



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

January 18, 2007

[REDACTED]

Re: Protest and Claim for Refund of Intangible Recording Tax totaling [REDACTED] paid upon recording a Multi-County Amended and Restated Deed to Secure Debt, Assignment of Rents and Security Agreement with the Clerk of Superior Court, [REDACTED] on August 21, 2006. Parties are [REDACTED] (Borrowers), and [REDACTED] (Master Tenants), and [REDACTED] (Lender)

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 August 24, 2006 and September 7, 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.

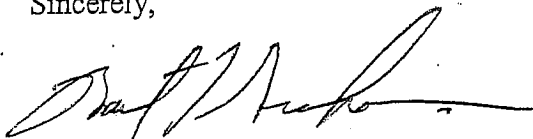
The Multi-County Amended and Restated Deed to Secure Debt, Assignment of Rents and Security Agreement as executed on August 17, 2006, establishes a new note for the advancement of funds.

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]
Clerk of Superior Court, [REDACTED]