Section 1445 of the Internal Revenue Code provides that a transferee of a U. S. real property interest must withhold tax if the transferor is a foreign person. To inform the transferee that withholding of tax is not required upon the disposition of a U. S. real property interest by USX Corporation, the undersigned hereby certifies the following on behalf of USX Corporation:

- USX Corporation is not a foreign corporation, foreign partnership, foreign trust, or foreign estate (as those terms are defined in the Internal Revenue Code and Income Tax Regulations);
- USX Corporation's office address is 600 Grant Street, Pittsburgh, Pennsylvania 15230.

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

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

Dated this day of Agencie. 1988.

SINTEDFALA SHELST

INSTRUMENT WAS FILLED

Assistant Secretary of USX Corporation

USX Corporation

Sworn to and subscribed before me this 1st day of September.

RECORDING FEES

Recording to \$2.50

[SEAL]

Bobby Ray Jones

My Commission Expires:

BOBBY RAY JONES

Letters County, Alabama

Jefferson County, Alabama My Commission Expires May 10, 1990

Smith Hyuds Walter & Bloke

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