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RALPH P. EAGERTON, JR.  
Commissioner

STATE OF ALABAMA  
**DEPARTMENT OF REVENUE**  
Montgomery, Alabama 36130

October 27, 1982

S. L. EVANS  
Assistant Commissioner  
LEWIS A. EASTERLY  
Secretary

Reply to: Special Audit & Estate Tax Section  
Area Code 205 832-3160 & 832-3161

Julia M. Winton, Executrix  
c/o J. Richard Duke  
1100 First National-Southern Natural Building  
Birmingham, AL 35203

Re: Estate of Fred O. Winton

Receipt is acknowledged of copy of the Federal Estate Tax Return, Form 706, of the Estate of Fred O. Winton, deceased, who died February 28, 1981, a resident of Birmingham, Alabama.

The return, as submitted, indicates no liability to the State of Alabama. When the audit by the agents of the Internal Revenue Service is completed, however, a copy of the Federal agent's report, with schedules reflecting the changes, should be filed with this office as an amendment to the return. Upon receipt of a copy of such report, final determination of liability, if any, to the State will be made, and the return will be closed at that time.

Your cooperation is appreciated.

*W. T. Cronier*

W. T. Cronier, Supervisor  
Estate Tax Section

STATE OF ALA. SHERIFF'S OFF.  
I CERTIFY THIS  
NOTICE WAS FILED

1982 DEC 14 AM 8:28

*Thomas W. Brundage, Jr.*  
JUDGE OF RECAP

Rec 1.50  
Ind 1.00  

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2.50

*J. Richard Duke*  
LAW OFFICES  
**SADLER, SULLIVAN, SHARP & STUTTS, P.C.**  
1100 FIRST NATIONAL - SOUTHERN NATURAL BUILDING  
SUITE 1100  
BIRMINGHAM, ALABAMA 35203

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