

State of Georgia

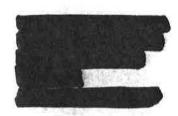
Bart L. Graham Commissioner

Department of Revenue

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

January 5, 2011

Frank M. G'Connell Director



Re: Intangible Recording Tax Protest per O.C.G.A. § 48-6-76(a) in the amount of paid upon recording a Security Deed with the Clerk of Superior Court, on November 8, 2010. Parties are (Grantor) and (Lender)

Dear

This letter is being sent as a follow-up to Tax Law and Policy's prior letter dated November 15, 2010. With respect to the above-captioned matter, Tax Law and Policy sent to you a Claim for Refund form. Our letter indicated that, in order to "perfect" the Protest that was filed with the Clerk of Superior Court, a Claim for Refund had to be filed no later than thirty days from the date that the Protest was filed. O.C.G.A. § 48-6-76(c).

Because no Claim for Refund was received either by this office or the Clerk of Superior Court, by the thirtieth day from the date that the Protest was filed, it is now considered to be null and void.

The Clerk of Superior Court, is hereby permitted to remove the protested amount that was placed into a special escrow account and distribute it according to statute.

Sincerely,

Reg Lansberry
Tax Policy Analyst

cc: Tim Mitchell, Manager, Tax Law and Policy Clerk of Superior Court,