



*Jarra L. Underwood*  
**WAYNE COUNTY AUDITOR**

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**August 25, 2011**

## **TO WHOM IT MAY CONCERN**

Per The Ohio Department of Taxation Memo  
Dated December 22, 2008 the following conclusion:

**FANNIE MAE AND FREDDIE MAC ARE  
NOT FEDERAL INSTRUMENTALITIES FOR THE PURPOSE OF  
THE REAL PROPERTY CONVEYANCE FEE EXEMPTION PER  
THE OHIO REVISED CODE 319.54(G)(3)(a)**

**BASED ON THIS REFERENCE, PLEASE BE NOTIFIED THAT  
THE WAYNE COUNTY AUDITOR'S OFFICE WILL NOT  
ACCEPT CONVEYANCES WHICH INVOLVE FANNIE MAE OR  
FREDDIE MAC WITHOUT THE APPROPRIATE CONVEYANCE  
FEE BEING PAID.**

**A COPY OF THE MEMO FROM THE OHIO DEPARTMENT OF  
TAXATION IS ON FILE WITH OUR OFFICE FOR YOUR  
REVIEW.**

*Thank You*