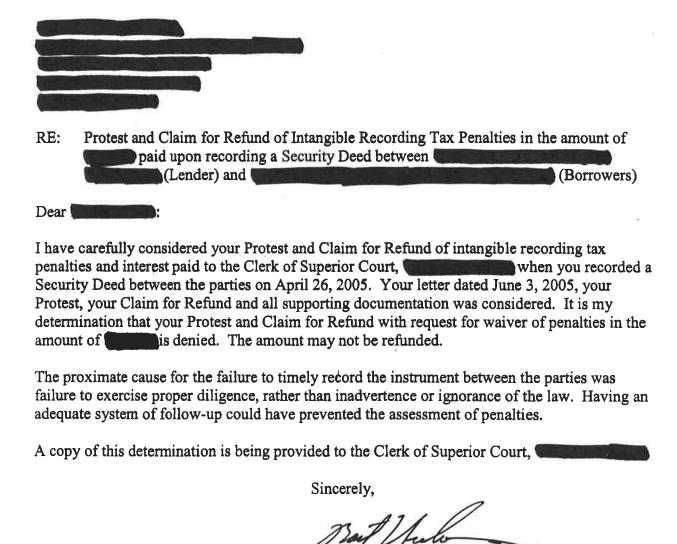


Bart L. Graham Commissioner

State of Georgia Department of Revenue

Suite 15300 1800 Century Blbd. Atlanta, Georgia 30345 (404) 417-2100

July 22, 2005



BLG/JWM/jt

Cc: Clerk of Superior Court,

Bart L. Graham