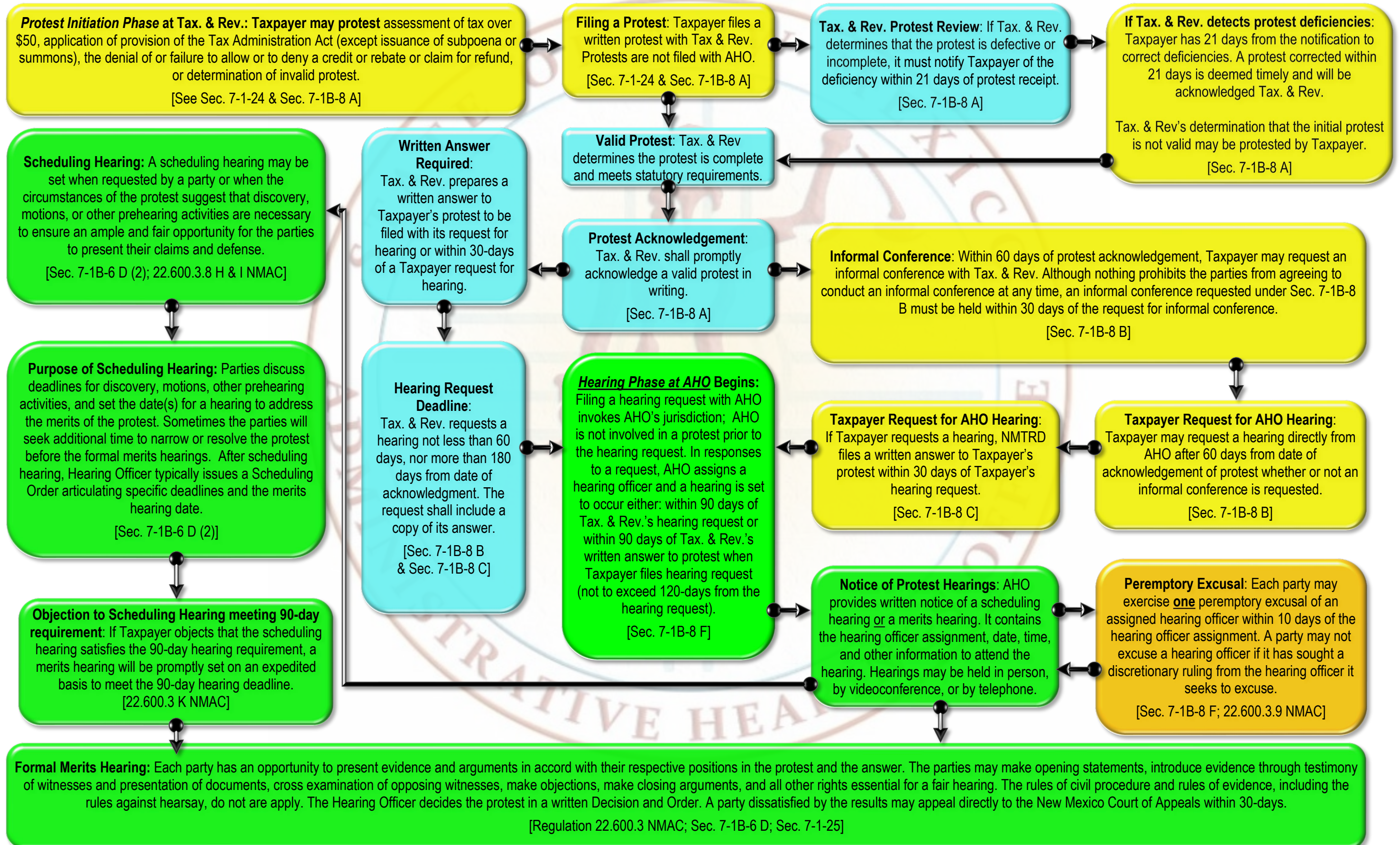


# GENERAL OVERVIEW OF TAX PROTEST PROCEDURE



THE FOLLOWING COLORS GENERALLY REFER TO THE PARTY INITIATING THE STEP:

Taxation and Revenue Department (Tax. & Rev.)

Administrative Hearings Office (AHO)

TAXPAYER

Tax. & Rev. or TAXPAYER