



State of Georgia

Douglas J. MacSinnittie
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 17, 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 April 3, 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 April 9, 2012, May 10, 2012, and June 14, 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]