



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Administrative Division - Tax Law & Policy Section
Suite 15311
1800 Century Blvd.
Atlanta, Georgia 30345-3205
(404) 417-6649

Lora Butler
Director

September 26, 2007

[REDACTED]

Re: Intangible Recording Tax Protest per O.C.G.A. § 48-6-76 in the amount of [REDACTED] paid upon recording a Security Deed with the Clerk of Superior Court, [REDACTED] on August 7, 2007. Parties are [REDACTED] (Borrowers) and [REDACTED] (Lender)

Dear [REDACTED]

Pursuant to the above-captioned matter, a letter with an enclosed Claim for Refund form was sent to you on August 10, 2007. As set forth in O.C.G.A. § 48-6-76, in order to perfect a Protest of Intangible Recording Tax, a Claim for Refund must be submitted to the Commissioner no later than thirty (30) days from the date that the Protest was filed.

Since no response has been received, this issue is being closed without further action. 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,

Bart L. Graham

cc: Clerk of Superior Court, [REDACTED]