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State of Maryland
Comptroller of the Treasury
Compliance Division
301 West Preston Street
Baltimore, MD 21201-2383

Re: ***** Condominium
Refund Request

To Whom It May Concern:

As the Manager of ***** Condominium, located in Worcester County, Maryland I have reviewed the Delmarva Power bills for the Condominium Association and see that Delmarva Power Company imposes a "Maryland sales tax" each and every month, in amounts ranging from \$100.00 per month and up.

The annotated Code of Maryland Tax – General, ss 11-207 prohibits the institution of a sales and use tax on electricity and natural gas in residential condominiums.

***** Condominium is a residential condominium and its electricity bill is thus not subject to Maryland State sales tax. Accordingly, I am formally requesting a refund of Sales Tax in the amount of \$*****

Your prompt response would be appreciated. I am available to discuss this matter further if you have any questions.

Sincerely,

Manager

Enc.