



Department of Revenue

State of Georgia

410 Trinity-Washington Building

Atlanta, Georgia 30334

(404) 656-4015

T. Jerry Jackson  
Commissioner

October 31, 2000

[REDACTED]

RE: Protest of Intangible Recording Tax Paid pursuant to O.C.G.A. 48-6-76  
Regarding [REDACTED] and Request for Refund

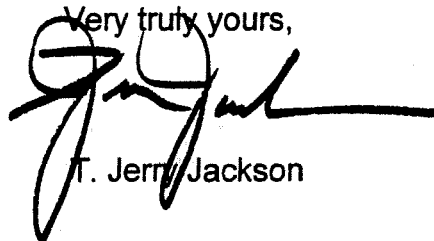
Dear [REDACTED]:

In reply to your request pursuant to O.C.G.A. 48-6-76 for a refund for the taxes paid to the Clerk of Superior Court, [REDACTED], it is my determination based on your request and accompanying documentation that your request for a refund is denied.

The Loan Assumption Agreement And Modification of Note, Deed To Secure Debt and Other Loan Documents as executed on August 31, 2000 represents not only an assumption of the outstanding balance of the original note, but establishes a new note for the advancement of funds.

Having reviewed your request for refund and O.C.G.A. 48-6-62 (b), taxes in the amount of [REDACTED] were due.

Very truly yours,



T. Jerry Jackson

TJJ/jwm