



State of Georgia

Department of Revenue

Suite 15300

1800 Century Boulevard

Atlanta, Georgia 30345

(404) 417-2100

January 18, 2007

Bart L. Graham  
Commissioner

[REDACTED]

Re: Protest of intangible recording tax totaling [REDACTED] paid upon recording a First Amendment to (I) First Deed to Secure Debt, Assignment of Rents and Leases and Security Agreement and (II) Assignment of Rents and Leases with the Clerk of Superior Court, [REDACTED] on July 11, 2006 between [REDACTED] (Mortgagor) and [REDACTED] (Mortgagee)

Dear [REDACTED]:

I am in receipt of your request for a refund of intangible recording tax paid to the Clerk of Superior Court, [REDACTED] pursuant to the above-captioned matter and O.C.G.A. § 48-6-76. Your Protest and Claim for Refund, and your letters of July 18, 2006 and July 28, 2006, with accompanying enclosures, were all considered in the review. It is my determination based on your request and accompanying documentation that your request for a refund in the amount of [REDACTED] is denied. The amount may not be refunded.

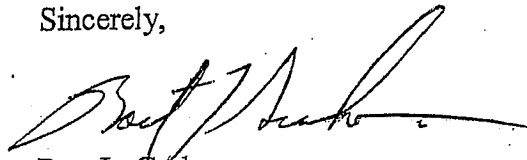
The First Amendment to (I) First Deed to Secure Debt, Assignment of Rents and Leases and Security Agreement and (II) Assignment of Rents and Leases as executed on June 30, 2006, establishes a new note for the advancement of funds.

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

[REDACTED]  
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A copy of this determination is being provided to the Clerk of Superior Court, [REDACTED] so that the money collected and deposited into an escrow account per O.C.G.A. § 48-6-76(b) may be distributed according to law.

Sincerely,



Bart L. Graham

BLG/RJL/mb

cc: Clerk of Superior Court, [REDACTED]