



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue
Compliance Division
Collections Administrative Office
Suite 16200
1800 Century Blvd NE
Atlanta, Georgia 30345-3205
(404) 417-6340

Edward M. Many
Deputy Commissioner
For Tax Administration

December 30, 2008

Mr. George W. High, Sr.
P.O. Box 360991
Decatur, GA 30036

Dear Mr. High:

This is in response to your correspondence of December 12, 2008, addressed to the Department of Revenue and West Asset Management, Inc.

Despite your contention you do not owe the State of Georgia, your various tax assessments and the tax executions which reflect those assessments shows your liability is valid. Nothing you provided sheds any additional light on your liability. Accordingly, we respectfully decline your request for refund. Under the circumstances you described, I suggest again you consider your option of submitting an offer in compromise as an effective method of resolving your liability. Forms and explanations on how to complete them are contained on our website at www.etax.dor.ga.gov.

Should you have any further questions, please call our Private Collections Group at 404-417-6700, or you may reach me at 404-417-6340.

Sincerely,

Walt N. Adams
Collections Administrator

cc: Mr. Edward M. Many
Mr. Leo Zomparelli
West Asset Management, Inc.