



State of Georgia

## Department of Revenue

Administrative Division - Office of Tax Policy

1800 Century Blvd., Suite 15311

Atlanta, Georgia 30345-3205

(404) 417-6649

Frank M. O'Connell  
Director

Douglas J. MacSinnittie  
Commissioner

March 28, 2012

[REDACTED]

Re: An Intangible Recording Tax Protest and Claim for Refund per O.C.G.A. § 48-6-76(c) in the amount of [REDACTED] paid upon recording a security instrument with the Clerk of Superior Court, [REDACTED] on September 27, 2011. Parties are [REDACTED] (Grantor) and [REDACTED] (Lender) [REDACTED] (Grantee)

Dear [REDACTED]

Pursuant to an Intangible Recording Tax Protest and Claim for Refund as captioned above, three separate letters were sent to you dated October 27, 2011, December 14, 2011, and February 10, 2012, requesting needed documentation.

Given that no response to any of our letters has been received, your Protest and Claim for Refund is hereby denied. A copy of this letter is being provided to the Clerk of Superior Court, [REDACTED] so that the money collected and deposited in an escrow account per O.C.G.A. § 48-6-76(b) may be distributed according to law.

Sincerely,

*Frank M. O'Connell*  
Frank O'Connell

FOC/RJL/me

cc: Clerk of Superior Court, [REDACTED]