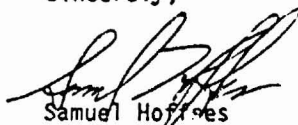


September 21, 1984

TO WHOM IT MAY CONCERN:

After review of the City Directory of 1953 and the Tax Assessor's records for 264 State Street and 272 State Street, Portland, Maine, we have determined that the City has been assessing said properties as 13 apartment units and 7 apartment units respectively prior to the June 7, 1957 zone changes. Therefore, it is our opinion that said properties conform within the City Code as a 13 unit apartment building (264 State Street) and a 7 unit apartment building (272 State Street).

Sincerely,



Samuel Hoffes
Building Inspection Division
City of Portland, Maine