



State of Georgia

Douglas J. MacSmitie  
Commissioner

**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

July 10, 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 representing a refinance with the Clerk of Superior Court, [REDACTED] on March 16, 2012. Parties are [REDACTED] (Borrower) and [REDACTED] (Lender) w/MERS (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 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, [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 O'Connell

FOC/RJL/me

cc: Clerk of Superior Court, [REDACTED]