANAGEMENT INC	P. O. BOX 7571		GARDEN CITY	GA	31418
TIENDA LA TAMAULIPECA LLC	612 W US HWY 80		GARDEN CITY	GA	31408
TIFFANI HOLLIS	726 TALMADGE AVE		GARDEN CITY	GA	31408
TIFFANY DAMEWOOD	144 SMITH AVE		GARDEN CITY	GA	31408
TIFFANY GIBBY	70 BAYS AVE		GARDEN CITY	GA	31408
TIFFANY NOELL	2619 THIRTEENTH ST		GARDEN CITY	GA	31408-7548
TIFFANY S. WILLIAMS	106 JASPER DRIVE		GARDEN CITY	GA	31408
TIFFANY WELLS	1437 DEAN FOREST RD		GARDEN CITY	GA	31405
TIFFANY WRIGHT	4017 FOURTH ST		GARDEN CITY	GA	31408
TIHESHA MUTCHERSON	7 OSCEOLA DR		GARDEN CITY	GA	31408
TIMOTHY B BRANNEN	4605 GARRARD AVE		SAVANNAH	GA	31405
TIMOTHY C. HALL	P.O. BOX 1145		SAVANNAH	GA	31402
TIMOTHY GREEN	PO BOX 434		POOLER	GA	31322
TIMOTHY KETCHUM	209 STATION TRAIL		SAVANNAH	GA	31406
TIMOTHY MCRAE	15 SWALLOW TAIL CIRCLE		SAVANNAH	GA	31405
TIMOTHY MURCHISON	91 SHADY LANE		GARDEN CITY	GA	31408
TIMOTHY OBERT	2606 GOVERNOR ST		GARDEN CITY	GA	31408
TIMOTHY SANDERS	179 AZALEA AVE		GARDEN CITY	GA	31408
TIMOTHY W JACKSON	600 DEER RUN RD		ELLABELL	GA	31308
TINA K NGUYEN	615 BERWICK DR		SAVANNAH	GA	31406
TINA M. BURNETT	73 NELSON AVE		GARDEN CITY	GA	31408
TINA TRAN	324 GRIFFIN AVE		GARDEN CITY	GA	31408
TINECKA M SMITH	4026 SEVENTH ST		GARDEN CITY	GA	31408
TIRSO CARRILLO	73 MAIN ST		GARDEN CITY	GA	31408
TISIA TYE	2305 SHAW AV		GARDEN CITY	GA	31408
TITLEBUCKS	C/O TMX FINANCE LLC	PO BOX 1177	MANDAN	ND	58554
TITLEMAX OF GEORGIA INC	PO BOX 1177		MANDAN	ND	58554
TIWANDA POSTELL	149 AZALEA AVE		GARDEN CITY	GA	31408
TJC PROPERTIES	1624 DEAN FOREST RD		GARDEN CITY	GA	31408
TJJ CORPORATION	PO BOX 22398		SAVANNAH	GA	31408
TNT PARTS INC.	3666 PROGRESS ROAD		NORFOLK	VA	23504
TODD SHOWALTER	22 ROMMEL AVE		GARDEN CITY	GA	31408
TOMI LANE	104 BYCK AVE		GARDEN CITY	GA	31408
TOMMY & VALERIE ALTMAN	51 BRAMPTON RD		GARDEN CITY	GA	31408
TOMMY D. HADDEN	28 QUARTZ WAY		SAVANNAH	GA	31419
TONI BARKER	4709 LOUISVILLE RD		GARDEN CITY	GA	31408
TONI ROBIDER	2617 GOVERNOR ST		GARDEN CITY	GA	31408-7548
TONIETTE STURGIS	221 PRISCILLA D THOMAS WAY	# B	GARDEN CITY	GA	31408
TONY BARRAS	123 NELSON AVENUE		GARDEN CITY	GA	31408
TONY BRANNEN	134 SMITH AVENUE		GARDEN CITY	GA	31408
TONY NEWTON	P.O. BOX 18171		GARDEN CITY	GA	31418
TONY OGLESBY	92 VARNEDOE AVE		GARDEN CITY	GA	31408
TONYA & KEN KING	141 S SHEFTALL CIR		SAVANNAH	GA	31410
TONYA GREEN	0061 HARLEY DR		GARDEN CITY	GA	31408
TONYA PAYNE	40 VARNEDOE AVE		GARDEN CITY	GA	31408
TONYA SHERMAN HUNTER	104 LIVE OAK LANE		GARDEN CITY	GA	31408
TOROS REALTY LLC	1520 TWIN OAKS RD		SYLVANIA	GA	30467
TOTAL CLEAN LLC	PO BOX 182062	MAIL STOP # 12	COLUMBUS	OH	43218
TOTAL PHASE CONSTRUCTION INC	P.O. BOX 7677		GARDEN CITY	GA	31418
TOWN & COUNTRY INDUSTRIES	ONE ABC PARKWAY		BELOIT	WI	53511
TOWNSY PULLIN	4018 FOURTH STREET		GARDEN CITY	GA	31408
TOWONDA MOUZON	0324 CHATHAM VILLA DR		GARDEN CITY	GA	31408
TOYA HYMAN	4016 SECOND ST		GARDEN CITY	GA	31408
TPE ACQUISITION, LLC	PO BOX 1807		ALPHARETTA	GA	30023
TPH HOLDINGS LLC	10321 FORTUNE PARKWAY	BLD 400	JACKSONVILLE	FL	32256
TRACE, INC.	P. O. BOX 140309		GARDEN CITY	ID	83714
TRACI O HOLMES	131 NELSON AVE		GARDEN CITY	GA	31408
TRACI SIMMONS	370 HAWKINSVILLE RD		GARDEN CITY	GA	31408
TRACY BRANNEN	2407 GODBEE AVE		GARDEN CITY	GA	31408
TRACY C INGRAM	117 SUNSHINE AVE		GARDEN CITY	GA	31405
TRACY KENNEDY	100 SUTTON LANE		POOLER	GA	31322
TRADEPORT TRANSPORTATION LLC	250 GRANGE ROAD		PORT WENTWORTH	GA	31407

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TRAFFIC CIRCLE SHOPPING CENTER LLC	318 EAST BAY STREET		SAVANNAH	GA		31401
TRAMAIN OWENS	104 CHATHAM VILLA DR		GARDEN CITY	GA	31408-7548	
TRANS ATLANTIC SHIPPING LLC	30 TELFAIR PLACE		GARDEN CITY	GA		31415
TRAVIS CHASE	14360 STAMFORD CIR		ORLANDO	FL		32826
TRAVIS CRAWFORD	306 BYCK AVE		GARDEN CITY	GA		31408
TREMONT RD OWNER LP	444 BRICKELL AVE	SUITE 803	MIAMI	FL		33131
TRENA WILLIAMS	4022 FIRST ST		GARDEN CITY	GA	31408-7548	
TREYVIAN JACKSON	116 CHATHAM VILLA DRIVE		GARDEN CITY	GA		31408
TRICOUNTY REAL ESTATE	6711 FOREST PARK DR		SAVANNAH	GA		31406
TRINITY PALMER	54 ROMMELL AVE		GARDEN CITY	GA		31408
TRISTAN TOWNHOMES	112 DENMARK ST		GARDEN CITY	GA		31408
TROY A. BROWN	0049 ROMMEL AVE		GARDEN CITY	GA		31408
TROY LESLIE & KATHDEANN BARNES	8 E PARK LOOP		BLUFTON	SC		29910
TROY REID	4024 1ST ST		GARDEN CITY	GA		31408
TROY STEED	2106 BISBEE AVE		GARDEN CITY	GA		31408
TRUCKPRO LLC	P.O. BOX 3260		JACKSON	MS		39207
TRUE SOUTH RENTALS LLC	PO BOX 1234		HINESVILLE	GA		31310
TRUE VINE WORLD HARVEST	5224 AUGUSTA ROAD		GARDEN CITY	GA		31408
TRUIST BANK	P. O. BOX 2440		SPOKANE	WA	99210-2440	
TRUMAN HENDRY	244 FERRILL ST		SAVANNAH	GA		31415
TRUST FOR TAMMY FAYE BLAND & DANA MICHAEL	2304 GODBEE AVE		GARDEN CITY	GA		31408
TULUMUKTI LLC	25 MAIN ST		GARDEN CITY	GA		31408
TW METALS INC	5553 EXPORT BLVD.		GARDEN CITY	GA		31408
TWC SERVICES INC	1101 CHATHAM PARKWAY	SUITE B1	GARDEN CITY	GA		31408
TYEWANDA BYRD	141 ROMMEL AVE		GARDEN CITY	GA		31408
TYKEISHA DUNSON	4808 DENISE ST		GARDEN CITY	GA		31408
TYKIBA SMITH	4309 AUGUSTA RD	# 91D	GARDEN CITY	GA		31408
TYKIBA SMITH	99 GATEWAY BLVD WEST	UNIT 624	SAVANNAH	GA		31419
TYLER D KERSEY	530 TALMADGE AVE		GARDEN CITY	GA		31408
TYRONE FURLOW	4005 AUGUSTA RD.		GARDEN CITY	GA		31408
TYSHONE OVERTON	8 WINOCA DR		GARDEN CITY	GA		31408
TYSON CAILTEUX	2514 MCCLINTOCK RD	UNIT 107	CHARLOTTE	NC		28205
ULYSEES COBB JR	335 BIG HILL ROAD		GARDEN CITY	GA		31408
ULYSSES JOHNSON	4023 FIFTH STREET		GARDEN CITY	GA		31408
UNIVERSAL STEEL SUPPLY INC	P. O. BOX 7844		GARDEN CITY	GA		31418
URBAN FAMILY CHIROPRACTIC LIFE CENTER INC	110 HARRELL DR		GARDEN CITY	GA		31408
URSULA VALENTINE	PO BOX 7470	4431 AUGUSTA RD	GARDEN CITY	GA		31418
USB SERVICE CORP.	56 TELFAIR PLACE		GARDEN CITY	GA		31408
USDA APHIS PPG	C/O METTEL	PO BOX 7100	NEW YORK	NY		10008
UTE WOODLEY	108 REESE WAY		RINCON	GA		31326
V.L. DEAL	231 NEASE ROAD		GUYTON	GA		31312
VALACAL COMPANY ATTN: TAX DEPARTMENT	GASAV-UPS OCC CLR BLDG- SAVANNAH	971526 PO BOX 182669	COLUMBUS	OH	43218-2669	
VALENTIN SANCHEZ	8 OSCEOLA DRIVE		GARDEN CITY	GA		31408
VALERIE MARTIN	111 HUNTERS CHASE DR		GUYTON	GA		31312
VALERIE WILLIAMS	4 WINOCA DR		GARDEN CITY	GA		31408
VALLENCOURT CONSTRUCTION CO INC	449 CENTER ST		GREEN COVE SPRINGS	FL		32043
VANESSA MCBRIDE	109 JASPER DRIVE		GARDEN CITY	GA		31408
VANGUARD TRUCK CENTER OF SAVANNAH	703 RUSKIN DR		FOREST PARK	GA		30297
VANNETE HERNANDEZ	22 HARLEY DR		GARDEN CITY	GA		31408
VANTWAN SHELLMAN	0026 REDMOND AVE		GARDEN CITY	GA		31408
VASHTI NELSON	72 BAZEMORE DR		GARDEN CITY	GA		31408
VBC EXPRESS LOGISTICS, LLC	99 TELFORD STREET		SAVANNAH	GA		31407
VEMCO MUSIC CO	131 S BROAD ST		FAYETTEVILLE	GA		28301
VENESTA BECKLEY	5003 PINELAND DRIVE		SAVANNAH	GA		31405
VERA SMART	4126 THIRD STREET		GARDEN CITY	GA		31408
VERGIE SMITH	4027 SECOND STREET		GARDEN CITY	GA		31408
VERINEL HERRERA CIFUENTES	71 SHADY LANE		GARDEN CITY	GA		31408
VERIZON WIRELESS	P. O. BOX 2375		SPOKANE	WA		99210
VERNA DRAYTON	450 BIG HILL ROAD		GARDEN CITY	GA		31408
VERNITA ANTHONY	1437 CLAREMONT CIRCLE		SAVANNAH	GA	31415-7890	
VERNON STANFIELD	1463 DEAN FOREST RD		GARDEN CITY	GA	31518-7548	
VERNON WARREN JR.	108 WHISLITE DOWN WAY		BLOOMINGDALE	GA		31302
VERONICA CONEY	119 LIVE OAK LANE		GARDEN CITY	GA		31408
VERONICA I COLDIRON	35 LYNN DRIVE		GARDEN CITY	GA		31408
VERONICA WARD GRIFFIN	171 SPOONBILL CIRCLE		SAVANNAH	GA		31405
VETERAN CARRIERS	113 TELFAIR PLACE		GARDEN CITY	GA		31408
VFH GA1 LLC	PO BOX 4345		CHATTANOOGA	TN		37405
VIANNEY IBARRA	65 SHADY LANE		GARDEN CITY	GA		31408
VICKI S. KELLY	16 REDMOND AVE		GARDEN CITY	GA		31408
VICTOR MANUEL CORTES	60 VARNEDOE AVE		GARDEN CITY	GA		31408
VICTOR SMITH Jr.	120 ST JOSEPH AVE	#B	GARDEN CITY	GA		31408
VICTORIA BAKER	452 BIG HILL RD		GARDEN CITY	GA		31408
VICTORIA BROWN	16 SAINT MORITZ COURT		SAVANNAH	GA		31419

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VICTORIA GIFFORD	312 OLMSTEAD PLACE		GARDEN CITY	GA	31408
VICTORIA MCCOLLUM	PO BOX 1291		REYNOLDSBURG	OH	43068
VIET HONG NGUYEN	101 BOWSPRIT LANE		SAVANNAH	GA	31410
VIETNAMESE BUDDHIST ASSOCIATION OF SA	2619 HIGHWAY 80 WEST		GARDEN CITY	GA	31408
VILMA PAZ	189 JUNCO WAY		SAVANNAH	GA	31419
VINCENT E. WILLIAMS	DONNA M. WILLIAMS	311 OLMSTEAD PLACE	GARDEN CITY	GA	31408
VIOLA ALLEN	4121 FOURTH STREET		GARDEN CITY	GA	31408
VIP OFFICE FURNITURE & SUPPLY INC	PO BOX 1190		HINESVILLE	GA	31313
VIRGIL I. COBB	14 BRIARWOOD DRIVE		GARDEN CITY	GA	31408
VIRGINIA B. KIRKLAND	4915 PINELAND DR	APT A	SAVANNAH	GA	31405
VIRGINIA KIRBY	34 MOORE'S FERRY ROAD		SWAINSBORO	GA	30401
VIRGINIA SHUMAN	2048 BRICK KILN PKWY		MOUNT PLEASANT	SC	29466-8760
VIRIGINIA MOCK	25 RIO RD		SAVANNAH	GA	31419
VIVIAN ANDERSON	2131 DIGGS AVE		SAVANNAH	GA	31405
VIVIAN KING	4030 FIFTH STREET		GARDEN CITY	GA	31408
VIVIAN P. HOLDER	119 BOWMAN AVENUE		GARDEN CITY	GA	31408
VIVIANA MANUEL JAVIER	2105 BISBEE AVE		GARDEN CITY	GA	31408
VONDEAN WILLIAMS	2102 BISBEE AVENUE		GARDEN CITY	GA	31408
VULCAN MATERIALS COMPANY	PO BOX 2440		SPOKANE	WA	99210
W CAP MGMT SAVANNAH 1	1636 DEAN FOREST ROAD		GARDEN CITY	GA	31408
W V T ENTERPRISES INC	CHARLES K. TYSON	P. O. BOX 14299	SAVANNAH	GA	31416
W. A. DAVIS	5511 GARRARD AVE		SAVANNAH	GA	31405
W. D. PRESLEY	105 PENN WALLER COVE		SAVANNAH	GA	31410
W. E. GRAYSON	4013 SECOND STREET		GARDEN CITY	GA	31408
W. F. GRAHAM	113 WILDWOOD DRIVE		GARDEN CITY	GA	31408
W. F. OGLESBY JR.	18 AZALEA AVENUE		GARDEN CITY	GA	31408
W. H. CALHOUN	210 LAKE TOMACHEECHE DR		RINCON	GA	31326
W. J. CORCELIUS	P O BOX 7562		GARDEN CITY	GA	31418-7562
W. L. JOHNSON Jr.	140 CHATHAM VILLA DR.		GARDEN CITY	GA	31408
W. VERNON WINGATE	85 LEE AVENUE		GARDEN CITY	GA	31408
W.B. ROGERS	95 VARNEDOE AVENUE		GARDEN CITY	GA	31408
W.F. PARSONS	409 SHARON PARK DRIVE		GARDEN CITY	GA	31408
W.H. BROWN	2202 MASON DRIVE		SAVANNAH	GA	31404
W.P. NEVILLE	169 VARNEDOE AVENUE		GARDEN CITY	GA	31408
W.R. BUCKLEY	326 GRIFFIN AVE		GARDEN CITY	GA	31408
WAFFLE HOUSE #89	P.O. BOX 6450		NORCROSS	GA	30091
WALGREENS #11538	WALGREENS MS #1	PO BOX 182107	COLUMBUS	OH	43218-2107
WALLACE WALKER	72 ROMMEL AVE		GARDEN CITY	GA	31408
WALTER C. HARTLEY	522 TALMADGE AVENUE		GARDEN CITY	GA	31408
WALTER COLONEL JR	372 HAWKINSVILLE RD		GARDEN CITY	GA	31408
WALTER F JOHNSON	2208 GODBEE AVE		GARDEN CITY	GA	31408
WALTER KELLY	2538 BENNITS MILL WAY		TALLAHASSEE	FL	32312
WALTER L BARNARD	21817 DUPREE DRIVE		LAND OLAKES	FL	34639
WALTER PREMO	323 BYCK AVENUE		GARDEN CITY	GA	31408
WALTER STOKES	3920 #A SIXTH STREET		GARDEN CITY	GA	31408
WALTER W. WILLIAMS	606 OAK STREET		GARDEN CITY	GA	31408
WALTHALL OIL COMPANY	2510 ALLEN RD		MACON	GA	31216
WALYENE BROWN	82 SHADY LANE		GARDEN CITY	GA	31408
WANDA BROWN	21 LEON VILLAGE DR		GARDEN CITY	GA	31408
WANDA LAMAR	P. O. BOX 7175		GARDEN CITY	GA	31418
WANDA M TILSON	3911 SIXTH STREET		GARDEN CITY	GA	31408
WAREHOUSE REPAIR SOLUTIONS LLC	2103 US HWY 80		GARDEN CITY	GA	31408
WATER UTILITY MANAGEMENT COMPANY LLC	PO BOX 1526		SAVANNAH	GA	31402
WATSON PHAN AND COURTNEY JONES	11 RAY STREET		BLOOMINGDALE	GA	31302
WAYMAN INVESTMENTS, LLC	PO BOX 7571		GARDEN CITY	GA	31418
WAYMON J. JACKSON	9489 E. OGLETHROPE HIGHWAY 84		MIDWAY	GA	31320
WAYNE A. JOYNER	111 LIVE OAK LANE		GARDEN CITY	GA	31408
WAYNE BRANTLY	8 LYNN DR		GARDEN CITY	GA	31408
WAYNE M WILLIAMS	2102 BISBEE AVENUE		GARDEN CITY	GA	31408
WAYNE PIERCE	328 SALT CREEK RD		SAVANNAH	GA	31405
WAYNE R. SHEAROUSE	93 ROMMEL AVENUE		GARDEN CITY	GA	31408
WAYNE SOUTHEERLAND	3822 OGEECHEE ROAD	ROOM 224	SAVANNAH	GA	31405
WELLS FARGO BANK	WELLS FARGO	P.O. BOX 183079	COLUMBUS	OH	43218-3079
WENDA SOLOMON	5016 OGEECHEE RD		GARDEN CITY	GA	31405-7548
WENDY CORBIN	0055 ROMMEL AVE		GARDEN CITY	GA	31408
WENDY L STEPHERSON	37 LEON VILLAGE DR		GARDEN CITY	GA	31408
WENDY LEE	265 ABIGAIL CIRCLE		ELLABELL	GA	31308
WENDY LIZBETH CASTRO HERNANDEZ	231 QUACCO ROAD	LOT # 30	SAVANNAH	GA	31419
WENDY M. BACKIEL	4709 B OLD LOUISVILLE ROAD		GARDEN CITY	GA	31408
WESLEY F. BRAGG	106 A SMITH AVE		GARDEN CITY	GA	31408
WESLEY R CANNON	PO BOX 304		POOLER	GA	31322
WESLEY THOMPSON	P.O. BOX 866		FORTSON	GA	31808
WEST CHATHAM DIALYSIS CENTER	WEST CHATHAM DIALYSIS CENTER 2777	P. O. BOX 182460	COLUMBUS	OH	43218-2460

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WHITNEY CORLEY	11 TAMMY CIRCLE		POOLER	GA	31322
WIFREDO TERAN	128 VARNEDOE AVE		GARDEN CITY	GA	31408
WILFRED NORTH	107 BRADFORD CT		SAVANNAH	GA	31406
WILFRED TEBEAU JR.	21 SMITH AVENUE		GARDEN CITY	GA	31408
WILKIN CUTTER III	118 OGLESBY AVENUE		GARDEN CITY	GA	31408
WILLA MAE BATES	2204 BISBEE AVE		GARDEN CITY	GA	31408
WILLARD B. PEYTON	3707 S BROAD ST	APT 1602	SCOTTSBORO	GA	35769
WILLARD CASEY	10612 MIDDLEGROUND RD		SAVANNAH	GA	31419
WILLARD THOMPSON	89 BAYS AVE		GARDEN CITY	GA	31408
WILLENTO BATES	P. O. BOX 18406		GARDEN CITY	GA	31418
WILLETTE C FAISON	2998 HARLOW LANDING		DECATUR	GA	30034
WILLIAM A BAZEMORE	121 MIDDLE LANDING RD		BLOOMINGDALE	GA	31302
WILLIAM A. BELL	6618 HIGHWAY 21		PORT WENTWORTH	GA	31407
WILLIAM A. OGLESBY JR.	242 COLD CREEK LOOP		PORT WENTWORTH	GA	31407
WILLIAM BURKE JR	1631 CHEVY CHASE RD		SAVANNAH	GA	31415
WILLIAM COOKS	19 SALIX DRIVE		SAVANNAH	GA	31407
WILLIAM D. WHITE	15 BISHOP AVE		GARDEN CITY	GA	31408
WILLIAM DEAN REUTHER	106 OGLESBY AVE		GARDEN CITY	GA	31408
WILLIAM E. OGLESBY JR.	3005 RIVER DR # 502		THUNDERBOLT	GA	31404
WILLIAM E. OGLESBY JR.	3005 RIVER DR	UNIT 502	THUNDERBOLT	GA	31404
WILLIAM EARL STOKES Sr.	P.O. BOX 7528		GARDEN CITY	GA	31418
WILLIAM EDENS	4064 TAMARACK DR		FORT WAINWRIGHT	AK	99703
WILLIAM FRIPP JR	1338 HEIDT AVE		GARDEN CITY	GA	31408
WILLIAM GRAINGER	PO BOX 7044		GARDEN CITY	GA	31418
WILLIAM GRIFFIN	216 GLENS LOOP		WOODSTOCK	GA	30188
WILLIAM HALL	60 LEISURE DR		GARDEN CITY	GA	31408
WILLIAM HIATT	1329 JUNCTION AVE		GARDEN CITY	GA	31408
WILLIAM J. MOORE	2407 SHAW AVENUE		GARDEN CITY	GA	31408
WILLIAM JOHNSON	4024 THIRD ST		GARDEN CITY	GA	31408
WILLIAM L POELINITZ	117 OBERLIN RD		GARDEN CITY	GA	31408
WILLIAM L. ADKINS	50 NELSON AVENUE		GARDEN CITY	GA	31408
WILLIAM L. JACKSON	709 TALMADGE AVENUE		GARDEN CITY	GA	31408
WILLIAM M. MORGAN SR.	407 COPPER CREEK CIRCLE		POOLER	GA	31322
WILLIAM MACK	109 ANFORD DR		GARDEN CITY	GA	31408
WILLIAM PURNELL	23 ALLEN BROOK DR		PORT WENTWORTH	GA	31407
WILLIAM R CAVNESS	517 GRIFFIN AVE		GARDEN CITY	GA	31408
WILLIAM R. WATERS	336 SALT CREEK RD		GARDEN CITY	GA	31405
WILLIAM ROBERTS	2107 SHAW AVE		GARDEN CITY	GA	31408
WILLIAM ROTT	15816 OAKLAND CT		CLERMONT	FL	34711
WILLIAM SHAW	322 TALMADGE AVE		GARDEN CITY	GA	31408
WILLIAM T. SIKES	532 GRIFFIN AVENUE		GARDEN CITY	GA	31408
WILLIAM WILSON	358 OTTIS SECKINGER RD		RINCON	GA	31326
WILLIAM WOODS	2425 EAST DERENNE AVE		SAVANNAH	GA	31406
WILLIAMS & LAZETTE GROOVER	4001 FOURTH STREET		GARDEN CITY	GA	31408
WILLIAMS BROTHERS TRUCKING	PO BOX 188		HAZELHURST	GA	31539-0188
WILLIE & ANDRE MCNEIL	4 SHERIDAN DRIVE		SAVANNAH	GA	31406
WILLIE ALLEN	101 SHADY LANE		GARDEN CITY	GA	31408
WILLIE BENJAMIN JR.	64 AZALEA AVENUE		GARDEN CITY	GA	31408
WILLIE BRYANT	114 OBERLIN ROAD		GARDEN CITY	GA	31408
WILLIE CLARK JR	4125 SIXTH St # C		GARDEN CITY	GA	31408
WILLIE CROMARTIE	35 HAWKINSVILLE RD		GARDEN CITY	GA	31408
WILLIE F. STEWART	156 AZALEA AVENUE		GARDEN CITY	GA	31408
WILLIE MONROE JR.	46 HAWKINSVILLE ROAD		GARDEN CITY	GA	31408
WILLIE PALMER	618 DELETTRE STREET		GARDEN CITY	GA	31408
WILLIE RHODES	800 DELETTRE St		GARDEN CITY	GA	31408
WILLIE T. GREEN	1528 AUDUBON DR		SAVANNAH	GA	31415
WILLIE WHITEHEAD	4027 FOURTH STREET		GARDEN CITY	GA	31408
WILMA H. GARING	19 HICKORY DRIVE		GARDEN CITY	GA	31408
WINNIE J. ROBERTS	0301 DAVIS AVE		GARDEN CITY	GA	31408
WINONA WALKER	77 BAYS AVENUE		GARDEN CITY	GA	31408
WKC PROPERTIES LLC	4 BRYCE INDUSTRIAL DR		GARDEN CITY	GA	31405
WOKWARD ENTERPRISES INC	111 DOUGLAS ST		SAVANNAH	GA	31406
WOLSELEY INDUSTRIAL GROUP	PO BOX 182265	MAIL STOP #4	COLUMBUS	OH	43218-2265
WOMBLE PROPERTIES	32 MINIS AVE		GARDEN CITY	GA	31408
WOODSPRING GARDEN CITY LLC	PO BOX 29111		CLEVELAND	OH	44129
WORTHILL LLC	5800 51ST ST S		SAINT PETERSBURG	FL	33715
WW GRAINGER INC	P. O. BOX 2440		SPOKANE	WA	99210-2440
XCELL COMMUNICATIONS	628 MLK BLVD		SAVANNAH	GA	31401
YADIRA E VAZQUEZ	42 LEISURE DR		GARDEN CITY	GA	31408
YADIRA J RODRIGUEZ CEJA	67 BRAMPTON RD		GARDEN CITY	GA	31408
YAGNA & YOGIJI INC	2500 DEAN FOREST RD		GARDEN CITY	GA	31408
YAHAYRA GRIFFITH	209 WATER OAK WAY		GARDEN CITY	GA	31408
YARITZA ALTAMIRANO	6 SHADY LANE		GARDEN CITY	GA	31408

Exhibit A

YASHVI FOOD MART	165 MAIN ST.		GARDEN CITY	GA	31408
YASMIN LOPEZ DIAZ	2405 GODBEE AVE		GARDEN CITY	GA	31408
YAZMIN MORENO MENDOZA	25 HARLEY DR		GARDEN CITY	GA	31408
YENIFER MONTERO	0048 LEISURE DR.		GARDEN CITY	GA	31408
YESSICA RAMIREZ	44 BRAMPTON Rd # B		GARDEN CITY	GA	31408
YING TU XIAO	2755 E PHILADELPHIA ST		ONTARIO	CA	91761
YINKA INTERNATIONAL	4035 KESSLER AVE	APT # 1703	GARDEN CITY	GA	31408
YMQ INTERPRECES CORP	5000 A AUGUSTA RD		GARDEN CITY	GA	31408
YOCELYN HERNANDEZ	38 BRAMPTON RD		GARDEN CITY	GA	31408
YOGI AND SONS INC	1298 HIGHWAY 80 WEST		GARDEN CITY	GA	31408
YOLANDA GAUSE	407 OAK ST		GARDEN CITY	GA	31408
YONELLA DEMARS	641 INDIGO LANE		TROY	VA	22974
YUDY FUNES	415 WINDSAR RD		SAVANNAH	GA	31419
YULEE MARTIN	2306 GODBEE AVENUE		GARDEN CITY	GA	31408
YURELI SOLORZANO VENCES	174 AZALEA AVE		GARDEN CITY	GA	31408
ZACHARY ENGLAND	302 CHATHAM VILLA DR		GARDEN CITY	GA	31408-7548
ZACHARY HOOPER	42 VARNEDOE		GARDEN CITY	GA	31408
ZACHARY LACARIA	312 GRIFFIN AVE		GARDEN CITY	GA	31408
ZACHARY M. WOJCIK	36 LYNN DR		GARDEN CITY	GA	31408
ZACHARY ROOKS	143 CAMELLIA AVE		GARDEN CITY	GA	31408
ZACHERY ADAMS	301 GRIFFIN AVE		GARDEN CITY	GA	31408
ZACK DOSS JR	52 AZALEA AVE		GARDEN CITY	GA	31408-7548
ZANDRA CORBIN	126 ROMMEL AVE		GARDEN CITY	GA	31408
ZARIA N BRYSON	1030 HIGHWAY 80		POOLER	GA	31322
ZELONIA FORD	4101 THIRD ST		GARDEN CITY	GA	31408
ZELONIA FORD	411 DAVIS STREET		GARDEN CITY	GA	31408
ZION FAIR MISSIONARY	BAPTIST CHURCH	4123 FIRST STREET	GARDEN CITY	GA	31408
ZM DG GARDEN CITY LLC	PO BOX 182595	MAIL STOP # 0	COLUMBUS	OH	43218
ZOE ADDISON	2616 BANBURY LANE		CHAMBERSBURG	PA	17202
ZONESHA LEE	80 LEE AVENUE		GARDEN CITY	GA	31408
ZULU MARINE SERVICES INC	7505 WATERS AVE	STE A8	SAVANNAH	GA	31406
ZUNIGA TIRE	602 HWY 80		GARDEN CITY	GA	31408

Exhibit "C"

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

Filed in Open Court this

8 day of Nov, 20 19
Rebecca Walden, Chief Clerk
Clerk, Superior Court
Glynn County, Georgia

J. MATTHEW COLEMAN, IV
and ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA,

Defendant.

Civil Action No.: CE12-01785-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and
ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA

Defendant.

Civil Action No: CE13-01480-063

IN THE SUPERIOR COURT OF GLYNN COUNTY
STATE OF GEORGIA

J. MATTHEW COLEMAN, IV and
ELIZABETH BLAIR COLEMAN,

Plaintiffs,

v.

GLYNN COUNTY, GEORGIA

Defendant.

Civil Action No: CE14-00750-063

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant three (3) actions pending before the Court are class actions brought by Plaintiffs J. Matthew Coleman and Elizabeth Blair Coleman, (hereinafter "Plaintiffs" or the "Class Representatives"), individually and on behalf of all other persons similarly situated ("Class Members") against Defendant Glynn County, Georgia (hereinafter the "County"), styled *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE12-10785-063; *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE13-01480-063; and *J. Matthew Coleman, et al. v. Glynn County, Georgia*, CE14-00750-063 (the "Lawsuits");

WHEREAS, the Lawsuits sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid based on the County's incorrect application of the Scarlett Williams Exemption (the "Exemption");

WHEREAS, the Parties reached a resolution of the Lawsuits in the form of [Proposed] Consent Judgment that was presented to and preliminarily approved by the Court on October 4, 2019;

WHEREAS, pursuant to its Preliminary Approval Order on October 4, 2019, the Court directed that notice be mailed to the Class Members, a notice be published in the Brunswick News, and the County was directed to add a webpage to its website providing information about the Lawsuits and the [Proposed] Consent Judgment, and setting a time period in which objections to the same could be filed;

WHEREAS, the Preliminary Approval Order also established a schedule for the filing of an Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application"), as well as a time period in which objections to the same could be filed;

WHEREAS, notice to the Class Members was given as required by the Court's Preliminary Approval Order;

WHEREAS, the Fee Application was filed on October 18, 2019 as required by the Court's Preliminary Approval Order;

WHEREAS, no objections to the proposed Consent Judgment were filed;

WHEREAS, no objections to the Fee Application were filed;

WHEREAS, the Court held a Final Approval Hearing on November 8, 2019 as scheduled in the Preliminary Approval Order at which the Court finally approved the Consent Judgment, and considered the Fee Application; and

WHEREAS, the Court having considered the entire records of these Lawsuits, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated October 18, 2019 (the "October 18, 2019 Aff.") and the Affidavit of James L. Roberts, IV dated November 1, 2019 (the "November 1, 2019 Aff."). **NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:**

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of seven million dollars (\$7,000,000.00), reimbursement of Class Counsel's actual costs and expenses in the amount of ninety-three thousand four hundred fifty-five and 28/100 dollars (\$93,455.28) and a service award to the Class Representatives of three hundred and fifty thousand dollars (\$350,000.00) all to be paid from the seventeen million five hundred thousand dollar (\$17,500,000.00) Aggregate Refund Fund established in the Settlement of these Lawsuits. As set forth below, the Court makes the following findings of fact and conclusions of law holding that : (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class

Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as these Lawsuits, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees, Class Counsel presented Class Counsel’s October 18, 2019 Affidavit. Class Counsel’s October 18, 2019 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of these Lawsuits and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for 2010 to 2018, but also future tax relief of an even greater value to the Class Members, and future Exemption holders, by requiring that the Exemption be applied properly prospectively. See generally Coleman, et al. v. Glynn County, Georgia, et al., 344 Ga. App. 545, 549, 809 S.E.2d 383, 387 (2018); October 18, 2019 Aff. ¶27.

10. The direct benefits to the Class Members include immediate cash payments from the \$17,500,000.00 Aggregate Refund Fund. October 18, 2019 Aff. at ¶28. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶29.

11. In addition to this immediate cash benefit to the Class Members the Settlement provides tangible benefits – tax dollar savings – into the future each year for every year the Exemption is received. Class Counsel estimates that the net present value of these tangible future benefits is calculated at \$23,500,000.00. Id. at ¶¶34, 37.

12. The Court finds that Class Counsel's estimate of the future benefits in tax dollar savings is credible. See Eaves v. Earthlink, Inc., No. 2005-CV-97274, 2010 WL 5883596 (Ga. Super. June 7, 2010) (Court permitted value of benefits to the class to include an estimate of the value of reduction of charges by defendant into the future).

13. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. In short, Class Counsel engaged in these Lawsuits for seven (7) years against worthy, highly competent adversaries representing the County and obtained extraordinary results in the Settlement. October 18, 2019 Aff. at ¶45.

14. Class Counsel’s October 18, 2019 Affidavit confirms that Class Counsel spent a substantial number of hours, among other things, investigating the thousands of potential refund claims based on the incorrect application of the Exemption and served multiple sets of interrogatories, requests for documents and requests for admission on the County and on third parties, conducted depositions, served over twenty (20) Open Records Requests and filed eight (8) discovery motions. Id. at ¶43.

15. Class Counsel’s October 18, 2019 Affidavit also confirms that Class Counsel expended significant resources researching and developing the legal theories and claims and many other legal issues that arose. Id. at ¶47.

16. According to Class Counsel’s October 18, 2019 Affidavit, Class Counsel and its staff invested not less than 3,207 hours on these Lawsuits. Id. at ¶69.

17. The Court does not doubt that these Lawsuits took an enormous amount of Class Counsel’s time and frequently required prioritizing these Lawsuits over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of these Lawsuits.

18. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

19. The Court finds that in undertaking to prosecute these complex Lawsuits entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

20. These Lawsuits involved difficult and novel issues as evidenced by the fact that these Lawsuits spanned seven (7) years and have been up to the Court of Appeals and the Georgia Supreme Court twice.

21. Class Counsel faced numerous risks throughout the pendency of these Lawsuits. There was the inherent possibility of failing to certify the class or having the Lawsuits dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuits involved the County, there were also risks concerning sovereign immunity. And then there was the real threat that the Lawsuits would have been decertified after the second appeal to the Court of Appeals – after more than six (6) years of litigation. October 18, 2019 Aff. at ¶¶47-53.

22. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

23. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

24. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a

general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%).

26. The Court finds that Class Counsel’s fee request falls within the range of the private marketplace for standard contingency fee cases. October 18, 2019 Aff. at ¶¶57, 60.

27. The Court finds that Class Counsel’s fee request falls within the range of the private marketplace for tax refund cases. Id.

28. Furthermore, the Court finds that when the future tax relief achieved by Class Counsel is taken into consideration, along with the Aggregate Refund Fund, Class Counsel’s fee request is even more reasonable. Id. at ¶¶36-38.

29. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

30. Class Counsel effectively pursued the Plaintiffs’ and Class Members’ claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of these Lawsuits was made possible by Class Counsel’s extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-6, 62-65.

31. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

32. Additionally, the Court finds that the reaction of the Class Members to Class Counsel’s fee request also supports approval of the fee award.

33. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in the Brunswick News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuits and the proposed Settlement (collectively the "Notice Program").

34. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

35. Plaintiffs were directed to post and in fact did post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court.

36. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

37. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 29, 2019 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

38. The Court finds that each facet of the Notice Program was timely and properly accomplished. November 1, 2019 Aff. at ¶¶11-15. See also Affidavit of Printing and Mailing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Plaintiffs.

39. The period for filing timely objections ended on October 29, 2019. There were no objections filed within the Court ordered objection period. There has been no objection filed to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. November 1, 2019 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

40. Accordingly, an award of attorney's fees to Class Counsel in the amount of seven million dollars (\$7,000,000.00) is approved.

The Expense Request is Approved

41. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$93,455.28 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

42. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of these Lawsuits. October 18, 2019 Aff. at ¶71.

43. Accordingly, ninety-three thousand four hundred fifty-five and 28/100 dollars (\$93,455.28) in litigation costs and expenses is approved.

The Service Award Request is Approved

44. "[T]here is ample precedent for awarding incentive compensation to class representatives at the conclusion of a successful class action." David v. Am. Suzuki Motor Corp.,

2010 U.S. Dist. LEXIS 146073, 2010 WL 1628362. at *6 (S.D. Fla. Apr. 15, 2010). Courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative.

45. For the last seven (7) years the Colemans have served as Class Representatives, undertaking the burdens and risks of representing the Class.

46. The Court finds that as the Colemans provided invaluable assistance to counsel in these Lawsuits by first identifying the issue concerning the incorrect application of the Exemption and then by, among other things, locating relevant documents, participating in conferences with Class Counsel and attending and testifying at hearings. October 18, 2019 Aff. at ¶¶19-20, 40.

47. Accordingly, a service award in the amount of three hundred and fifty thousand dollars (\$350,000.00) is approved (the "Service Award"). See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

48. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

49. Class Counsel are awarded attorney's fees in the amount of \$7,000,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

50. Class Counsel are awarded \$93,455.28 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and

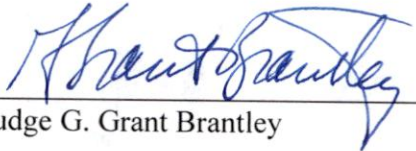
to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

51. The Court further awards the Class Representatives \$350,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment and the Final Approval Order and Judgment.

52. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

53. The Clerk shall promptly enter this Order in the dockets of each of these Lawsuits

SO ORDERED. This 8th day of November, 2019.



Judge G. Grant Brantley

IN THE SUPERIOR COURT OF WAYNE COUNTY
STATE OF GEORGIA

Frances B. Yeargan
Frances Yeargan, 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.	)	

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiffs Altamaha Bluff, LLC and Grant Lewis (hereinafter "Named Plaintiffs"), individually and on behalf of all other persons similarly situated ("Class Members") against Defendants 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");

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid on timberland based on the County's use of a large acreage revaluation and schedules declared invalid by the Superior Court of Wayne County;

WHEREAS, this matter is currently before the Court on Named Plaintiffs' Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application");

WHEREAS, a Final Approval Hearing was scheduled for October 20, 2020 as set forth in the Preliminary Approval Order entered on August 31, 2020 and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application;

WHEREAS, No objections to the Fee Application were filed with the Court; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated September 22, 2020 (the "September 22, 2020 Aff.") and the Affidavit of James L. Roberts, IV dated October 13, 2020 (the "October 13, 2020 Aff.").

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$700,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$12,107.39 and a service award to the Class Representatives of \$20,000.00 each all to be paid from the \$1,750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class

Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s September 22, 2020 Affidavit. The Class Counsel’s September 22, 2020 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently

has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for tax years 2011 to 2019, but also likely future tax relief to the Class and to future owners of large acreage parcels containing timberland. See September 22, 2020 Aff. at ¶35.

10. The direct benefits to the Class Members include immediate cash payments from the \$1,750,000.00 Aggregate Refund Fund. See September 22, 2020 Aff. at ¶35. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶31.

11. In addition to this immediate cash benefit to the Class Members the Proposed Consent Judgment should provide tangible benefits – tax dollar savings – into the future since the trial court order, which was affirmed on appeal, held that the use of the schedules based on the Invalid 2008 Revaluation to value the property of the Named Plaintiffs and the Class Members was improper. Id. at ¶35.

12. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee

request. In short, Class Counsel engaged in this Lawsuit for six (6) years against worthy, highly competent adversaries representing the Defendants and obtained extraordinary results in the Settlement. See September 22, 2020 Aff. at ¶¶15, 43-44.

13. Class Counsel's September 22, 2020 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaints in this Lawsuit. Class Counsel defended a motion to dismiss, a motion for summary judgment and opposition to a motion for class certification and a motion for summary judgment. Id. at ¶45.

14. Class Counsel's September 22, 2020 Affidavit also confirms that Class Counsel expended significant resources in researching, developing, briefing and arguing many legal issues that arose. Those issues included among others, the Refund Statute, stare decisis, statute of limitation, statutory interpretation, sovereign immunity, proprietary of Class Representatives' refund claims under the Refund Statute, ability to recover expenses of litigation and the refund calculation. Id. at ¶46. Class Counsel's September 22, 2020 Affidavit further confirms that Class Counsel filed, served or reviewed over 9,000 pages of documents. Id. at ¶48.

15. According to Class Counsel's September 22, 2020 Affidavit, Class Counsel and its staff invested not less than 1,000 hours on this Lawsuit. Id. at ¶63.

16. The Court does not doubt that this Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

17. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

18. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

19. This Lawsuit involved difficult and novel issues as evidenced by the fact that this Lawsuit spanned six (6) years and has been up to the Court of Appeals and the Georgia Supreme Court.

20. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent possibility of failing to certify the class or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved the County, there were also risks concerning sovereign immunity. See September 22, 2020 Aff. at ¶¶44-47.

21. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

22. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

23. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the

amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

24. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) which also was a class action for tax refund.

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See September 22, 2020 Aff. at ¶¶56-57.

26. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶¶54-55.

27. The record leaves no doubt that Class Counsel’s fee request is appropriate and comports with attorney fees awarded in similar cases.

28. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

29. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-8, 58-62.

30. Class Counsel achieved an excellent outcome in this Lawsuit against the extremely reputable firm of Brown, Readdick, Brumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter and Mr. Mumford were worthy, highly competent and professional adversaries.

31. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

32. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

33. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Press Sentinel (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

34. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

35. Named Plaintiffs were directed to post Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on September 22, 2020. On that same day

the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage. See October 14, 2020 Aff. at ¶15.

36. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

37. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 5, 2020 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

38. The Court finds that each facet of the Notice Program was timely and properly accomplished. See October 13, 2020 Aff. at ¶¶11-13. See also Affidavit of Printing, Affidavit Mailing and Publisher's Affidavit attached as Exhibits "B", "C" and "D" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Named Plaintiffs.

39. The period for filing timely objections ended on October 5, 2020. There were no objections filed within the Court ordered objection period. There has been no objection filed to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. See October 13, 2020 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

40. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$700,000.00 is approved,

The Expense Request is Approved

41. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$12,107.39 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

42. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See September 22, 2020 Aff. at ¶65.

43. Accordingly, \$12,107.39 in litigation costs and expenses is approved.

The Service Award Request is Approved

44. “[T]here is ample precedent for awarding incentive compensation to class representatives at the conclusion of a successful class action.” David v. Am. Suzuki Motor Corp., 2010 U.S. Dist. LEXIS 146073, 2010 WL 1628362. at *6 (S.D. Fla. Apr. 15, 2010). Courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative.

45. For the last six (6) years Altamaha Bluff, LLC served as a class representative and for over two and a half (2 ½) years Grant Lewis has also served as a class representative, undertaking the burdens and risks of representing the Class.

46. The Court finds that as the Altamaha Bluff, LLC and Grant Lewis provided invaluable assistance to counsel in this Lawsuit by among other things, locating relevant

documents, participating in conferences with Class Counsel and attending and testifying at hearings. See September 22, 2020 Aff. at ¶38.

47. Accordingly, a service award in the amount of \$20,000.00 for Altamaha Bluff, LLC is approved and a service award in the amount of \$20,000.00 for Grant Lewis is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

48. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

49. Class Counsel are awarded attorney's fees in the amount of \$700,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

50. Class Counsel are awarded \$12,107.39 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

51. The Court further awards the Class Representative Altamaha Bluff, LLC \$20,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

52. The Court further awards the Class Representative Grant Lewis \$20,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

53. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

54. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 19th day of Oct., 2020.

David L. Cavender
Judge David L. Cavender
Senior Judge

**TOLEDO MANUFACTURING
COMPANY, RAYONIER FOREST
RESOURCES, L.P.,
MARK TIMOTHY THRIFT, LISA
ROSE THRIFT, LESLIE H. BLAIR
AND MARY E.
BLAIR**

[illegible]

CIVIL ACTION NO. SUCV201900232

v.

**CHARLTON
COUNTY**

Defendant.

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiffs Toledo Manufacturing Company (“Toledo”), Rayonier Forest Resources, L.P. (“Rayonier”), Mark Timothy Thrift and Lisa Rose Thrift (the “Thrifts”) and Leslie H. Blair and Mary E. Blair (the “Blairs”) (Toledo, Rayonier, the Thrifts and the Blairs are collectively referred to as the “Named Plaintiffs”), individually and on behalf of all other persons similarly situated (“Class Members”) against Defendant Charlton County (the “County”)¹;

¹ Initially, members of the Charlton County Board of Commissioners (the “BOC”), members of the Charlton County Board of Assessors (the “BOA”) and the Tax Commissioner of Charlton County (collectively “Certain Other Defendants”) were included as defendants. On February 26, 2020 Named Plaintiffs filed a Consent Motion to Dismiss Certain Other Defendants without prejudice.

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 for taxes that were overpaid based on the County's use of only five (5) soil productivity classifications rather than nine (9) soil productivity classifications for parcels enrolled in the Forest Land Protection Act ("FLPA") program the Conservation Use Valuation Assessment program ("CUVA");

WHEREAS, this matter is currently before the Court on Named Plaintiffs' Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on December 14, 2020 as scheduled in the Preliminary Approval Order entered on November 12, 2020 and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated November 18, 2020 (the "November 18, 2020 Aff.") and the Affidavit of James L. Roberts, IV dated December 7, 2020 (the "December 7, 2020 Aff.").

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$540,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$7,385.65 and a service award in the total amount of \$40,000.00 (to be paid to the Class Representatives as follows: Toledo – \$25,000; Rayonier – \$5,000; the Thrifts – \$5,000; and the Blairs – \$5,000) all to be paid from the \$1,350,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and

reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the "undesirability" of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s November 18, 2020 Affidavit. The Class Counsel’s November 18, 2020 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel’s fee request.

9. Here, the result obtained provides for not only the recovery of the tax overpayments by Class Members for tax years 2014 to 2019, but also future tax relief to the Class. See November 18, 2020 Aff. at ¶20.

10. The direct benefits to the Class Members include immediate cash payments from the \$1,350,000.00 Aggregate Refund Fund. Id. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶21.

11. In addition to this immediate cash benefit to the Class Members the Proposed Consent Judgment will provide tangible benefits – tax dollar savings – into the future since the County has agreed to correct the soil delineation and land use values for future tax years beginning in tax year 2020. Id. at ¶19.

12. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. See November 18, 2020 Aff. at ¶¶30-42.

13. Class Counsel’s November 18, 2020 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel defended a motion to dismiss and opposition to a motion for class certification and a motion for summary judgment. Id. at ¶¶11-12.

14. Class Counsel’s November 18, 2020 Affidavit also confirms that Class Counsel expended significant resources significant resources investigating the hundreds of potential refund claims including analyzing the County lists of parcels enrolled in the FLPA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019 and analyzing the County lists of parcels enrolled in the CUVA program for tax years 2014, 2015, 2016, 2017, 2018 and 2019. Id. at ¶¶31-35. For all of the taxpayers who potentially could be entitled to a refund, Class Counsel reviewed property record cards, tax bills and soils maps. Id. at ¶36. The record also shows that Class Counsel analyzed the soil productivity classifications utilized by the County and then analyzed the soil productivity classifications required by the FLPA and CUVA statutes for each parcel to determine the refund. Id. at ¶37.

15. According to Class Counsel's November 18, 2020 Affidavit, Class Counsel and its staff invested not less than 773.7 hours on this Lawsuit. Id. at ¶54.

16. The Court does not doubt that this Lawsuit took an enormous amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

17. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

18. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

19. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent possibility of failing to certify the class or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved the County, there were also risks concerning sovereign immunity. See November 18, 2020 Aff. at ¶39.

20. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

21. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

22. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

23. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019) and in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) which were both class actions for tax refunds.

24. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See November 18, 2020 Aff. at ¶48.

25. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶47.

26. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

27. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

28. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. Id. at ¶¶4-8, 49-55.

29. Class Counsel achieved an excellent outcome in this Lawsuit against the extremely reputable firm of Brown, Readdick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter was a worthy, highly competent and professional adversary.

30. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

31. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

32. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Charlton County Herald (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

33. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees, expenses and service award.

34. Named Plaintiffs were directed to post Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on November 18, 2020. On that same day the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage. See December 7, 2020 Aff. at ¶15.

35. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees, expenses and service award.

36. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before October 5, 2020 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

37. The Court finds that each facet of the Notice Program was timely and properly accomplished. See December 7, 2020 Aff. at ¶¶11-13. See also Affidavit of Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives filed by Named Plaintiffs.

38. The period for filing timely objections ended on November 30, 2020. There were no objections filed within the Court ordered objection period. There has been no objection filed

to date regarding Class Counsel's request for an award of attorney's fees, expenses and service award. See December 7, 2020 Aff. at ¶16. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

39. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$540,000.00 is approved,

The Expense Request is Approved

40. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$7,385.65 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

41. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See November 18, 2020 Aff. at ¶56.

42. Accordingly, \$7,385.65 in litigation costs and expenses is approved.

The Service Award Request is Approved

43. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service

award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00.

44. The evidence of record is that Class Representative Toledo identified the issue of the County using only five (5) soil productivity classifications rather than the nine (9) soil productivity classifications required by statutes for the FLPA and CUVA programs and attempted for four (4) years prior to the Lawsuit to have the County utilize the nine (9) soil productivity classifications required by statute for its own parcels, including filing a tax appeal in 2015. See November 18, 2020 Aff. at ¶27.

45. The Court also finds that as class representatives, Named Plaintiffs were active in this Lawsuit and have provided invaluable assistance to counsel by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of themselves and the Class Members. In doing so, the Named Plaintiffs were integral to forming the theory in this Lawsuit and reaching the Settlement. Id. ¶28.

46. Accordingly, a service awards in the amount of \$25,000.00 for Toledo, \$5,000 for Rayonier, \$5,000 for the Thrifts and \$5,000 for the Blairs (total award of \$40,000.00) are approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

47. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

48. Class Counsel are awarded attorney's fees in the amount of \$540,000.00 from the Aggregate Refund Fund to be paid no later than 15 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

49. Class Counsel are awarded \$7,385.65 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

50. The Court awards the Class Representative Toledo \$25,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

51. The Court awards the Class Representative Rayonier \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

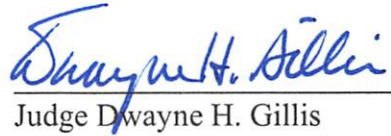
52. The Court awards the Class Representatives Thrifts \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

53. The Court awards the Class Representatives Blairs \$5,000.00 as a service award from the Aggregate Refund Fund to be paid no later than 30 days from the date of this Order and to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

54. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

55. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 9 day of December, 2020.



Judge Dwayne H. Gillis

2024 FEB 20 A 9:13

TROY and TARYN NIXON

Plaintiffs,

V.

CITY OF DARIEN, GEORGIA

Defendant.

CIVIL ACTION NO. SUV2023000081

Cheryl "Mandy" Harrison
CLERK OF COURTS

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiffs Troy and Taryn Nixon (“Named Plaintiffs” or “Class Representatives”), individually and on behalf of all persons similarly situated (“Class Members”), against Defendant City of Darien, Georgia (the “City”);

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 to recover tax refunds for taxes paid for 2016 through 2022 based on the incorrect application of the City's homestead exemption for municipal purposes found in House Bill 1197 ("HB 1197") (the "Homestead Exemption") for themselves and on behalf of all similarly situated taxpayers;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on February 20, 2024 as scheduled in the First Amended Preliminary Approval Order filed on October 17, 2023 (the “First Amended Preliminary Order”) and as made known to the Class Members through the notice procedures (the

“Notice Program”) approved by the Court in the First Amended Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated December 22, 2023 (the “December Affidavit” or the “December Aff.”) and the Affidavit of James L. Roberts, IV dated February 2024 (the “February Affidavit” or the “February Aff.”)

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$80,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$2,591.83 and a service award in the amount of \$5,000.00 all to be paid from the \$200,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn

County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;

- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s December Affidavit. The Class Counsel’s December Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$200,000.00 Aggregate Refund Fund. See December Aff. at ¶20. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶22.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See December Aff. at ¶¶10-13, 32-39, 41.

11. Class Counsel's January Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. Id. at ¶11.

12. Class Counsel's January Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019, 2020, 2021 and 2022. Id. at ¶32. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶37. Class Counsel testified in his January Affidavit that the proposed class exceed 170 members for each of the seven (7) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets identifying every parcel that received the Homestead Exemption and providing specific parcel information including, among other things, the base year, year the Exemption was

granted, the value in the current frozen year and the valuation in the prior year. Class Counsel testified that they also reviewed tax digests. Id. at ¶33.

13. According to Class Counsel's December Affidavit, Class Counsel and its staff invested not less than 140 hours on this Lawsuit. Id. at ¶52.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021) Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action

Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023). All six (6) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See December Aff. at ¶45.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶46.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiffs' and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See December Aff. at ¶¶4-8, 14-15, 48-49.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including Samuel G. Oliver, Esquire and Richard E. Braun, Jr., Esquire. The Court finds that Mr. Oliver and Mr. Braun were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the First Amended Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Darien News (the "Publication Notice") and the City was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on December 22, 2023. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City's website. See February Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before January 15, 2024 and certain

objection procedures outlined in the First Amended Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See December Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on January 15, 2024. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$80,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$2,591.83 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See December Aff. at ¶54.

40. Accordingly, \$2,291.83 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00. Also of

significance, this Court awarded Class Representative \$25,000.00 in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) which was a refund class action based on a homestead exemption that contained the same language as the Homestead Exemption in this case.

42. The evidence of record is that Class Representatives were active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See December Aff. at ¶29. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$5,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$80,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

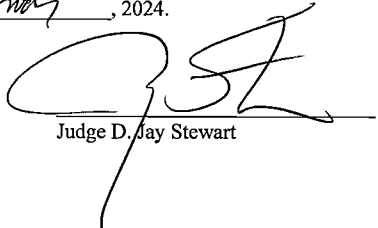
46. Class Counsel are awarded \$2,591.83 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$5,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 21st day of February, 2024.



Judge D. Jay Stewart

WHEREAS, the Court held a Final Approval Hearing on May 5, 2022 as scheduled in the Preliminary Approval Order filed on January 24, 2022 (the “Preliminary Order”) and as made

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known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated March 31, 2022 (the “March Affidavit” or the “March Aff.”) and the Affidavit of James L. Roberts, IV dated April 29, 2022 (the “April Affidavit” or the “April Aff.”)

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$400,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$18,133.03 and a service award in the amount of \$25,000.00 all to be paid from the \$1,000,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn

County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;

- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s March Affidavit. The Class Counsel’s March Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,000,000.00 Aggregate Refund Fund. See March Aff. at ¶20. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶22.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See March Aff. at ¶¶10-15, 32-39, 41.

11. Class Counsel's March Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action and a First Amended Motion to Certify Suit as Class Action. The County filed oppositions to both and Class Counsel defended those oppositions. The record further shows that Class Counsel researched, briefed and filed a motion for partial summary judgment. Id. at ¶¶32-37.

12. Class Counsel's March Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019 and 2020. Id. at ¶33. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶36. Class Counsel testified in his March Affidavit that the proposed class exceed 3,500 members for each of the five (5) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets

identifying every parcel that received the Homestead Exemption and providing specific parcel information including, among other things, the base year, year the Exemption was granted, the value in the current frozen year and the valuation in the prior year. Class Counsel testified that they also reviewed tax digests. Id. at ¶33.

13. According to Class Counsel's March Affidavit, Class Counsel and its staff invested not less than 270 hours on this Lawsuit. Id. at ¶53.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021). All four (4) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See March Aff. at ¶45.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶46.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See March Aff. at ¶¶4-8, 48-49.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including counsel at Brown, Readick, Bumgartner, Carter, Strickland & Watkins LLP including lead counsel G. Todd Carter. The Court finds that Mr. Carter was worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Darien News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on March 31, 2022. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website. See April Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before April 27, 2022 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See April Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's

Affidavit attached as Exhibits “B” and “C” respectively to Supplemental Memorandum in Support of Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the “Supplemental Memorandum”).

36. The period for filing timely objections ended on April 27, 2022. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney’s fees to Class Counsel in the amount of \$400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$18,133.03 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 (“Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary.” Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See March Aff. at ¶55.

40. Accordingly, \$18,133.03 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example,

in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; and in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See March Aff. at ¶29. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$25,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

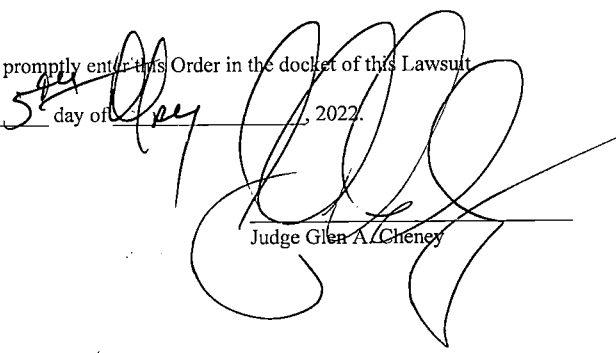
46. Class Counsel are awarded \$18,133.03 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$25,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 5th day of May, 2022.



Judge Glen A. Cheney

Date: 2/17/2021 2:42 PM
Reviewer: LS

Defendants.

[illegible]

CIVIL ACTION NO. SPCV20-00767-MO

WHEREAS, the Court held a Final Approval Hearing on February 23, 2021 as scheduled in the Second Amended Preliminary Approval Order filed on December 29, 2020 (the “Preliminary Order”) and as made known to the Class Members through the notice procedures (the

“Notice Program”) approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated February 3, 2021 (the “February 3, 2021 Aff.”) and the Affidavit of James L. Roberts, IV dated February 16, 2021 (the “February 16, 2021 Aff.”).

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$1,100,000.00 (to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022), reimbursement of Class Counsel’s actual costs and expenses in the amount of \$1,454.74 and a service award in the amount of \$55,000.00 all to be paid from the \$2,750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel’s Request for Attorney’s Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney’s fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn

County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

(1) the time and labor required;

- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s February 3, 2021 Affidavit. The Class Counsel’s February 3, 2021 Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$2,750,000.00 Aggregate Refund Fund. See February 3, 2021 Aff. at ¶16. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 73.89% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the [Proposed] Consent Judgment). Id. at ¶18.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See February 3, 2021 Aff. at ¶¶26-36, 50.

11. Class Counsel's February 3, 2021 Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Id. at ¶¶26-33.

12. Class Counsel's February 3, 2021 Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2015, 2016, 2017, 2018, 2019 and 2020. Id. at ¶32. The record shows that Class Counsel reviewed the discovery, pleadings and court orders in the civil rights lawsuit that was initiated against the City of Savannah in 2014 by several tour guides who operated in the City of Savannah in an action styled *Freenor, et al. v. Mayor and Aldermen of the City of Savannah*, Civil Action No. 4:14-cv-00247-WTM-GRS, in the United States District Court for the Southern District of Georgia, Savannah Division (the "Federal Lawsuit"). Id. at ¶27. Class Counsel testified by Affidavit that they reviewed and analyzed documents from the Federal Lawsuit that included, but were not

limited to, the following: Complaint; Amended Complaint; Plaintiffs' Motion for Summary Judgment and Memorandum of Law in Support Thereof; Statement of Material Facts; the City of Savannah's Opposition to Plaintiffs' Motion for Summary Judgment; Response to Statement of Material Facts; Plaintiffs' Reply to Response to Motion for Summary Judgment; the City of Savannah's Motion for Summary Judgment and Memorandum in Support Thereof; the City of Savannah's Supplemental Brief in Support of Motion for Summary Judgment; Plaintiffs' Response to the City of Savannah's Supplemental Brief; selected portions of the deposition of the City of Savannah's 30(b)(6) witness; selected portions of plaintiffs' depositions; declarations of plaintiffs; selected portions of the City of Savannah's Responses to First Set of Discovery; selected portions of the City of Savannah's Responses to Second Set of Discovery; selected portions of the City of Savannah's Responses to Third Set of Discovery; 2015 Service Program and Budget 2015-2019 Capital Improvement Program; 2016 Service Program and Budget 2016 Service Program and Budget 2016-2020 Capital Improvement Program; 2017 Adopted Budget and Five-Year Capital Improvement Program; 2018 Adopted Budget & Strategic Plan; 2019 Adopted Budget; 2020 Adopted Budget & Capital Improvement Program; documentation from the City of Savannah repealing the Preservation Fee Ordinance; Order of Judge William T. Moore, Jr. of the United States District Court for the Southern District of Georgia on cross motions for summary judgment; and Judge Moore's Order on cross motions for summary judgment related to the Preservation Fee Ordinance. Id. at ¶30.

13. According to Class Counsel's February 3, 2021 Affidavit, Class Counsel and its staff invested not less than 430 hours on this Lawsuit. Id. at ¶49.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required

the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel’s fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney’s fees.” Lunsford v. Woodforest Nat’l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a municipality, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a

general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020) and in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020). All three (3) of these cases were class action refund cases.

22. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See February 3, 2021 Aff. at ¶43.

23. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶42.

24. The record leaves no doubt that Class Counsel’s fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel’s fee request.

26. Class Counsel effectively pursued the Named Plaintiff’s and Class Members’ claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel’s extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See February 3, 2021 Aff. at ¶¶4-8, 44-48.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including R. Bates Lovett, Esquire, City Attorney, and counsel from Oliver Maner LLP, including Patrick T. O’Connor, Esquire and Patricia T. Paul, Esquire. The Court finds that Mr. Lovett, Mr. O’Connor and Ms. Paul were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel’s fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the “Full Notice”), a notice be published in The Savannah Morning News (the “Publication Notice”) and the City of Savannah was directed to add a webpage to its website (the “Webpage”) and a webpage on the Visit Savannah website providing information about the Lawsuit and the proposed Settlement (collectively the “Notice Program”).

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City of Savannah's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on February 3, 2021. On that same day the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City of Savannah's website. See February 16, 2021 Aff. at ¶16.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 8, 2021 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See February 16, 2021 Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum"). See also Clippings from The Savannah Morning News attached to the Supplemental Memorandum as Exhibit "D".

36. The period for filing timely objections ended on February 8, 2021. There were no objections filed within the Court ordered objection period specifically objecting to the request for an award of attorney fees, expenses and service award. There was a single objection sent to Roberts Tate LLC within the Court ordered objection period. See February 16, 2021 Aff. at ¶17. While not specifically addressing request for an award of attorney fees, expenses and service award, the Court found that the objection was procedurally invalid and substantively without merit. The Court overruled the objection in its Final Approval Order and Judgment. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$1,100,000.00 (to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022) is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$1,454.74 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See February 3, 2021 Aff. at ¶51.

40. Accordingly, \$1,454.74 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00 and in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See February 3, 2021 Aff. at ¶24. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, a service awards in the amount of \$55,000 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$1,100,000.00 from the Aggregate Refund Fund to be paid as follows: (a) 50% of the fees awarded on or before May 1, 2021 and (b) 50% of the fees awarded on or before May 1, 2022. The fees are to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

46. Class Counsel are awarded \$1,454.74 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

47. The Court awards the Class Representative \$55,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 17th day of February, 2021.



Judge John E. Morse, Jr.

September 15, 2023
Princess Smil
Dep. Clerk S.C.C.C., GA

VTAL REAL ESTATE, LLC

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Plaintiff,)
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v.)
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)
MAYOR AND ALDERMEN OF THE)
CITY OF SAVANNAH)
)
)
Defendants.)

CIVIL ACTION NO. SPCV21-00789-CO

WHEREAS, the instant action pending before the Court is a class action (the “Lawsuit”) brought by Plaintiff VTAL Real Estate, LLC (“Named Plaintiff” or “Class Representative”), individually and on behalf of all persons similarly situated (“Class Members”), against Defendant Mayor and Aldermen of the City of Savannah (the “City”);

WHEREAS, the Lawsuit sought refunds for fees collected under the City of Savannah 2021 Revenue Ordinance, Article U (the “Utility Service Fees Ordinance”) and refund under O.C.G.A. § 48-5-380 (the “Refund Statute”) for illegal fees levied and collected under the Utility Service Fees Ordinance for itself and on behalf of all similarly situated commercial and residential building permit applicants;

WHEREAS, this matter is currently before the Court on Class Counsel’s Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative (the “Fee Application”);

WHEREAS, the Court held a Final Approval Hearing on September 15, 2023 as scheduled in the First Amended Preliminary Approval Order filed on July 11, 2023 (the “Preliminary Order”)

and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire records of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated August 18, 2023 (the "August Affidavit" or the "August Aff."), the Affidavit of John B. Manly dated August 2, 2023 (the "Manly Affidavit" or the Manly Aff.") and the Affidavit of James L. Roberts, IV dated September 8, 2023 (the "September Affidavit" or the "September Aff.")

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$1,400,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$28,209.37 and a service award in the amount of \$87,500.00 all to be paid from the \$3,500,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund.

Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019); Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020); Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020); Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021); and Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions." In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the "undesirability" of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the "Camden I Factors".

7. In support of their request for attorney's fees equal to 40% of the common fund, Class Counsel presented Class Counsel's August Affidavit and the Manly Affidavit. The Class

Counsel's August Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently analyzed the Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$3,500,000.00 Aggregate Refund Fund. See August Aff. at ¶30. Each Qualified Class Member (as defined in the [Proposed] Consent Judgment) 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 (as defined in the [Proposed] Consent Judgment). Id. at ¶32. It is anticipated that the Aggregate Refund Fund is sufficient to pay each Class Member 50% to 100% of the total calculated refund. Id. at ¶33.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See August Aff. at ¶¶10-24, 42-55; Manly Aff. at ¶11.

11. Class Counsel's August Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and six (6) amendments thereto in this Lawsuit. Class Counsel filed a Motion to Certify Suit as Class Action with Memorandum of Law in Support thereof, Second Amended Motion to Certify Suit as

Class Action with Supplemental Memorandum in Support thereof and Third Amended Motion to Certify Suit as Class Action with Supplemental Memorandum of Law in Support thereof. See August Aff. at ¶¶10-20.

12. Class Counsel's August Affidavit also confirms that Class Counsel expended significant resources in analyzing over 1,000 potential refund claims for July 30, 2016 to present. Id. at ¶¶42, 49. The record shows that Class Counsel reviewed over 740 files for commercial and residential new builds and over 300 files for commercial and residential renovations. Id. at ¶¶43-45. The record shows Class Counsel collected information from these files for detailed review including project name, address, date of application, applicant name, applicant phone number, applicant email and the amount of the various fees charged. Id. at ¶46. The record further shows that Water and Sewer Approval Forms, including all exhibits thereto, were reviewed for each commercial building permit application for new builds, commercial building permit applications for renovations, residential building permit applications for new builds and residential building permit applications for renovations. Id. at ¶47. Class Counsel testified in the August Affidavit that based on the Water and Sewer Approval forms, each fee charge was identified including: Water Tap-in Fees; Sewer Tap-in Fees; Water Additional Fees; Reclaimed Water Fees; Treatment Plant Fees; Sewer Area Additional Fees; and Sewer Site Additional Fees. Id. at ¶48. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimate led to the proposed resolution. Id. at ¶36.

13. According to Class Counsel's August Affidavit, Roberts Tate LLC invested not less than 598.8 hours on this Lawsuit. Id. at ¶68. According to the Manly Affidavit Manly Shipley, LLP invested no less than 170 hours on this Lawsuit. See Manly Aff. at ¶11.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted). See also In re Equifax, Inc. Customer Data Security Breach Litigation, 2020 WL 256132, at *33 (N.D. Ga. Mar. 17, 2020).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a municipality, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the

amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); and in Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022). All five (5) of these cases were class action refund cases.

22. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See August Aff. at ¶62.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶61.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in tax law and tax refund matters as well as experience with complex litigation. See August Aff. at ¶¶4-8, 63-64.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including counsel for the City including R. Bates Lovett, Esquire, City Attorney and Patrick T. O'Connor, Esquire and Patty T. Paul, Esquire of Oliver Maner LLP. The Court finds that the City attorneys were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be sent via electronic mail to the Class Members (the

“Email Notice”), a notice be published in The Savannah Morning News (the “Publication Notice”), the City was directed to add a webpage to its website (the “Main Settlement Webpage”) providing information about the Lawsuit and the proposed Settlement and the City was directed to post a notice on its webpage for applications and building permits (the “Permit Webpage Notice”) directing Class Members (collectively the “Notice Program”).

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney’s fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative on the Main Settlement Webpage on the City’s website on the same day that it was filed with the Court. The record shows that the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to Class Representative was filed with the Court on August 18, 2023. Thereafter the Application for Attorney’s Fees, Reimbursement of Expenses and Service Award to the Class Representative was posted on the Main Settlement Webpage on the City’s website. See September Aff. at ¶17.

33. The Full Notice, the Email Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel’s request for an award of attorney’s fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before August 28, 2023 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See September Aff. at ¶¶11-16. See also Affidavit of Terry D. Turner, Jr. and

Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on August 28, 2023. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$1,400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$28,209.37 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See August Aff. at ¶70; Manly Aff. at ¶13.

40. Accordingly, \$28,209.37 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; and in Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded the Class Representative \$25,000.

42. The evidence of record is that Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See August Aff. at ¶39. The

record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service award in the amount of \$87,500 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$1,400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the [Proposed] Consent Judgment.

46. Class Counsel are awarded \$28,209.37 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

47. The Court awards the Class Representative \$87,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 15th day of September, 2023.



Judge Lisa Goldwire Colbert

March 1, 2024

Dep. Clerk S.C.C.C., GA

ROBERT E. ANDERSON,

CIVIL ACTION NO. SPCV21-01165-CO

v.

Defendant.

WHEREAS, the Lawsuit sought refunds pursuant to O.C.G.A. §48-5-380 to recover tax refunds for taxes paid for 2016 through 2020 based on the County's failure to comply with Title 48 of the Official Code of Georgia and the Georgia Appraisal Procedures Manual (the "GAPM") in valuing agricultural parcels from 2016 to 2020 and for agricultural parcels enrolled in the Forest Land Protection Act ("FLPA") or the Conservation Use Valuation Assessment program ("CUVA") from 2016 to 2020, the County's failure to comply with O.C.G.A. §48-5-7.7 (the "FLPA Statute") and O.C.G.A. §48-5-7.4 (the "CUVA Statute") and the regulations promulgated thereunder for themselves and on behalf of all similarly situated taxpayers;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on March 1, 2024 as scheduled in the Preliminary Approval Order filed on December 18, 2023 (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order to consider among other things the Fee Application; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including but not limited to the Affidavit of James L. Roberts, IV dated January 30, 2024 (the "January Affidavit" or the "January Aff."), the Affidavit of James L. Roberts, IV dated February 2024 (the "February Affidavit" or the "February Aff.") and the Affidavit of John Manly dated January 19, 2024 (the "Manly Affidavit");

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$300,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$3,056.21 and a service award in the amount of \$18,750.00 all to be paid from the \$750,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. Barnes v. City of Atlanta, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006). See also Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. See Boeing Co. v. Van Gemert, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."). See also Camden I Condominium Association, Inc., et al v. Dunkle, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is Camden I. Georgia courts rely on Camden I when awarding fees in a common fund case. See Friedrich v. Fidelity Nat'l Bank, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” In re Checking Account Overdraft Litig., 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “Camden I Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s January Affidavit. The Class Counsel’s January Affidavit analyzes each of the Camden I Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the

Camden I Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth Camden I Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. See Allapattah Servs., Inc. v. Exxon Corp., 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth Camden I Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$750,000.00 Aggregate Refund Fund. See January Aff. at ¶24. Each Qualified Class Member (as defined in the First Amended Consent Judgment) 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 (as defined in the First Amended Consent Judgment). Id. at ¶26.

10. The Court finds that the first, fourth and seventh Camden I Factors – the time labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. See January Aff. at ¶¶9-20, 34-42, 56, 41.

11. Class Counsel's January Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action and First Amended Motion to Certify Suit as Class Action. Id. at ¶¶12, 14.

12. Class Counsel's January Affidavit also confirms that Class Counsel expended significant resources significant resources in analyzing the potential refund claims for 2016, 2017, 2018, 2019 and 2020. Id. at ¶35. The record shows that Class Counsel expended significant

resources researching and developing the damage analysis that ultimately led to the proposed resolution. Id. at ¶38. Class Counsel testified in his January Affidavit that the proposed class exceeded 200 members for each of the five (5) years at issue. For many of these taxpayers Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. Class Counsel testified that they also reviewed tax digests. Id. at ¶36.

13. According to Class Counsel's January Affidavit, Class Counsel and its staff invested not less than 147 hours on this Lawsuit. Id. at ¶55. According to the Manly Affidavit, the staff at Manly, Shipley, LLP invested not less than 66 hours on this Lawsuit. See Manly Affidavit at ¶13.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth and tenth Camden I Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” Lunsford v. Woodforest Nat'l Bank, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed

at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth Camden I Factors – the customary fee and awards in similar cases – supports approval of Class Counsel’s fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” Camden I, 946 F.2d at 774. However, the Camden I Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” Id. at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by Barnes, 281 Ga. 256 (33.33%) and Camden I, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019), in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of

Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021); in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022); and in VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023). All six (6) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. See January Aff. at ¶49.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. Id. at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth and eleventh Camden I Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. See January Aff. at ¶¶4-8, 50-51.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel including R. Johnathan Hart, Esquire and Andre Pretorius, Esquire. The Court finds that Mr. Hart and Mr. Pretorius were worthy, highly competent and professional adversaries.

28. In sum, the Court finds that all of the Camden I Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Savannah Morning News (the "Publication Notice") and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was filed with the Court on January 31, 2024. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website. See February Aff. at ¶15.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 19, 2024 and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See January Aff. at ¶¶11-15. See also Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on February 19, 2024. There were no objections filed within the Court ordered objection period. See Ingram, et al v. The Coca-Cola Co., 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$300,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$3,056.21 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. See George, et al v. Academy Mortgage Corp., 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." Citing McLendon v. PSC Recovery Sys., 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. See January Aff. at ¶57; February Aff. at ¶18; and Manly Aff. at ¶13.

40. Accordingly, \$3,056.21 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in Coleman v. Glynn County, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in Altamaha Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Toledo Manufacturing Co., et al. v. Charlton County, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in Mary A. Bailey v. McIntosh County, Georgia, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; and in VTAL Real Estate, LLC v. Mayor and

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00.

42. The evidence of record is that Class Representatives were active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel and remained ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. See January Aff. at ¶32. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. Id.

43. Accordingly, service awards in the amount of \$18,750.00 is approved. See Ingram, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is GRANTED for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$300,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

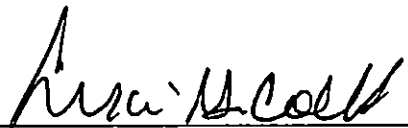
46. Class Counsel are awarded \$3,056.21 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

47. The Court awards the Class Representative \$18,750.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the First Amended Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED. This 1st day of March, 2024.



Judge Lisa Goldwire Colbert

IN THE SUPERIOR COURT OF JOHNSON COUNTY
STATE OF GEORGIA

FILED IN OFFICE
Johnson County, GA
Date 2-10-2025
Patricia Glover, Clerk
Superior Court

DEER RUN TIMBER, LLC

Plaintiff,

v.

JOHNSON COUNTY

Defendant.

CIVIL ACTION NO. 2023-CV-0125

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Deer Run Timber, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Johnson County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2023 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on February 10, 2025, as scheduled in the Preliminary Approval Order filed on November 5, 2024, (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated January 14, 2025 (the "January 14th Affidavit" or the "January 14th Aff.") and Affidavit of James L. Roberts, IV dated February 3, 2025 (the "February 3rd Affidavit" or the "February 3rd Aff.") .

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$40,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$11,510.42 and a service award in the amount of \$2,500.00 all to be paid from the \$100,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha*

Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19. 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;

- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented Class Counsel’s January 14th Affidavit. The Class Counsel’s January 14th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel’s fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$100,000.00 Aggregate Refund Fund. *See* January 14th Aff. at ¶24. Each Qualified Class Member (as defined in the Consent Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 33.33% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Consent Judgment). *Id.* at ¶26.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. *See* January 14th Aff. at ¶¶34-45.

11. Class Counsel’s January 14th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶34-45, 10-17.

12. Class Counsel’s January 14th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2018, 2019, 2020, 2021, 2022 and 2023. *Id.* at ¶¶34-45, 10-17. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* at ¶¶34-45, 10-17. Class Counsel testified in his January 14th Affidavit that the proposed class exceeds 2,000 members for each of the six (6) years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶36.

13. According to Class Counsel’s Affidavit, Class Counsel and its staff invested not less than 122.6 hours on this Lawsuit. *Id.* at ¶55.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a county, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774.

However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Mar. 1, 2024). All seven (7) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See* January 14th Aff. at ¶¶47-79

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶49.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See* January 14th Aff. at ¶¶3-8.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Joseph C. Sumner, Jr., Esquire. The Court finds that Mr. Sumner was a worthy, highly competent, and professional adversary.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Johnson Journal (the "Publication Notice"), and the County was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the County's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on January 15, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the County's website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before February 1, 2025, and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. See Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's

Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on February 1, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$40,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$11,510.42 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* January 14th Aff. at ¶57.

40. Accordingly, \$11,510.42 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior

Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; and in *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant

documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See* January 14th Aff. at ¶32. The record shows that in doing so, that the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement. *Id.*

43. Accordingly, a service award in the amount of \$2,500.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$40,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

46. Class Counsel are awarded \$11,510.42 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

47. The Court awards the Class Representative \$2,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Consent Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

[Signature on following page]

SO ORDERED this 10 day of February, 2025.

W. H. Bm
Judge

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

FILED IN OPEN COURT

June 10, 2025
Darce Hudson
Dep. Clerk S.C.C.C., GA

GRANGE INVESTMENTS, LLC,

Plaintiff,

v.

CITY OF PORT WENTWORTH,

Defendant.

CIVIL ACTION NO. SPCV23-00216-KA

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Grange Investments, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant City of Port Wentworth, Georgia (the "City");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2017 through 2024 based on the City's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on June 10, 2025, as scheduled in the Preliminary Approval Order filed on March 3, 2025, (the "Preliminary Order") and as made known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated May 8, 2025 (the "May 8th Roberts Affidavit" or the "May 8th Aff."), the Affidavit of John Manly dated April 22, 2025 (the "April 22nd Manly Affidavit"), the Affidavit of James L. Roberts, IV dated June 2, 2025 (the "June 2nd Roberts Affidavit" or the "June 2nd Aff."), and the Affidavit of John Manly dated April 22, 2025 (the "April 22nd Manly Affidavit").

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$760,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$2,390.78 and a service award in the amount of \$47,500.00 all to be paid from the \$1,900,000.00 Aggregate Refund Fund established in the Resolution of this Lawsuit. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha*

Bluff, LLC, et al. v. Thomas, et al., 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) (“[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney’s fee from the fund as a whole.”); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) (“Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.”).

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which “made clear in *Camden I* that percentage of the fund is the exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;

- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts May 8th Affidavit and Manly April 22nd Affidavit. The Roberts May 8th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel’s fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,900,000.00 Aggregate Refund Fund. *See* Roberts May 8th Aff. at ¶31. Each Qualified Class Member (as defined in the Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 45% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Judgment). *Id.* at ¶26.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel’s fee request. *See* Roberts May 8th Aff. at ¶¶34-45.

11. The Roberts May 8th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶34-45, 10-19.

12. The Roberts May 8th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024. *Id.* at ¶¶34-45, 10-19. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed resolution. *Id.* at ¶¶34-45, 10-19. Class Counsel testified in the Roberts May 8th Affidavit that the proposed class exceeds 175 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed City spreadsheets. *Id.* at ¶36.

13. According to Class Counsel’s Affidavits, Class Counsel and its staff invested not less than 180 hours on this Lawsuit. *Id.* at ¶53; Manly April 22nd Affidavit at ¶11.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a City, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774.

However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-01165-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Mar. 1, 2024); and *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson

County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025). All eight (8) of these cases were class action refund cases.

22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See Roberts May 8th Aff.* at ¶¶47-49.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶49.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See Roberts May 8th Aff.* at ¶¶3-8; *Manly April 22nd Aff.* at ¶5.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Patrick T. O'Connor, Esquire, Patricia T. Paul, Esquire, and Scott C. Robichaux, Esquire. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Savannah Morning News (the "Publication Notice"), and the City was directed to add a webpage to its website (the "Webpage") providing information about the Lawsuit and the proposed Resolution (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Webpage on the City's website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on May 12, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Webpage on the City's website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before June 1, 2025, and certain

objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on June 1, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$760,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$2,390.78 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* May 8th Aff. at ¶57.

40. Accordingly, \$2,390.78 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E.*

Anderson v. Chatham County, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; and in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts May 8th Aff.* at ¶32. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Resolution. *Id.*

43. Accordingly, a service award in the amount of \$47,500.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$760,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

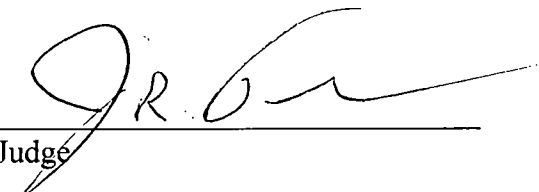
46. Class Counsel are awarded \$2,390.78 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

47. The Court awards the Class Representative \$47,500.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Judgment.

48. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

49. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 10 day of June, 2025.



Judge

AUG 18, 2025 10:37 AM


Belinda Parker, Clerk
Brooks County, Georgia

**IN THE SUPERIOR COURT OF BROOKS COUNTY
STATE OF GEORGIA**

STEVEN SCHRECK,

Plaintiff,

v.

BROOKS COUNTY,

Defendant.

CIVIL ACTION NO. 23-CV-00067

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff Steven Schreck ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Brooks County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2025 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on August 18, 2025, as scheduled in the Preliminary Approval Order dated on June 26, 2025, (the "Preliminary Order") and as made

known to the Class Members through the notice procedures (the "Notice Program") approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated July 28, 2025 (the "July 28th Roberts Affidavit" or the "July 28th Aff."), and the Affidavit of James L. Roberts, IV dated August 11, 2025 (the "August 11th Roberts Affidavit" or the "August 11th Aff.").

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney's fees to Class Counsel in the amount of \$400,000.00, reimbursement of Class Counsel's actual costs and expenses in the amount of \$28,051.80 and a service award in the amount of \$25,000.00 all to be paid from the \$1,000,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. Such fees, expenses, and award shall be promptly paid promptly paid within ten (10) days following the Effective Date (as defined in the Settlement Agreement) of the Settlement Agreement as funds permit with Class Counsel Costs and Expenses being paid in full from the County's first settlement payment and the Class Representative Service Award and Class Counsel Fees being paid in pro rata shares from the first and subsequent County settlement payments until paid in full. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney's fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts July 18th Affidavit. The Roberts July 18th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Class and that the eighth *Camden I* Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$1,000,000.00 Aggregate Refund Fund. *See* Roberts July 18th Aff. at ¶23. Each Settlement Class Member (as defined in the Settlement Agreement) will receive his or her pro-rata share of his or her calculated tax refund up to 25% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Settlement Agreement). *Id.* at ¶28.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. *Id.* at ¶¶33-44.

11. The Roberts July 18th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶33-44, 10-19.

12. The Roberts July 18th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2018, 2019, 2020, 2021, 2022, 2023, 2024, and 2025. *Id.* at ¶¶33-44, 10-19. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed settlement. *Id.* at ¶¶33-44, 10-19. Class Counsel testified in the Roberts July 18th Affidavit that the proposed class exceeds 9400 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶35.

13. According to Class Counsel's Affidavits, Class Counsel and its staff invested not less than 468 hours on this Lawsuit. *Id.* at ¶51.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a County, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

21. The Court finds that Class Counsel’s request for approval of a 40% fee of the Aggregate Refund Fund falls squarely within the permissible range indicated by *Barnes*, 281 Ga. 256 (33.33%) and *Camden I*, 946 F.2d at 774-75 (upper limit of 50%). The Court also finds that the fees sought in this Lawsuit is the exact percentage that was awarded in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney’s Fees and Costs and Service Award (Nov. 8, 2019); *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney’s Fees and Costs and Service Award (Oct. 19, 2020); *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney’s Fees and Costs and Service Award (Dec. 10, 2020); *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney’s Fees and Costs and Service Award (Feb. 23, 2021); *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney’s Fees and Costs and Service Award (May 5, 2022); *VTAL Real Estate, LLC v. Mayor and Aldermen of the City of Savannah*, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney’s Fees and Costs and Service Award (Sept. 15, 2023); and *Robert E. Anderson v. Chatham County*, Civil Action No. SPC21-

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22. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for standard contingency fee cases where 40% is the customary percentage. *See Roberts July 18th Aff.* at ¶¶46-48.

23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

25. The Court finds that the third, ninth, and eleventh *Camden I* Factors – the skill, experience, reputation and ability and nature and length of professional relationship with the client – also supports approval of Class Counsel's fee request.

26. Class Counsel effectively pursued the Named Plaintiff's and Class Members' claims before this Court, conferring a significant benefit on the Class. The Court finds that the outcome of this Lawsuit was made possible by Class Counsel's extensive experience in property tax law and tax refund matters as well as experience with complex litigation. *See Roberts July 18th Aff.* at ¶¶3-8.

27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Bradley J. Watkins, Esquire, and Amanda L. Szokoly, Esquire. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Quitman Free Press (the "Publication Notice"), and a website created (the "Settlement Website") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

31. The Class Members were advised through the Notice Program approved by this Court that Class Counsel would seek approval for an award of attorney's fees and expenses.

32. Named Plaintiffs were directed to post the Application for Attorney's Fees, Reimbursement of Expenses and Service Award on the Settlement Website on the same day that it was filed with the Court. The record shows that the Application for Attorney's Fees, Reimbursement of Expenses, and Service Award was filed with the Court on July 28, 2025. Thereafter the Application for Attorney's Fees, Reimbursement of Expenses and Service Award was posted on the Settlement Website.

33. The Full Notice and the Publication Notice approved by the Court advised the Class Members that at the Final Approval Hearing the Court would determine, among other things, Class Counsel's request for an award of attorney's fees and expenses.

34. Through the Notice Program the Class Members were advised that for an objection to be considered by the Court it had to be postmarked on or before August 8, 2025, and certain objection procedures outlined in the Preliminary Approval Order and repeated in the Full Notice had to be strictly followed.

35. The Court finds that each facet of the Notice Program was timely and properly accomplished. *See* Affidavit of Mailing Printing and Publisher's Affidavit attached as Exhibits "B" and "C" respectively to Supplemental Memorandum in Support of Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representative filed by Class Counsel (the "Supplemental Memorandum").

36. The period for filing timely objections ended on August 8, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

37. Accordingly, an award of attorney's fees to Class Counsel in the amount of \$400,000.00 is approved.

The Expense Request is Approved

38. The Court finds that the request for approval of reimbursement from the Aggregate Refund Fund of \$28,051.80 in litigation costs and expenses advanced by Class Counsel is reasonable and justified. *See George, et al v. Academy Mortgage Corp.*, 369 F. Supp. 3d 1356, 1386 ("Because Class Counsel has lost the use of this money for nearly three years, the expenses required are reasonable and necessary." *Citing McLendon v. PSC Recovery Sys.*, 2009 WL 10668635, at *3, 2009 U.S. Dist. LEXIS 136999, at *4 (N.D. Ga. 2009)).

39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* July 18th Aff. at ¶56.

40. Accordingly, \$28,051.80 in litigation costs and expenses is approved.

The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and*

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00; and in *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County, Civil Action No. SPCV23-00216-KA, Order on Attorney's Fees and Costs and Service Award (June 10, 2025) the Superior Court of Chatham County awarded the Class Representative \$47,500.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts July 18th Aff.* at ¶31. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement Agreement. *Id.*

43. Accordingly, a service award in the amount of \$25,000.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$400,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

46. Class Counsel are awarded \$28,051.80 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

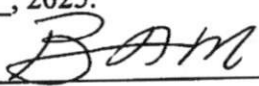
47. The Court awards the Class Representative \$25,000.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Settlement Agreement.

48. Such fees, expenses, and award shall be promptly paid within ten (10) days following the Effective Date (as defined in the Settlement Agreement) of the Settlement Agreement as funds permit with Class Counsel Costs and Expenses being paid in full from the County's first settlement payment and the Class Representative Service Award and Class Counsel Fees being paid in pro rata shares from the first and subsequent County settlement payments until paid in full.

49. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

50. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 14 day of AUG, 2025.



Judge

**IN THE SUPERIOR COURT OF EMANUEL COUNTY
STATE OF GEORGIA**

DRT INVESTMENTS, LLC,

Plaintiff,

v.

EMANUEL COUNTY,

Defendant.

CIVIL ACTION NO. 25CV00072

Emanuel County
Clerk of Court
NOV 05 2025
FILED
[Signature]

ORDER ON ATTORNEY'S FEES AND COSTS AND SERVICE AWARD

WHEREAS, the instant action pending before the Court is a class action (the "Lawsuit") brought by Plaintiff DRT Investments, LLC ("Named Plaintiff" or "Class Representative"), individually and on behalf of all persons similarly situated ("Class Members"), against Defendant Emanuel County, Georgia (the "County");

WHEREAS, the Lawsuit seeks, for Named Plaintiff and all similarly situated taxpayers, refunds pursuant to O.C.G.A. §48-5-380 for taxes in the form of fire fees (the "Fire Fee") paid for 2018 through 2025 based on the County's failure to comply with the Georgia Constitution and Georgia law;

WHEREAS, this matter is currently before the Court on Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative (the "Fee Application");

WHEREAS, the Court held a Final Approval Hearing on November 5, 2025, as scheduled in the Preliminary Approval Order dated on August 28, 2025, (the "Preliminary Order") and as

made known to the Class Members through the notice procedures (the “Notice Program”) approved by the Court in the Preliminary Approval Order; and

WHEREAS, the Court having considered the entire record of this Lawsuit, including the Fee Application, the evidence presented, including, but not limited to, the Affidavit of James L. Roberts, IV dated October 15, 2025 (the “October 15th Roberts Affidavit” or the “October 15th Aff.”), and the Affidavit of James L. Roberts, IV dated October 29, 2025 (the “October 29th Roberts Affidavit” or the “October 29th Aff.”).

NOW, THEREFORE, IT IS ORDERED, ADJUDGED, AND DECREED THAT:

1. The Fee Application requests an award of attorney’s fees to Class Counsel in the amount of \$260,000.00, reimbursement of Class Counsel’s actual costs and expenses in the amount of \$25,548.73 and a service award in the amount of \$16,250.00 all to be paid from the \$650,000.00 Aggregate Refund Fund established in the Settlement of this Lawsuit. Such fees, expenses, and award shall be promptly paid promptly paid within thirty (30) days following the County’s payment of the agreed upon settlement amount into the Aggregate Refund Fund. As set forth below, the Court makes the following findings of fact and conclusions of law, and holds that (a) the requested attorney’s fee is appropriate, fair, and reasonable and is therefore approved; (b) the request for approval of reimbursement of litigation costs and expenses advanced by Class Counsel is reasonable and justified and is therefore approved; and (c) the requested service award is appropriate, fair, and reasonable and is therefore approved.

Class Counsel's Request for Attorney's Fees is Approved

2. Tax refund actions under O.C.G.A. §48-5-380, such as this Lawsuit, are considered common fund cases. Under Georgia law, where a common fund is generated in litigation for the benefit of persons other than the named plaintiff, reasonable attorney's fees are paid from the fund. *Barnes v. City of Atlanta*, 281 Ga. 256, 260, 637 S.E.2d 4, 7 (2006); *see also Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) and *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020).

3. The United States Supreme Court and the Eleventh Circuit have also recognized that a litigant or a lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to reasonable attorney's fees from the fund as a whole. *See Boeing Co. v. Van Gemert*, 444 U.S. 472, 478 (1980) ("[A] lawyer who recovers a common fund for the benefit of persons other than himself or his client is entitled to a reasonable attorney's fee from the fund as a whole."); *Camden I Condominium Association, Inc., et al v. Dunkle*, 946 F.2d 768, 771 (11th Cir. 1991) ("Attorneys in a class action in which a common fund is created are entitled to compensation for their services from the common fund, but the amount is subject to court approval.").

4. The controlling authority for awarding attorney's fees in common fund cases in the Eleventh Circuit is *Camden I*. Georgia courts rely on *Camden I* when awarding fees in a common fund case. *See Friedrich v. Fidelity Nat'l Bank*, 247 Ga. App. 704, 545 S.E.2d 107 (2001).

5. When deciding awards of attorney's fees in common fund cases, Georgia Courts follow the Eleventh Circuit which "made clear in *Camden I* that percentage of the fund is the

exclusive method for awarding fees in common fund class actions.” *In re Checking Account Overdraft Litig.*, 830 F. Supp. 2d 1330, 1362 (S.D. Fla. 2011).

6. Georgia and the Eleventh Circuit evaluate the reasonableness of attorney fee awards in common fund cases by applying the following factors:

- (1) the time and labor required;
- (2) the novelty and difficulty of the relevant questions;
- (3) the skill required to properly carry out the legal services;
- (4) the preclusion of other employment by the attorney as a result of his acceptance of the case;
- (5) the customary fee;
- (6) whether the fee is fixed or contingent;
- (7) time limitations imposed by the clients or the circumstances;
- (8) the results obtained, including the amount recovered for the clients;
- (9) the experience, reputation, and ability of the attorneys;
- (10) the “undesirability” of the case;
- (11) the nature and the length of the professional relationship with the clients; and
- (12) fee awards in similar cases.

Camden I, 946 F.2d at 772, n.3 (citing factors originally set forth in *Johnson v. Georgia Highway Express, Inc.*, 488 F.2d 714, 717-19 (5th Cir. 1974)). These factors are hereinafter referred to as the “*Camden I* Factors”.

7. In support of their request for attorney’s fees equal to 40% of the common fund, Class Counsel presented the Roberts October 16th Affidavit. The Roberts October 16th Affidavit analyzes each of the *Camden I* Factors and concludes that every applicable factor supports the reasonableness of the instant fee request. The Court independently has analyzed the *Camden I* Factors against the unique facts of this Lawsuit and concludes that every applicable factor supports the reasonableness of the instant fee request.

8. The eighth *Camden I* Factor looks to the amount involved in the litigation with particular emphasis on the monetary results achieved in the case by class counsel. *See Allapattah Servs., Inc. v. Exxon Corp.*, 454 F. Supp. 2d 1185 (S.D. Fla. 2006). The Court finds that Class

Counsel achieved an excellent result for the Settlement Class and that the eighth *Camden I* Factor supports Class Counsel's fee request.

9. The direct benefits to the Class Members include immediate cash payments from the \$650,000.00 Aggregate Refund Fund. *See* Roberts October 15th Aff. at ¶22. Each Qualified Class Member (as defined in the Order and Judgment) will receive his or her pro-rata share of his or her calculated tax refund up to 45% of the total calculated refund due from the Aggregate Refund Fund less Fees and Expenses (as defined in the Order and Judgment). *Id.* at ¶25.

10. The Court finds that the first, fourth and seventh *Camden I* Factors – the time and labor, preclusion of other employment, and the time limitations imposed – support Class Counsel's fee request. *Id.* at ¶¶33-44.

11. The Roberts October 15th Affidavit confirms that Class Counsel expended significant resources researching and developing the legal theories and claims presented in the Complaint and Amended Complaint in this Lawsuit. Class Counsel also filed a Motion to Certify Suit as Class Action. *Id.* at ¶¶33-44, 10-18.

12. The Roberts October 15th Affidavit also confirms that Class Counsel expended significant resources in analyzing the potential refund claims for 2020, 2021, 2022, 2023, 2024, and 2025. *Id.* at ¶¶33-44, 10-18. The record shows that Class Counsel expended significant resources researching and developing the damage analysis that ultimately led to the proposed settlement. *Id.* at ¶¶33-44, 10-18. Class Counsel testified in the Roberts October 16th Affidavit that the proposed class exceeds 9,600 members for each of the years at issue. For many of these taxpayers, Class Counsel testified that they reviewed property tax record cards, tax bills and detailed County spreadsheets. *Id.* at ¶35.

13. According to Class Counsel's Affidavits, Class Counsel and its staff invested not less than 91.8 hours on this Lawsuit. *Id.* at ¶51.

14. The Court does not doubt that this Lawsuit took a significant amount of Class Counsel's time and frequently required prioritizing this Lawsuit over other work and/or required the turning down of new work that would have interfered with the vigorous prosecution of this Lawsuit.

15. The Court finds that the second, sixth, and tenth *Camden I* Factors – the novelty and difficulty of the issues, whether the fee is contingent, and the “undesirability” of the case – support Class Counsel's fee request.

16. The Court finds that in undertaking to prosecute this complex Lawsuit entirely on a contingent fee basis, Class Counsel assumed a significant risk of non-payment or underpayment. Courts have long recognized that “a contingency fee arrangement often justifies an increase in the award of attorney's fees.” *Lunsford v. Woodforest Nat'l Bank*, 2014 U.S. Dist. LEXIS 200716, at *14 (N.D. Ga. 2014) (internal citations omitted).

17. Class Counsel faced numerous risks throughout the pendency of this Lawsuit. There was the inherent risk of failing to obtain class certification or having the Lawsuit dismissed at the pleadings stage or upon a motion for summary judgment. Because the Lawsuit involved a County, there were also risks concerning sovereign immunity.

18. The Court finds that the fact that Class Counsel skillfully addressed these novel and difficult issues, achieving an excellent result for the Class Members, supports the requested fee.

19. The Court finds that the fifth and twelfth *Camden I* Factors – the customary fee and awards in similar cases – supports approval of Class Counsel's fee request.

20. The Eleventh Circuit explained that “[t]here is no hard and fast rule mandating a certain percentage of a common fund which may reasonably be awarded as a fee because the amount of any fee must be determined upon the facts of the case.” *Camden I*, 946 F.2d at 774. However, the *Camden I* Court noted that “an upper limit of 50% of the fund may be stated as a general rule, although even larger percentages have been awarded.” *Id.* at 774-75 (internal citations omitted).

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23. The Court finds that Class Counsel's request for approval of a 40% fee of the Aggregate Refund Fund falls within the range of the private marketplace for tax refund cases where 50% is the customary percentage. *Id.* at ¶48.

24. The record leaves no doubt that Class Counsel's fee request is appropriate and comports with attorney fees awarded in similar cases.

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27. Class Counsel achieved an excellent outcome in this Lawsuit against extremely capable counsel, including Patrick T. O'Connor, Patricia T. Paul and Richard M. McNeely. The Court finds that such counselors were worthy, highly competent, and professional adversaries.

28. In sum, the Court finds that all of the *Camden I* Factors favor approval of the requested fee award.

29. Additionally, the Court finds that the reaction of the Class Members to Class Counsel's fee request also supports approval of the fee award.

30. In the Preliminary Approval Order the Court directed that notice be mailed to the Class Members (the "Full Notice"), a notice be published in The Forest Blade (the "Publication Notice"), and a webpage created (the "Settlement Webpage") providing information about the Lawsuit and the proposed Settlement (collectively the "Notice Program").

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36. The period for filing timely objections ended on October 22, 2025. There were no objections filed within the Court ordered objection period. *See Ingram, et al v. The Coca-Cola Co.*, 200 F.R.D. 685, 691 n.7 (N.D. Ga. 2001) (few or no objections can be taken as some indication that the Class Members did not think the request was unfair).

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39. This sum corresponds to certain actual out of pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. *See* October 16th Aff. at ¶56.

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The Service Award Request is Approved

41. Georgia courts have consistently found service awards to be an efficient and productive way to encourage members of a class to become a class representative. For example, in *Coleman v. Glynn County*, CE12-01785-063, CE13-01480-063 and CE14-00750-063, Superior Court of Glynn County, Order on Attorney's Fees and Costs and Service Award (Nov. 8, 2019) the Glynn County Superior Court awarded the Class Representatives \$350,000.00 as a service award. More recently, in *Altamaha Bluff, LLC, et al. v. Thomas, et al.*, 14CV0376, Superior Court of Wayne County, Order on Attorney's Fees and Costs and Service Award (Oct. 19, 2020) the Wayne County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Toledo Manufacturing Co., et al. v. Charlton County*, SUCV201900232, Superior Court of Charlton County, Order on Attorney's Fees and Costs and Service Award (Dec. 10, 2020) the Charlton County Superior Court awarded the Class Representatives a total class service award of \$40,000.00; in *Old Town Trolley Tours of Savannah, Inc. v. Aldermen of The City of Savannah*, Civil Action No. SPCV20-007667-MO, Superior Court of Chatham County, Amended Order on Attorney's Fees and Costs and Service Award (Feb. 23, 2021) the Superior Court of Chatham County awarded the Class Representative \$55,000; in *Mary A. Bailey v. McIntosh County, Georgia*, Civil Action No. SUV2021000009, Superior Court of McIntosh County, Order on Attorney's Fees and Costs and Service Award (May 5, 2022) the Superior Court of McIntosh County awarded Class Representative \$25,000.00; in *VTAL Real Estate, LLC v. Mayor and*

Aldermen of the City of Savannah, Civil Action Number SPCV21-00789-CO, Superior Court of Chatham County, Order on Attorney's Fees and Costs and Service Award (Sept. 15, 2023) the Superior Court of Chatham County awarded the Class Representative \$87,500.00; *Robert E. Anderson v. Chatham County*, Civil Action No. SPCV21-04465-CO, Order on Attorney's Fees and Costs and Service Award (Mar. 1, 2024) the Superior Court of Chatham County awarded the Class Representative \$18,750.00; in *Deer Run Timber, LLC v. Johnson County*, Superior Court of Johnson County, Civil Action No. 2023-CV-0125, Order on Attorney's Fees and Costs and Service Award (Feb. 10, 2025) the Superior Court of Johnson County awarded the Class Representative \$2,500.00; and in *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County, Civil Action No. SPCV23-00216-KA, Order on Attorney's Fees and Costs and Service Award (June 10, 2025) the Superior Court of Chatham County awarded the Class Representative \$47,500.

42. The evidence of record is that the Class Representative was active in the Lawsuit and provided invaluable assistance to Class Counsel, by, among other things, locating relevant documents, participating in conferences with Class Counsel, and remaining ready to provide testimony in this Lawsuit on behalf of itself and the Class Members. *See Roberts* October 15th Aff. at ¶31. The record shows that in doing so the Class Representative was integral to forming the theory in this Lawsuit and reaching the Settlement Agreement. *Id.*

43. Accordingly, a service award in the amount of \$16,250.00 is approved. *See Ingram*, 200 F.R.D. 685 (awarding class representatives \$300,000 each, explaining that the magnitude of the relief the class representatives obtained on behalf of the class warranted a substantial incentive award).

Conclusion

44. Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses and Service Award to Class Representatives is **GRANTED** for the reasons set forth above.

45. Class Counsel are awarded attorney's fees in the amount of \$260,000.00 from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

46. Class Counsel are awarded \$25,548.73 in advanced litigation costs and expenses from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

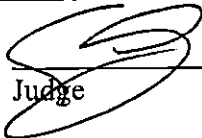
47. The Court awards the Class Representative \$16,250.00 as a service award from the Aggregate Refund Fund to be paid in accordance with the provisions of the Order and Judgment.

48. Such fees, expenses, and award shall be promptly paid within thirty (30) days following the County's payment of the agreed upon settlement amount into the Aggregate Refund Fund.

49. Without affecting the finality of this Order, the Court retains continuing and exclusive jurisdiction over all matters relating to protect and effectuate this Order, and for any other necessary purpose.

50. The Clerk shall promptly enter this Order in the docket of this Lawsuit.

SO ORDERED this 5 day of Nov, 2025.



Judge

Exhibit "D"

IN THE SUPERIOR COURT OF CHATHAM COUNTY
STATE OF GEORGIA

BOBBY BLACK,

Plaintiff,

v.

GARDEN CITY, GEORGIA,

Defendant.

CIVIL ACTION NO. SPCV25-01358-ST

AFFIDAVIT OF JOHN B. MANLY

STATE OF GEORGIA
COUNTY OF CHATHAM

PERSONALLY APPEARED before me, an officer duly authorized by law to administer oaths, JOHN B. MANLY, who after first being duly sworn states:

1.

My name is JOHN B. MANLY, and I am competent in all respects to testify regarding the matters set forth herein. I have personal knowledge of the facts stated herein and know them to be true. This Affidavit is given voluntarily.

2.

This Affidavit is given in support of Class Counsel's Application for Attorney's Fees, Reimbursement of Expenses, and Service Award to Class Representative with Memorandum of Law in Support (the "**Motion**") in the above referenced class action (the "**Lawsuit**").

3.

I am a founding member and partner in the law firm of Manly Shipley, LLP, and I am an experienced litigator.

4.

I have been practicing law since 2008. Prior to forming Manly Shipley, LLP, I was a sole practitioner with John B. Manly, P.C. and an associate at Bouhan, Williams & Levy, LLP. Prior to associating with Bouhan, Williams & Levy, LLP, I served as an Assistant District Attorney for the Augusta Judicial Circuit.

5.

As part of my practice, I litigate large class action cases and in addition to serving as Class Counsel in this Lawsuit, I have served as class counsel in numerous class action cases including, but not limited to, the following: *Old Town Trolley Tours of Savannah, Inc. v. The Mayor and Aldermen of The City of Savannah*, Superior Court of Chatham County, Civil Action No. SPCV20-007667-MO; *VTAL Real Estate, LLC v. The Mayor and Aldermen of The City of Savannah*, Superior Court of Chatham County, Civil Action No. SPCV21-00789-CO; *Anderson v. Chatham County*, Superior Court of Chatham County, Civil Action No. SPCV No. 21-01165-CO; and *Grange Investments, LLC v. City of Port Wentworth*, Superior Court of Chatham County Civil Action No. SPCV23-00216-KA.

6.

I have experience in tax law and tax refund matters in the State of Georgia.

7.

I currently serve on the Board of Governors for the State Bar of Georgia and have held that position since 2015. I am also a Trustee of the Georgia Legal History Foundation and have been selected by the Judges of the United States District Court for the Southern District of Georgia to serve on the United States Magistrate Judge Merit Selection Panel. I hold several leadership positions on various committees, including the General Practice and Trial Section and the Federal

Bar Association. I have been recognized as a Super Lawyer, Legal Elite, and as one of the Best Lawyers in America.

Attorney's Fees

8.

In addition to myself, Attorney James E. Shipley, Jr. worked on this Lawsuit.

9.

Mr. Shipley is a Founding Partner of Manly Shipley, LLP and is a 2007 graduate of the Walter F. George School of Law. Prior to founding Manly Shipley, LLP, he was associated with various law firms in the Savannah area. He has extensive experience as a trial lawyer and has experience with tax refund class actions.

10.

I have personal knowledge of, and I am very familiar with the work performed and hours expended by the attorneys at Manly Shipley, LLP in connection with this Lawsuit.

11.

So far, the total number of attorney hours spent by attorneys from Manly Shipley, LLP on this Lawsuit is not less than 100.

12.

All the work necessitated by this Lawsuit diverted time and resources from other matters and frequently required the prioritizing of this Lawsuit over other work and/or required the turning down of new work that would have interfered with the rigorous prosecution of this Lawsuit.

Advanced Litigation Expenses

13.

Class Counsel's request for approval of reimbursement from the Aggregate Refund Fund of \$15,511.30 in litigation costs and expenses advanced by Roberts Tate, LLC and Manly Shipley, LLP so far is reasonable and justified. This sum corresponds to certain actual out-of-pocket costs and expenses that Class Counsel necessarily incurred and paid in connection with the prosecution and settlement of this Lawsuit. These litigation costs are the type routinely charged by Manly Shipley, LLP to their hourly fee-paying clients. Copies of documentation supporting the expenses incurred is attached as **Exhibit "1"**.

FURTHER AFFIANT SAITH NOT.

This 7th day of May, 2026.


John B. Manly

This 7th day of May, 2026:


Notary Public
My Commission Expires 06/11/2028
(NOTARIAL SEAL)



Exhibit "1"

Manly Shipley LLP

Post Office Box 10840
Savannah, GA 31412 US
john@manlyshipley.com
www.manlyshipley.com

INVOICE

BILL TO

Bobby Black
Bobby Black

SHIP TO

Bobby Black
Bobby Black

INVOICE # 1629**DATE** 05/06/2026**DUE DATE** 06/05/2026**TERMS** Net 30

DATE	SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
10/09/2025		Signature POS Debit 10/08 TX 800 Signature POS Debit 10/08 TX 800-297-5377 GAEFILE*0195707 SEQ# 060157 5696			25.72
10/09/2025		Signature POS Debit 10/08 TX 800 Signature POS Debit 10/08 TX 800-297-5377 GAEFILE*0195705 SEQ# 001448 5696			25.72
11/10/2025		Travel Reimbursement			72.17
12/17/2025		Signature POS Debit 10/08 TX 800 Signature POS Debit 10/08 TX 800-297-5377 GAEFILE*0195705 SEQ# 001448 5696			111.31

BALANCE DUE**\$234.92**