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September 29, 2014

Mr. Chris Brown Attorney City of Harrisonburg 345 S Main St Harrisonburg, VA 22801

Dear Chris,

Pursuant to Virginia Code §58.1-3981A, I certify that \$52,391 of 2010-2012 Bank Franchise taxes should be refunded to the Bank of America. I was provided this amount from the Virginia Department of Taxation from their findings in an audit that was finished on June 20, 2014.

I certify this amount to be correct to the best of my knowledge.

Karen I. Rose

Commissioner of the Revenue