

State of Georgia

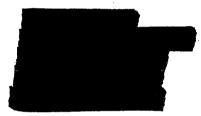
Douglas I. MacGinnitie Commissioner

Department of Revenue

Administration Division — Office of Tax Policy 1800 Century Blod., Suite 15311 Atlanta, Georgia 30345-3205 (404) 417-6649

April 10, 2012

Frank M. D'Connell Airestor



Re: An Intangible Recording Tax Protest and Claim for Refund per O.C.G.A. § 48-6-76(c) in the amount of paid upon recording a security instrument with the Clerk of Superior Court, on November 14, 2011. Parties are (Grantee)

Dear

Pursuant to an Intangible Recording Tax Protest and Claim for Refund as captioned above, three separate letters were sent to you dated November 22, 2011, January 5, 2012, and March 1, 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, 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 O'Connell

FOC/RJL/me

cc: Clerk of Superior Court,