

## CERTIFICATE OF SERVICE

THIS IS TO CERTIFY that I have this date served a copy of the forgoing  
GEORGIA DEPARTMENT OF REVENUE COMPLAINT,  
SUPPORTING DOCUMENTATION – W/EXPLANATION  
AND ALL RELATED INFORMATION upon the following parties by  
depositing same in the United States mail with adequate postage thereon and  
addressed to:

West Asset Management, Inc.  
10300 Spotsylvania Ave.  
Suite 200  
Fredericksburg, Va. 22408

Georgia Department of Revenue  
Director's Office Suite 18100  
1800 Century Center Boulevard, N.E.  
Atlanta, Ga. 30345-3205

Georgia Department of Revenue  
Compliance Division  
1800 Century Blvd. NE Suite 16102  
Atlanta, Ga. 30345-3205

Dated: This the 12<sup>th</sup> day of December, 2008

---

George W. High, Sr.  
P.O. Box 360991  
Decatur, Ga. 30036  
[hiway1@bellsouth.net](mailto:hiway1@bellsouth.net)  
[www.georgehigh.com](http://www.georgehigh.com)

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

December 12, 2008

West Asset Management, Inc.  
10300 Spotsylvania Ave.  
Suite 200  
Fredericksburg, Va. 22408

Re: State of Georgia Dept of Revenue  
Account No. 534350  
Alleged Amount Due \$25,524.52  
Tax Period Being (01/01/91-12/31/91)  
FI. FA. No. 096017276

Dear Sir/Madam,

I am in receipt of your letter dated November 17, 2008, a copy being hereto attached. Let me get right to the point and make one thing perfectly clear. I do not owe the Georgia DOR or West Asset Management, Inc. one dime and I Dispute the Validity of this debt or any portion thereof. I am enclosing documentation to substantiate that fact, and I strongly suggest that your Company obtain documentation from the DOR or whomever that has "knowingly and with malice" supplied y'all with false information. I can only assume that this is some sort of scam to make a handsome profit for West Asset Management, Inc., assuming that most Black folks will not or cannot effectively respond to an unscrupulous debt collector, or their cronies.

I am enclosing y'all copies of a letter that I sent to the Georgia DOR, on November 4, 2004, with a letter from *Financial Assets Management Systems, Inc.*, (your predecessor) attached, along with (9) documents. They too claimed that if I disputed the validity of the debt or any portion thereof that they would obtain verification of the debt or obtain a copy of the judgment and send me a copy. All they did was pass the buck and now y'all are acting as a surrogate, trying to "Hoodwink & bamboozle" us out of \$25,524.52. Now I clearly understand that your fiduciary is with the DOR, but did they share a copy of the letter that I wrote them over 4 years ago with the attachment + the 9 supporting documents? I don't think so, because if they had, y'all would not waste your time on an uncollectible debt.

West Asset Management, Inc.  
PO Box 105633  
Atlanta GA 30348  
800-929-4093

RE: State Of Georgia Dept Of Revenue  
Account: 534350  
Balance: \$25524.52

November 17, 2008

Dear George W High:

Your account with State Of Georgia Dept Of Revenue has been placed with West Asset Management, Inc., for collection of the past due balance of \$25524.52.

Unless you notify this office within 30 days after receiving this notice that you dispute the validity of this debt or any portion thereof, this office will assume this debt is valid. If you notify this office in writing within 30 days from receiving this notice that you dispute the validity of this debt or any portion thereof, this office will obtain verification of the debt or obtain a copy of a judgment and mail you a copy of such judgment or verification. If you request this office in writing with 30 days after receiving this notice, this office will provide you with the name and address of the original creditor, if different from the current creditor.

This communication is from a debt collector. This is an attempt to collect a debt. Any information obtained will be used for that purpose. To ensure professional service and legal compliance, all incoming and outgoing telephone calls to this facility are subject to recording and/or monitoring.

Call or write our office regarding your intentions to resolve this debt at:  
800-929-4093

West Asset Management, Inc.  
PO Box 105633  
Atlanta GA 30348

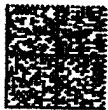
Our office hours are Monday 12:00 PM – 9:00 PM, Tuesday 11:00 AM – 8:00 PM, Wednesday 9:00 AM – 6:00 PM, Thursday 9:00 AM – 6:00 PM, Friday 8:00 AM – 5:00 PM, Saturday 8:00 AM – 12:00 PM. All times are Eastern Standard Time.

\*\*\* PLEASE DETACH BELOW AND RETURN IN THE ENCLOSED ENVELOPE WITH YOUR PAYMENT \*\*\*

CONWEST22600

RE: State Of Georgia Dept Of Revenue  
Account #: 534350  
Amount Due: \$25524.52  
Amount Enclosed: \_\_\_\_\_

ONWEST22  
PO Box 1022  
Wixom MI 48393-1022



West Asset Management, Inc.  
PO Box 105633  
Atlanta GA 30348

534350-600 092402842



George W High  
700 Atlanta Ave  
Decatur GA 30030-3047



Financial Asset Management Systems, Inc., never responded to my letter and I never received the documentation that I requested, and since they were acting as a surrogate for the Georgia Department of Revenue, I must assume that they and DOR disregarded my request for all information associated with this matter, of which we are entitled.

Now I shared a copy of the letter from us to the Georgia DOR, dated November 4, 2004, with you but “I have a legal responsibility to others to act according to the law.” That being the case, I cannot and/or will not share a copy of that attached letter or the 9 supporting documents. However y’all may certainly, and with my blessings, request or demand such from your cronies Financial Asset Management Systems, Inc., or the Georgia DOR, since I have given you evidence that they are an intricate part of this matter and I might add that the Georgia DOR has not been even 10 % truthful with y’all. Do not send me another threatening letter or call me attempting to collect a fraudulent debt, However, I will gladly deal with your attorney and then “we can take it to another level”.

Sincerely,

---

George W. High, Sr.      and on Behalf of      Virginia C. High

**SUPPORTING DOCUMENTATION - W/EXPLANATION**

Exhibit #

Criminal Docket for Virginia C. High, 1/20/94.....A

Criminal Docket for George High 1/20/94..... B

Report Date for George High (and Virginia High), to  
Began Serving Sentence, March 28, 1994..... C

Release via Good Conduct for George High  
(and Virginia High). April 11, 2001.....D

NOTICE OF PROPOSED ASSESSMENT, (08/11/1995).....E

Georgia DOR, State Tax Execution, March 21, 1996.....F

Four (4) Notice of Federal Tax Liens 1988-1991.....G

Five (5) Certificates of Release of Fed. tax Liens, 004-2005.....H

Centralized Taxpayer Accounting, 04/04/06, Fi. Fa. List.....I

Georgia DOR, Unclaimed property, \$142.99.....J

Unclaimed Property Claim, Pending Tax Liability, Sept. 9, 2008.....K

Letter From George High to Georgia DOR (11/04/04).....L

WRIT OF FIERI FACIAS (FI. FA),.....M.

CONCLUSION.....N

EXHIBIT A- Criminal Docket for Virginia C. High, 1/20/94

Page 1, shows the six (6) charges Virginia High was found guilty of, the nature of the Offenses, the Disposition and the special assessment of \$350.00. Page 1 also shows the District Judge and the Defense attorney.

Page 2, show the counts (charges) dismissed.

CLOSED APPEAL

U.S. District Court  
U.S. District Court for the Northern District of Georgia (Atlanta)

CRIMINAL DOCKET FOR CASE #: 92-CR-182-5

USA v. Jinks, et al  
Case Assigned to: Judge Robert L. Vining, Jr.  
Case Referred to: Mag Judge John E. Dougherty

Filed: 06/02/92

VIRGINIA C. HIGH  
defendant  
~~[term 01/20/94]~~

Charles Michael Abbott  
[term 01/20/94]  
~~[COR LD NTC ret]~~  
Office of C. Michael Abbott  
75 Fourteenth Street  
2500 The Grand  
Atlanta, GA 30309-3644  
404-885-1994

Virginia C. High  
[term 01/20/94]  
6715 Jojanne Ln.  
Lithonia, GA 30038  
770-484-5893

Pending Counts:

Disposition

18:2/846 CONTROLLED SUB-SELL,  
DISTRIBUTE, OR DISPEN  
(1)

CNTS 1, 17-18, 20, 23-24: CBOP  
97 on ea count to run  
concurrent with each other  
followed by 5 yrs supv'd  
release - \$350.00 special  
assessment  
(1)

18:1956 INTERSTATE COMMERCE  
(17 - 18)

CNTS 1, 17-18, 20, 23-24: CBOP  
97 on ea count to run  
concurrent with each other -  
\$350.00 special assessment  
(17 - 18)

18:1956 INTERSTATE COMMERCE  
(20)

CNTS 1, 17-18, 20, 23-24: CBOP  
97 on ea count to run  
concurrent with each other -  
\$350.00 special assessment  
(20)

18:1956 INTERSTATE COMMERCE  
(23 - 24)

CNTS 1, 17-18, 20, 23-24: CBOP  
97 on ea count to run  
concurrent with each other -  
\$350.00 special assessment  
(23 - 24)

Docket as of July 6, 2004 3:22 pm

Page 1

ATTEST: A TRUE COPY  
CERTIFIED TRULS

7/14/04  
Luther D. Thomas, Clerk

By: *[Signature]*  
Deputy Clerk

Proceedings include all events.  
1:92cr182-5 USA v. Jinks, et al

CLOSED

APPEAL

Offense Level (opening): 4

Terminated Counts:

Disposition

18:371 LENDING, CREDIT,  
INSURANCE INSTITUTIONS  
(3)

DISMISSED COUNTS ON ORDER OF  
6/21/04 (See 1:04-mi-53 for  
full text of order)  
(3)

~~18:1956 INTERSTATE COMMERCE  
(4)~~

~~DISMISSED COUNTS ON ORDER OF  
6/21/04 (See 1:04-mi-53 for  
full text of order)  
(4)~~

31:5324 FEDERAL STATUTES,  
OTHER  
(5)

DISMISSED COUNTS ON ORDER OF  
6/21/04 (See 1:04-mi-53 for  
full text of order)  
(5)

31:5324 FEDERAL STATUTES,  
OTHER  
(8 - 10)

DISMISSED COUNTS ON ORDER OF  
6/21/04 (See 1:04-mi-53 for  
full text of order)  
(8 - 10)

18:371 FRAUD, OTHER  
(13)

Count dismissed on govt motion.  
(13)

31:5324 FEDERAL STATUTES,  
OTHER  
(16)

31:5324 FEDERAL STATUTES,  
OTHER  
(19)

31:5324 FEDERAL STATUTES,  
OTHER  
(21 - 22)

Offense Level (disposition): 4

Complaints:

NONE

U. S. Attorneys:

Docket as of July 6, 2004 3:22 pm

Page 2

EXHIBIT B - Criminal Docket for George High, 1/20/94

Page 1, shows the four (4) charges George High was found guilty of, the nature of the Offenses, the Disposition and the special assessment of \$200.00 Page 1 also shows the District Judge and the Defense attorney.

Page 2, show the counts (charges) dismissed.

U.S. District Court  
U.S. District Court for the Northern District of Georgia (Atlanta)

CRIMINAL DOCKET FOR CASE #: 92-CR-182-4

USA v. Jinks, et al  
Case Assigned to: Judge Robert L. Vining, Jr.  
Case Referred to: Mag Judge John E. Dougherty

Filed: 06/02/92

GEORGE HIGH  
defendant  
[term 01/20/94]

William Allman Morrison  
[term 01/20/94]  
[COR LD NTC cja]  
Jones Morrison Womack & Dearing  
230 Peachtree Street, N.W.  
1250 Peachtree Center Tower  
Atlanta, GA 30303  
404-658-1670

George High  
[term 01/20/94]  
Reg. #43141-019  
Federal Correctional Institute  
P.O. Box 2000  
Ft. Dix, NJ 08640-0902

Pending Counts:

Disposition

18:2/846 CONTROLLED SUB-SELL,  
DISTRIBUTE, OR DISPEN  
(1)

CNTS 1 & 9: CBOP 97 mos on each  
cnt to run concurrent with  
each other followed by 5 yrs  
supv'd release - \$200.00  
special assessment  
(1)

18:922 FIREARMS  
(3s)

CNTS 3 & 13: CBOP 60 mos on ea  
count to run concurrent with  
each other and concurrent to  
sentence imposed in cnts 1 & 9  
(3s)

18:371 LENDING, CREDIT,  
INSURANCE INSTITUTIONS  
(3)

18:1956 INTERSTATE COMMERCE  
(6)

31:5324 FEDERAL STATUTES,  
OTHER  
(7)

ASSERT: A TRUE COPY  
CERTIFIED THIS

MAY 28 1999

Docket as of May 27, 1999 4:01 pm

Page 1

Katherine D. Thomas, Clerk  
By: *[Signature]*  
Deputy Clerk

Proceedings include all events.  
1:92cr182-4 USA v. Jinks, et al

CLOSED

18:922 FIREARMS  
(9s)

CNTS 1 & 9: CBOP 97 mos on each  
cnt to run concurrent with  
each other followed by 5 yrs  
supv'd release - \$200.00  
special assessment  
(9s)

APPEAL

31:5324 FEDERAL STATUTES,  
OTHER  
(14s)

Offense Level (opening): 4

Terminated Counts:

Disposition

18:371 FRAUD, OTHER  
(13s)

Count dismissed on govt motion.  
(13s)

18:1956 INTERSTATE COMMERCE  
(15s)

Jury verdict of not guilty as  
to count 15s. (included on J  
& C)  
(15s)

Offense Level (disposition): 4

Complaints:

NONE

U. S. Attorneys:

Henry Allen Moye  
[COR LD NTC]  
Office of United States  
Attorney  
Southeast Drug Task Force  
75 Spring Street, S.W.  
400 United States Courthouse  
Atlanta, GA 30303  
404-581-6000

EXHIBIT - C Report Date for George (and Virginia) High, to  
Began Serving Sentence, March 28, 1994.

George High reported to Ft. Dix, N.J.

Virginia High reported to Alderson, W.V.



U.S. Department of Justice

United States Marshals Service

Northern District of Georgia

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75 Spring Street, S.W., Room 1669  
Atlanta, GA 30303

March 18, 1994

George W. High, Sr. (43141-019)  
4791 Thompson Mill Road  
Lithonia, GA 30058

Dear Mr. High:

Pursuant to the sentence you received in federal court in the Northern District of Georgia, you are hereby directed to report to the following institution to begin service of your federal sentence.

INSTITUTION: FEDERAL CORRECTIONAL INSTITUTION  
FORT DIX, NEW JERSEY

PHONE NUMBER: (609) 723-1100

REPORT DATE: MARCH 28, 1994 BEFORE 2:00 PM

If you have any further questions regarding this designation, you may contact the institution at the number listed above.

Respectfully,

LYNN H. DUNCAN  
UNITED STATES MARSHAL

*Selena A. McLain*

By: Selena A. McLain,  
Legal Technician

cc: Clerk of Courts (1:92-CR-182-4)  
Pretrial Services

EXHIBIT - D Release via Good Conduct.

George and Virginia High were released on April 11, 2001 and moved in with our son, George W. High, Jr. and his family at:

**3180 Riders Trail  
Decatur, Ga. 30034**

\*\*\*\*\*

The Only known case of a husband and wife being jointly framed and wrongly convicted

**Virginia and George High** spent over 7 years in federal prison (94-2001), after being Framed, Wrongly Convicted, The victims of Prosecutorial misconduct and a judicial lynching. After which the U.S.A. stole 1.2 + million from the Highs, gave it to a white snitch and caused the High Family to lose 4 businesses and 4 + million in assets. **George High** is now 69 years old, nearly destitute and living in a low-income senior Citizens Building and pay \$175.00 monthly and his total income is \$581.00 monthly Social Security and \$76.00 monthly SSI...but, **George High** affirm that: He will continue this fight until Justice prevail, or hell freeze over...which ever comes first...

\*\*\*\*\*

**UNITED STATES GOVERNMENT**

memorandum  
Federal Correctional Institution  
Jesup, Georgia 31599

Date: March 15, 2001  
Attn of: *N. Williams*  
N. Williams, A-2 Case Manager  
Subject: HIGH, George W., Sr.  
Reg. No. 43141-019  
To: All Concerned

The above referenced inmate is scheduled to be released via Good Conduct Time from the Federal Satellite Low, Jesup, Georgia on April 11, 2001. The travel itinerary is as follows:

DEPART: FSL, Jesup, Georgia on 04-11-2001 @ 6:30 a.m.  
via town driver. Depart Jesup, Georgia @ 7:20  
a.m. via Greyhound bus. Arrive Atlanta, Georgia  
@ 3:15 p.m. Take taxi to home.

Release Address: 3180 Riders Trail  
Decatur, Georgia 30034

FCI Jesup  
(912) 427-0870

SECTION ONE - To be Completed by Institution Officials

Name HIGH, George W., Sr. Reg No: 43141-019 FBI No. 432456D

Type of Release GCT REL Was there a previous release on this sentence? NO

Mailing address of proposed residence 3180 Riders Trail, Decatur, Georgia 30034

The above named person was released from Federal Satellite Low, Jesup, GA 31599 at 6:30 a.m. o'clock on 04-11-2001.

Transportation was arranged to 3180 Riders Trail, Decatur, Georgia 30034 via Town Driver/Greyhound/Taxi

Name of detaining authority, if any N/A If not released to detainer, estimated date of arrival at residence 04-11-2001

Gratuity: \$ 25.00 Other money in personal account: \$ 50.87 Total: \$ 75.87

Amount given to Releasee: \$ Total Funds Amount Mailed: \$ N/A

Address to which mailed: N/A

Balance of amount owed on all financial obligation: \$ 0-

Type of obligation outstanding (e.g. fine, restitution, etc.): N/A

Chief U.S. Probation Officer of District of Residence:

Steve Mullis, Chief

Address: United States Probation Office

75 Spring Street SW, #2003

Atlanta, Georgia 30303-3361

(404) 215-1950

District: Northern Georgia

SECTION TWO - To be Completed by Releasee and Taken or Mailed to Probation Officer Within Three Days After Arrival in District of Residence.

I have this day arrived at U.S. Probation Office, ND/GA

Date released from detainer \_\_\_\_\_

My home address will be listed above

Probation Officer Signature [Signature]

Date of Releasee's Arrival 4/12/01

INSTRUCTIONS

Institution: In parole or mandatory release cases, prepare 4 copies. Give original to releasee; mail a copy to the United States Probation Officer and a copy to the Parole Commission; retain a copy for your file. In expiration cases, prepare 2 copies. Mail original to United States Probation Officer for information only and retain a copy for your file.

Releasee: Upon arrival, report immediately to the United States Probation Officer. If released to a detainer, keep this form until no longer in custody; then take or mail to the United States Probation Officer to who you are assigned.

**EXHIBIT – E. NOTICE OF PROPOSED ASSESSMENT, (08/11/1995)**

**Page 1.** Shows the Tax period to be: 01/01/1991 – 12/31/1991 and \$9,761.40  
As the amount Due and the notice # as 900427135.

<b>Page 2.</b> Schedule 1 A. Federal Adjusted Gross Income. As	\$155,437.00
E. Tax Previously Assessed to be.....	.00
Total Additional Tax Due.....	\$9,761.00

**Page 3.** Schedule 1A. DOR reference Section 6103(d) of IRS Code as the  
authorizing factor to obtain their fraudulent tax information on the Highs.

3. A. Adjusted Gross income from IRS.

Page 4. F. continuation of previous page...Negligence Penalty .has been assessed  
as per sec. 18-7-86, subsection (e) of code of Georgia annotated.





GEORGIA DEPARTMENT OF REVENUE  
 COMPLIANCE DIVISION  
 1800 CENTURY BLVD NE SUITE 16102  
 ATLANTA, GA 30345-3205  
 TEL (404) 417-6501  
 FAX (404) 417-6430

Notice Number	900427135 R
Notice Date	08-11-1995
Major SS#	###-##-7771
Minor SS#	###-##-9249

GEORGE W & VIRGINIA C HIGH  
 4791 THOMPSON MILL RD  
 LITHONIA GA 30038

SCHEDULE 1 GEORGIA INCOME AND COMPUTATION OF TAX

CALENDAR YEAR OR FISCAL YEAR ENDING	1991
Filing Status	MARRIED FILING JOINT
A) Federal Adjusted Gross Income	155437.00
B) Income Comparison	-2343.00
NET ADDED OR (SUBTRACTED)	153094.00
C) Deductions	33560.00
D) Personal Exemption/Credit for dependents	3000.00
NET TAXABLE INCOME	116534.00
TOTAL TAX DUE	6732.00
less credits:	
E) Tax Previously Assessed	.00
TOTAL CREDITS	.00
ADDITIONAL TAX DUE	6732.00
F) Negligence	336.60
TOTAL PENALTY	336.60
G) Interest to 08-15-1995	2692.80
TOTAL ADDITIONAL DUE	9761.40

\*\*\* SEE SCHEDULE 1A FOR EXPLANATIONS \*\*\*

\*\*\* THIS DOCUMENT CONTAINS FEDERAL DATA \*\*\*



GEORGIA DEPARTMENT OF REVENUE  
 COMPLIANCE DIVISION  
 1800 CENTURY BLVD NE SUITE 16102  
 ATLANTA, GA 30345-3205  
 TEL (404) 417-6501  
 FAX (404) 417-6430

Notice Number	900427135 R
Notice Date	08-11-1995
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GEORGE W & VIRGINIA C HIGH  
 4791 THOMPSON MILL RD  
 LITHONIA GA 30038

**SCHEDULE 1A EXPLANATION OF ADJUSTMENTS MADE IN SCHEDULE #1**

Section 6103(d) of the Internal Revenue Code authorizes the Revenue Department of the State of Georgia to obtain information from the Internal Revenue Service or from the taxpayer or his agent regarding any changes or corrections made on his Federal Return.

Section 48-7-82 of the Official Code of Georgia Annotated provides that the taxpayer furnish information to the Georgia Department of Revenue regarding the changes made by the Internal Revenue Service to his Federal Return within 180 days after the final determination. If the taxpayer does not furnish this information, the commissioner shall make assessment for taxes based on the change or correction within five years from the date the report was received from the United States Government or its agent.  
 04/25/1995.

**A) Federal Adjusted Gross Income**

Adjusted Gross income as it appeared on your Federal Return.

**B) Income Comparison**

The following Income Comparison has been performed and resulted in the adjustment (s) as calculated:

**C) Deductions**

You are being allowed deductions under Georgia Law as per the following:

YEAR	1991
Itemized Deductions Per Fed Return	158560
LESS: Deductions not allowed by GA	
Other Schedule A Adjustments....	125000
Georgia Allowable Deductions	33560

**D) Personal/Dependent Exemptions**

You are being allowed personal exemption(s) and credit for dependent exemption(s) in the amount prescribed by Georgia Law as denoted in the following schedule:

YEAR	PERSONAL EXEMPTION(S)	DEPENDENT EXEMPTION(S)
1991	2	0



GEORGIA DEPARTMENT OF REVENUE  
COMPLIANCE DIVISION  
1800 CENTURY BLVD NE SUITE 16102  
ATLANTA, GA 30345-3205  
TEL (404) 417-6501  
FAX (404) 417-6430

Notice Number	900427135 R
Notice Date	08-11-1995
Major SS#	###-##-7771
Minor SS#	###-##-9249

GEORGE W & VIRGINIA C HIGH  
4791 THOMPSON MILL RD  
LITHONIA GA 30038

**SCHEDULE 1A EXPLANATION OF ADJUSTMENTS MADE IN SCHEDULE #1**

**E) Tax Previously Assessed**

This amount represents taxes previously assessed, whether paid or not, on any return filed or amended for the period in question.

**F) Negligence Penalty**

The underpayment penalty due to negligent or intentional disregard of rules and regulations, but without intent to defraud, has been assessed per section 48-7-86, subsection (e), of the official code of Georgia Annotated.

**G) Interest to 08-15-1995**

Interest has been computed and assessed per Section 48-2-40 of the Official Code of Georgia Annotated.

**EXHIBIT F.** Georgia DOR, State Tax Execution

The above document was filed on, March 21, 1996, for the tax period

01/01/91 – 12/31/91 in the alleged amount of \$10,468.26.

On the 8<sup>th</sup> day of January 2003, The State Revenue Commission can find no property of the defendant on which to levy the within tax execution.



TUCKE

GEORGIA DEPARTMENT OF REVENUE  
STATE TAX EXECUTION

EXECUTION NUMBER	TOTAL
REV 96017276	\$10,493.26 (Includes 25.00 Costs)

GEORGIA, FULTON COUNTY

To ALL and singular sheriffs of this state, the State Revenue Commissioner or his authorized representatives, greetings:

YOU ARE HEREBY COMMANDED, that of the goods and chattels, or if none be found, then the lands and tenements of

GEORGE W. HIGH  
260-58-7771  
VIRGINIA C. HIGH  
258-74-9249  
4791 THOMPSON MILL RD  
LITHONIA, GA 30058-0000

JOINTLY AND SEVERALLY

you cause to be made by levy and sale the sum of the dollars and cents hereinafter shown, said sum representing delinquent tax liabilities of the named taxpayer(s) assessed under the taxing Acts of this State and the Georgia Public Revenue code for the taxable period(s) indicated below together with interest on the total as shown below at the rate specified in Code Section 48-2-40 from the date of this execution until said total amount is paid, plus all collection fees and costs which have accrued and which may hereafter accrue.

You are further commanded to pay over to the Department of Revenue of the State of Georgia the aforesaid amounts upon collection thereof and to have you then and there this writ.

TAX TYPE	TAX PERIOD	AMOUNT DUE (Thru 03/21/96)
INDV INCOME	01/01/91-12/31/91	\$10,468.26

Witness the undersigned State Revenue Commissioner of Georgia on this date of MARCH 21, 1996.

*Marcus E. Collins, Sr.*  
Marcus E. Collins, Sr.  
State Revenue Commissioner

Principal	\$6,732.00
Interest	3,231.36
Penalty	504.90
Collection Fee	0.00
Costs	25.00
Total	\$10,493.26

The State Revenue Commissioner can find no property of the defendant on which to levy the within tax execution.

This 8th day of January, 1996  
*Sandra Ellis*  
Authorized Representative of the State Revenue Commissioner

Georgia, \_\_\_\_\_ County  
Entered on General Execution Docket Book No. \_\_\_\_\_ Page No. \_\_\_\_\_ at \_\_\_\_\_ a.m. / p.m.

This \_\_\_\_\_ day of \_\_\_\_\_  
GED 1483 PAGE 361

Clerk

**EXHIBIT - G** Four (4) Notice of Federal Tax Liens 1988 –1991

**1<sup>st</sup> Fed Tax Lien filed** November 13, 1991 Serial # 589158939  
Tax period ending 12/31/1988 \*\* Date of Assessment 02/04/91 \*\*  
Unpaid Balance \$4,994.92 \*\* Book 7101 Page 752

**2<sup>nd</sup> Fed. Tax Lien Filed** February 14, 1994 Serial # 589403687 Tax  
Period ending 12/31/90 – 12/31/91\*\* Date of Assessment 09/30/91 –  
05/25/92 \*\* Unpaid Balance's \$3,091.73 + \$5,138.80 = \$8,230.53  
Book 8046 Page 196

**3<sup>rd</sup> Fed. Tax Lien filed** January 12, 1995 Serial # 589500730  
Tax period ending 12/31/1989 \*\* Date of Assessment 06/17/1991 \*\* Unpaid  
Balance \$5,733.59 \*\* Book 8436 Page 158

**4<sup>th</sup> Fed. Tax Lien Filed** December 17, 2002 Serial # 580226219  
Tax Period Ending 12/31/1991 \*\* Date of assessment 04/24/1995 \*\*  
Unpaid Balance \$39,742.80 \*\* Deed Book 13992 Page 541

# Notice of Federal Tax Lien Under Internal Revenue Laws

District Atlanta, GA Serial Number 589158939 For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6329 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following-named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

FILED & RECORDED  
 DEKALB COUNTY, GA.  
 NOV 13 8 30 AM '91  
 CLERK OF SUPERIOR COURT  
 DEKALB COUNTY, GA.

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(e).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/88	260-58-7771	02/04/91	03/06/01	4994.92

Place of Filing Clerk of Superior Court  
Dekalb County  
Decatur, GA 30030 Total \$ 4994.92

This notice was prepared and signed at Atlanta, GA, on this,

the 06th day of November, 91.

Signature [Signature] Title Chief, ACS  
for J ROWELL ACS 58-01-0000

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-486, 1971-2 C.B. 409)

**Notice of Federal Tax Lien Under Internal Revenue Laws**

District: Atlanta  
 Serial Number: 589403687  
 For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is given that taxes (including interest and penalties) have been assessed against the following named taxpayer. Demand for payment of this liability has been made, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

**FILED & RECORDED**  
**DEKALB CO. GA.**  
 Feb 14 1994 11:46  
**CLERK SUPERIOR COURT**

Name of Taxpayer: George W. and Virginia C. High  
 Residence: 4791 Thompson Hill Rd  
 Lithonia, GA 30038

**IMPORTANT RELEASE INFORMATION:** With respect to each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12-31-90	260-58-7771	09-30-91	10-30-2001	3,091.73
1040	12-31-91	260-58-7771	05-25-92	06-24-2002	5,138.80

Place of Filing: Clerk of Superior Court, Dekalb County, Decatur, GA 30030  
 Total \$ 8,230.53

This notice was prepared and signed at Decatur, GA, on this the 14th day of February 19 94.

BOOK 8046 PAGE 196

Signature: J.M. Hortman  
 Title: Revenue Officer

(NOTE: Certificate of Officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien. Rev. Rul. 71-408, 1971-2 C.B. 409)

Form 668 (Y)  
(Rev. October 1993)

326

Department of the Treasury - Internal Revenue Service

### Notice of Federal Tax Lien

District

Atlanta, GA

Serial Number

809500730

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer GEORGE W. MENDHAM, JR.

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-1190

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of lien is refilled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

FILED & RECORDED  
JAN 16 9 31 AM '94  
CLERK OF SUPERIOR COURT  
DEKALB COUNTY, GA

Kind of Tax (a)	Tax Period Ended (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/89	809500730	01/17/94	01/17/94	

Place of Filing  
Clerk of Superior Court  
DeKalb County  
Decatur, GA 30030

Total \$ 7,000.00

This notice was prepared and signed at \_\_\_\_\_, on this \_\_\_\_\_ the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

Signature \_\_\_\_\_ Title \_\_\_\_\_  
for G. Mendham, Jr. BOOK 8436 PAGE 158

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Department of the Treasury - Internal Revenue Service

Form 668 (Y)(c)

(Rev. October 2000)

Notice of Federal Tax Lien

Area: SMALL BUSINESS/SELF EMPLOYED AREA #8  
Lien Unit Phone: (404) 338-8271

Serial Number  
580226219

For Optional Use by Recording Office

As provided by section 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

Deed Book 13992 pg 541  
Filed and Recorded Dec-17-2002 09:11am  
2002-0188516  
Linda Carter  
Clerk of Superior Court DeKalb Cty, Ga.

**IMPORTANT RELEASE INFORMATION:** For each assessment listed below, unless notice of the lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1991	260-58-7771	04/24/1995	05/24/2005	39742.80

Place of Filing Clerk of Superior Court DeKalb County Decatur, GA 30030	Total \$	39742.80
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This notice was prepared and signed at Atlanta, GA, on this, the 06th day of December, 2002.

Signature [Signature]  
for E. BOYCE  
Title  
MANAGER  
(404) 338-8059  
28-04-2370

**EXHIBIT H** 5 Certificates of Release of Fed. tax Liens, 2004-2005

**1<sup>st</sup> Fed Tax Lien Released** December 20, 2005 Serial # 589158939  
Balance Released \$4,994.92 \*\* Lien Book 254 Page 46

**2<sup>nd</sup> Fed Tax Lien Released** December 20, 2005 Serial # 589403687  
Balanced Released \$3,091.73 + \$5,138.80 = \$8,230.53 \*\* Lien Book 254  
Page 47

**3<sup>rd</sup> Fed. Tax Lien Released** December 20, 2005 Serial # 589500730  
\*\* Balance Released \$5,733.59 \*\* Lien Book 254 Page 48

**4<sup>th</sup> Fed. Tax Lien Released** December 20, 2005 Serial # 580226219  
\*\* Balance Released \$39,742.80 \*\* Lien Book 254 Page 49

**5<sup>th</sup> Fed Tax Lien Released** December 14, 2005 Serial # 580226219  
\*\* Balance Released \$39,742.80 \*\* Lien Book 252 Page 473

Area: WAGE & INVESTMENT AREA #3  
Lien Unit Phone: (800) 913-6050

Serial Number  
589158939

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on November 13 1991, is authorized to note the books to show the release of this lien for these taxes and additions.

Lien Book 254 Pg 46  
Filed and Recorded Dec-20-2005 08:57am  
2005-0234361  
Linda Carter  
Clerk of Superior Court  
DeKalb County, Georgia

Name of Taxpayer  
GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
7101 752 n/a n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1988	260-58-7771	02/04/1991	03/06/2001	4994.92
*****					

Place of Filing  
Clerk of Superior Court  
DeKalb County  
Decatur, GA 30030

Total \$ 4994.92

This notice was prepared and signed at Atlanta, GA, on this, the 15th day of November, 2002.

Signature Susan A. Hansen Title Director, Campus Compliance Operations

Area:  
WAGE & INVESTMENT AREA #3  
Lien Unit Phone: (800) 913-6050

Serial Number  
589403687

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on February 14 1994, is authorized to note the books to show the release of this lien for these taxes and additions.

Lien Book 254 Ps 47  
Filed and Recorded Dec-20-2005 08:57am  
2005-0234362  
Linda Carter  
Clerk of Superior Court  
DeKalb County, Georgia

Name of Taxpayer  
GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
8046 196 n/a n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1990	260-58-7771	09/30/1991	10/30/2001	3091.73
1040	12/31/1991	260-58-7771	05/25/1992	06/24/2002	5138.80
*****					

Place of Filing Clerk of Superior Court DeKalb County Decatur, GA 30030	Total \$	8230.53
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This notice was prepared and signed at Atlanta, GA, on this, the 19th day of November, 2002.

Signature Susan A. Hansen Title Director, Campus Compliance Operations

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)

Area:  
WAGE & INVESTMENT AREA #3  
Lien Unit Phone: (800) 913-6050

Serial Number  
589500730

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on January 12 1995, is authorized to note the books to show the release of this lien for these taxes and additions.

Name of Taxpayer  
GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

Lien Book 254 Ps 48  
Filed and Recorded Dec-20-2005 08:57am  
2005-0234363  
Linda Carter  
Clerk of Superior Court  
DeKalb County, Georgia

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
8436 158 n/a n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1989	260-58-7771	06/17/1991	07/17/2001	5733.59
*****					

Place of Filing Clerk of Superior Court DeKalb County Decatur, GA 30030	Total \$	5733.59
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This notice was prepared and signed at Atlanta, GA, on this, the 18th day of October, 2004.

Signature Susan A. Hansen Title Director, Campus Compliance Operations

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)  
Part 1 - RECORDING OFFICE Form 668 (Z) (Rev. 10-2000) CAT. NO 600261

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #8  
Lien Unit Phone: (800) 913-6050

Serial Number  
580226219

For Use by Recording Office

I certify that the following named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 17 2002, is authorized to note the books to show the release of this lien for these taxes and additions.

Lien Book 254 Ps 49  
Filed and Recorded Dec-20-2005 08:57am  
2005-0234364  
Linda Carter  
Clerk of Superior Court  
DeKalb County, Georgia

Name of Taxpayer  
GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

COURT RECORDING INFORMATION:

Liber Page UCC No. Serial No.  
13992 541 n/a n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1991	260-58-7771	04/24/1995	05/24/2005	39742.80
*****					

Place of Filing	Clerk of Superior Court DeKalb County Decatur, GA 30030	Total	\$ 39742.80
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This notice was prepared and signed at Atlanta, GA, on this, the 01st day of December, 2005.

Signature Susan A. Hansen Title Director, Campus Compliance Operations

**Certificate of Release of Federal Tax Lien**

Area:  
SMALL BUSINESS/SELF EMPLOYED AREA #8  
Lien Unit Phone: (800) 913-6050

Serial Number  
580226219

For Use by Recording Office

I certify that the following-named taxpayer, under the requirements of section 6325 (a) of the Internal Revenue Code has satisfied the taxes listed below and all statutory additions. Therefore, the lien provided by Code section 6321 for these taxes and additions has been released. The proper officer in the office where the notice of internal revenue tax lien was filed on December 17 2002, is authorized to note the books to show the release of this lien for these taxes and additions.

Lien Book **252 Pg 473**  
Filed and Recorded Dec-14-2005 12:19pm  
**2005-0231428**  
**Linda Carter**  
Clerk of Superior Court  
DeKalb County, Georgia

Name of Taxpayer  
GEORGE W & VIRGINIA C HIGH

Residence 4791 THOMPSON MILL RD  
LITHONIA, GA 30038-2200

COURT RECORDING INFORMATION:  
Liber Page UCC No. Serial No.  
13992 541 n/a n/a

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/1991	260-58-7771	04/24/1995	05/24/2005	39742.80
*****					

Place of Filing Clerk of Superior Court DeKalb County Decatur, GA 30030	Total \$	39742.80
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This notice was prepared and signed at Atlanta, GA, on this,  
the 01st day of December, 2005.

Signature Susan A. Hansen Title Director, Campus Compliance Operations

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Certificate of Release of Federal Tax lien Rev. Rul. 71-466, 1971 - 2 C.B. 409)  
Part 1 - RECORDING OFFICE Form 668 (Z) (Rev. 10-2000) CAT. NO 600261

**EXHIBIT I** Centralized Taxpayer Accounting, FI FA 04/04/06

The above document was addressed in details in the letter sent on November 4, 2004, but in the event y'all can't put your hands on it, we are taking the liberty of including same in this Supporting Documentation marked Exhibit L, because there has been much activity since that time.

**On April 6, 2006**, I went to the DOR and met with Alex Caldron (Card Image bottom page) and he printed out this FI. FA. List and hand wrote the 3 IRS Refund Checks that were "Seized" by the DOR. He also circled and wrote Total beside 22,842.54 + Mr. Calderon also wrote the statement... Requesting acct transcript for TY 1991.

FI.FA. LIST

TAXPAYER ID: 260-58-7771 HIGH, GEORGE W.

ADDRESS: 6715 JOJANNE LN

LITHONIA,

GA 30038-3132

S	FI.FA. NO	TP	ST	LOCT	CREATE	DT	BALANCE	LAST WAIVE		
								INT	COST	ADD
1	16017276	R	A	80	11/10/03		384.85+	N	N	N
2	96017276	R	A	C0	03/21/96		22,457.69+	N	N	N

TOTAL:

22,842.54+

TOTAL

SELECT:

- 01 HELP
- 02 NEXT
- 03 PRIOR
- 04 FIRST
- 05 BEGIN
- 07 PG UP
- 08 PG DOWN
- 12 MAIN MENU
- 00038 END OF FILE

# 1708.00 8/30/05 IRS REFUND  
 288.00 8/8/05 2004 REFUND  
 157.77 8/31/04 2003 REFUND

Requesting acct transcript for TY 1991  
 1-800-829-0922



Alex Calderon  
 Revenue Agent III

Special Collections/PCA Liaison Section

Georgia Department of Revenue  
 1800 Century Blvd., NE  
 Suite 9200  
 Atlanta, Georgia 30345

Telephone: 404-417-6345  
 Facsimile: 404-417-6589  
 Alex.Calderon@dor.ga.gov

1991

\$25

# GEORGIA DEPARTMENT OF REVENUE



## UNCLAIMED PROPERTY PROGRAM

4245 INTERNATIONAL PKWY Suite A  
HAPEVILLE, GEORGIA 30354-3918  
Phone - (404) 968-0490

Claim ID	193667
Date	03/06/2008

Initial Cash	\$142.99
Interest	\$0.00
Dividends	\$0.00
Proceeds	\$0.00
SK Value	\$0.00
<hr/>	<hr/>
Total	\$142.99

HIGH GEORGE W  
3180 RIDERS TRL  
DECATUR, GA 30034

Dear Claimant,

The State of Georgia, Unclaimed Property Section is holding funds or securities for the individual(s) listed below in Section A. If you believe that you are the owner of the item(s), complete Section B, provide copies of all documentation requested in Section C and sign the statement in Section D.

Return all pages of this claim form and your supporting documents to the address at the top of the form.

There is no charge for this service. We appreciate the opportunity to be of assistance to you in the recovery of unclaimed property.

### SECTION A: PROPERTY/OWNER INFORMATION

Holder	DEKALB COUNTY TAX COMMISSIONER	ID 400971	Property ID	2889481
Report Year	2006		Cash	\$142.99
Property Type	Funds Held In Fid Capacity		Shares	
			Stock Cash	\$0.00
<b>Owner Information</b>			<hr/>	<hr/>
			Total	\$142.99

HIGH GEORGE W 0 GLENWOOD AVE SE, ATLANTA, GA 30317-3266

GEORGIA DEPARTMENT OF REVENUE



**Bart L. Graham**  
Commissioner

**Local Government Services  
Unclaimed Property Program**  
4245 International Parkway Suite A  
Hapeville, Georgia 30354-3918  
Telephone: (404) 968-0490  
Fax: (404) 968-0772

**Timothy A. Shields**  
Unclaimed Property  
Manager

September 4, 2008

GEORGE W HIGH  
700 ATLANTA AVE #821  
DECATUR, GA 30034

RE: Claim 193667 - Information

Dear GEORGE W HIGH

We have processed your claim, however a pending tax liability is shown under the tax id number. Your check for unclaimed property can not be released until the tax liability has been satisfied or paid. Please contact the Georgia Department of Revenue Taxpayer Services at 404-417-4480 or 404-417-6630 for assistance in settling this matter. Once the liability has been satisfied or paid, an official confirmation from the department of revenue should be sent to my attention at the address or fax number on this letterhead.

If you have any questions, please contact me at the phone number below.

Sincerely,

LaTanya Leath  
Financial Services

*An Equal Opportunity Employer*

November 4, 2004

George W. High, Sr.  
260-58-7771  
Virginia C. High  
258-74-9249  
6715 Jojanne Ln.  
Lithonia, Ga. 30038

GEORGIA DEPARTMENT OF REVENUE  
Director's Office Suite 18100  
1800 Century Boulevard, N. E.  
Atlanta, Ga. 30345-3205

Dear Sir/Madam,

On November 26, 2003, I received a letter from Financial Asset Management Systems, Inc., (a copy of which is attached hereto), titled NOTICE OF ACCOUNT PLACED FOR COLLECTION, and containing instruction and as to how to dispute the validity of this debt. I responded to the letter On December 4, 2003, categorically disputing the validity of the debt, (a copy also being attached). Financial Management never responded to my letter and I never received the documentation that I requested, and since they were acting as a surrogate for the Georgia Department of Revenue, I must assume that they and your office disregarded my request for all information associated with this matter, of which I am entitled.

On August 31, 2004, I received an OFFSET NOTICE from the Georgia Department of Revenue of their having seized a \$157.77 tax refund. Now I find it very unsettling that the Georgia Department of Revenue or its sub-contractor never afforded me the courtesy of a reply to my letter, and simply implemented their "Might makes right" strategy, because after all the State of Georgia can seize without recourse, Or can they... Be reminded that the force of that letter is still in effect until it is complied with.

As I stated in the letter of December 4, 2003, and I quote "The amount alleged to be owed to the IRS is currently in litigation." End quote. I am sending your office Copies of three (3) Federal Tax Liens that have been released by the IRS, one as late as 2 weeks ago, and I might add that it is very ironic that they covered the same period as Georgia does... I crossed-referenced two (2) of your documents, (see enc) State Tax Execution showing # 96017276 (highlighted) and tax period being 01/01/91-12/31/91 and a Special Tax Notice showing total amount due to be \$19,854.82 and FI. FA. No 096017276 (highlighted). The IRS claimed for almost 13 years that they had the proof in their archives that the tax was owed... to make a long story short we prevailed.

It is my utmost desire that we can resolve this matter amicably and The Georgia Department of Revenue release the tax lien for App: \$20,000.00 + and refund the tax returned that was seized and we can consider this matted closed, because as you are well aware, The Georgia Department of Revenue's assessment was based on the IRS false assumption and they had no facts. Let me add that my wife and I have excellent credit but has been turned down for a mortgage to purchase a home on 3 different occasions, and 3 weeks ago for a car loan because of the tax liens filed in Dekalb County by Georgia and the IRS. The IRS has now relented, and I trust that the Georgia Department of Revenue will do likewise.

Sincerely,

---

George W. High, Sr.    and on behalf of  
P.O. Box 360991  
Decatur, Ga. 30036  
Ph/Fax 770-484-5893  
Cell: 404-374-9027

---

Virginia C. High

Gwh/enc. Nine (9) documents

EXHIBIT M WRIT OF FIERI FACIA (FI. FA.)

1. A writ of *fiery facias (Fi-Fa)* is an order which is issued by a judge and directs the levy officer to seize the property of the named defendant. The elements of form for a writ of *fiery facias* are decided and set out by the **Georgia Supreme Court** (form SC-5 revised 1985).
2. All elements have to be present in the form of the writ for it to be valid and legal. Any deficiency in the form of the writ, not conforming to the dictates of the Georgia Supreme Court, will then result in the *Fi-Fa* not being valid, hence, the writ not being enforceable. In other words, it would not be executable.
3. These issues may be many and widely varied. Judgments may arise from criminal bond forfeiture, lawsuits of various natures, foreclosure, a default in the answering of a garnishment, an award of alimony/child support, etc. A writ of *fiery facias* may be issued from any of the following: judgments, awards, sales taxes, ad valorem taxes, property taxes, income taxes and etc..
4. If the ‘*style*’ of the *Fi-Fa*, does not mirror the ‘*style*’ of the judgment, the writ is illegal and is not executable. If the ‘*style*’ of the case on the writ does not reflect the actual name of the corporate entity as it exists with the **Secretary of State**, the writ is illegal and is not executable. So it is paramount that the styling of the case be correct from the outset and throughout the pursuit of the case.
5. When approaching defendant for collection, the levy officer first makes oral demand for payment. If payment is not made, defendant is permitted by law **(9-13-50(a) O.C.G.A.)** to designate the property upon which to levy that would be sufficient to satisfy the judgment *Fi-Fa*. Failing this response, it is the responsibility of the plaintiff to designate the property upon which to levy. **Title 44 chapter 13 O.C.G.A.** provides for constitutional and statutory **exemptions** from levy.



The elements of form for a writ of *fiery facias* are decided and set out by the **Georgia Supreme Court**, and the Ga. DOR did not follow the letter or intent of the law, and they flaunted the dictates of the Georgia Supreme Ct. as set out in **# 1 above**. The Highs has made their case, as the DOR were not in compliance with any of the above stipulations, so the *Fi-Fa* is not valid, hence, the writ is not enforceable. In other words, it is not executable. “We Rest Our Case.”

**EXHIBIT-N CONCLUSION**

Amendment XIV (14) 1868 Section. 1. All persons born or naturalized in the United States and subject to the jurisdiction thereof, are citizens of the United States and of the State wherein they reside. No State shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any State deprive any person of life, liberty, or property, without due process of law; nor deny to any person within its jurisdiction the equal protection of the laws.

To Begin; this entire shenanigan has been a “farce and mockery” and a total “Miscarriage of Justice” since 1991. I find it very troubling that The Ga. DOR and/or it’s surrogates aka cronies would intentional and arbitrary conspire with the IRS to violate George and Virginia Highs Rights under the 14<sup>th</sup> Amendment of the U.S. Constitution, for no other reason than the fact that we were black, and we will make our case....

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**Exhibit A and B** clearly show that George and Virginia High was sentenced to 97 and 60 mos. Respectively on numerous charges on January 20, 1994. **Exhibit C and D** indicate that they reported to Federal Prison on March 28, 1994 and was released on April 11, 2001, after serving over 7 years. Our first encounter with the IRS Criminal section was on October 17, 1991, when Agent William A. Silanski and another white guy came to our home under the guise of questioning us about some innocent mistake on our tax return. He read us our Miranda Rights and made some false charges and tried to get us to co-operate from day one, we maintained our innocence and still do until this very day. Salinski called us numerous times trying to get us to “cut-a-deal”, but we refused to be snitches and tell on a bunch of black folks, like they later did on us.

Now by the evidence on **Exhibit E**, we are certain, as indicated on page 3 schedule 1A, that y’all reference Section 6013(d) of IRS Code as the authorizing factor to obtain fraudulent tax information on the Highs. As-a-matter-of-fact DOR plagiarized the IRS information as if they were the investigative source themselves...

**Exhibit F**, FI. FA. was filed on March 21, 1996, almost 2 years to the day that the Highs went to prison, without any further effort to contact them since 1991 when the IRS sicked the DOR on them. The DOR knew or should have known that the Highs was in prison, or since they were so chummy with the IRS, they certainly could have asked one of their sources because IRS Agent William Salinski was very instrumental in us going to prison, or the DOR could have went on the internet...was there an internet in 1996? well I was in prison so I wouldn’t know. On January 8, 2003, The State Revenue Commission can find no property of the defendant on which to levy the within tax period.

**Exhibit-G** 4 tax liens filed against George W. and Virginia C. High by the Department of the Treasury – Internal Revenue Service For tax period 1988-1991, for a total amount of almost \$60,000.00.

**Exhibit H**, for some obvious reasons, which I will not elaborate on at this time, but certainly with all the available resources DOR has, they should have “smelt de rat” and followed suite and released their lien when the Treasury released all theirs, but I guess “they left y’all holding the bag,” huh. On December 14, 2005 The Treasury released the lien for \$39,742.80, and on December 20, 2005 they released the liens for \$4,942.92 - \$3,091.73 - \$5,138.80 - \$5,733.59 – and \$39,742.80. the # are 46. 47. 48. and 49.

**Exhibit I** Tax Accounting, FI. FA. My visit with Alex Calderon was on April 6, 2006, which was about 3 months after Treasury released all their liens and I brought copies for him to see and he cared less about that and he then gave me a list of the IRS refund checks DOR had seized and then told me that I owed another \$22,842.54..

**Exhibit’s J K and L** pretty much speak for themselves.

**Exhibit M** WRIT OF FIERI FACIA (FI. FA.) \*\* see for yourself..

### **What Do We Want**

Just As the Department of the Treasury Released all their tax liens, The DOR must Release theirs and Remit to The Highs the IRS Refunds checks Seized + the \$142.99 and any/all monies and all interest rightfully due the Highs. Since the DOR has destroyed the Highs credit since 1996, they must write letters to the 3 credit bureaus instructing them to remove negative information relating to the DOR lien. These are not at all unreasonable terms, but the DOR must be in compliance with all of the above terms and condition within 30 days from the date of this mailing and we will consider this matter closed...if not, all bets are off.

Sincerely

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George W. High, Sr. and on behalf of Virginia C. High

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