

State of Georgia

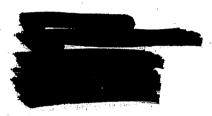
Bouglas J. MacGinnitie Commissioner

Department of Revenue

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

July 10, 2012

Frank M. G'Connell Director



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 representing a refinance with the Clerk of Superior Court, (Borrower) and (Lender) w/MERS (Grantee)

Dear

Pursuant to an Intangible Recording Tax Protest and Claim for Refund as captioned above, three separate letters were sent to you dated March 22, 2012, May 1, 2012, and June 5, 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,