

City of Harrisonburg, Virginia

Office of the City Manager

345 South Main Street Post Office Box 20031 Harrisonburg, VA 22802 (540) 432-7701 / FAX (540) 432-7778 G. Chris Brown City Attorney

October 6, 2014

City of Harrisonburg Kurt Hodgen, City Manager 345 South Main Street Room 201 Harrisonburg, VA 22802

Re: Bank Franchise Tax

Dear Kurt:

This correspondence is to confirm I have reviewed the certification of the Commissioner of Revenue dated September 29, 2014 regarding the refund of 2010-2012 Bank Franchise taxes to Bank of America and I consent to the refund.

Sincerely,

G. Chris Brown