State of Georgia

Bart L. Graham Commissioner

## Department of Revenue

Administrative Division — Tax Law & Policy Suite 15311 1800 Century Blvd. Atlanta, Georgia 30345-3205 (404) 417-6649

April 16, 2009

Frank M. &'Connell Director



Re: Claim for Refund of Real Estate Transfer Tax per O.C.G.A. § 48-6-7(a) in the amount of paid upon recording a Deed Under Power Of Sale with the Clerk of Superior Court, on April 1, 2008. Parties are (Grantee)

Dear (The Marie )

Pursuant to the above-captioned matter, on January 20, 2009, Tax Law and Policy received a formal request for a refund of Real Estate Transfer Tax from

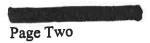
The request for a refund in the amount of the phase been reviewed and approved by Tax Law and Policy. Please issue the refund to:



Based upon the documents submitted, it has been demonstrated to the Department's satisfaction that the "Deed Under Power of Sale" recorded on April 1, 2008, meets the requirements for a statutory exemption from payment of tax as set forth in O.C.G.A. § 48-6-2(a)(7.1).

Upon filing your March Real Estate Transfer Tax Collection Report with the Department's Local Government Services Division, please take a "credit" for the amount of the refund and subtract the amount which represents the state's portion.

An Equal Opportunity Employer



Thank you for your help and cooperation.

Sincerely,

Reglandorry

Reg Lansberry Tax Policy Analyst

cc: 🎆

Enclosures