



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
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Atlanta, Georgia 30345
(404) 417-2100

October 3, 2008

[REDACTED]

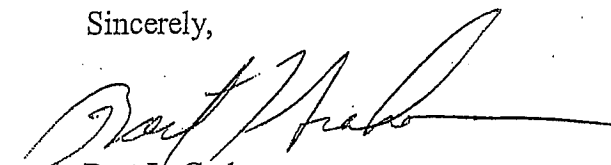
Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71, regarding the Forty-Fourth Supplemental Indenture, relating to the [REDACTED] and the [REDACTED] between [REDACTED] ([REDACTED]), Grantor, and [REDACTED] Trustee, Grantee

Dear [REDACTED]

In reply to your request pursuant to O.C.G.A. § 48-6-71 with respect to the application of the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61, it is my determination, based on the information presented in your letter dated August 28, 2008, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Forty-Fourth Supplemental Indenture, relating to the [REDACTED] and the [REDACTED] between [REDACTED] ([REDACTED]), formerly [REDACTED], Grantor, and [REDACTED] Trustee, Grantee, because such notes are issued to the [REDACTED] an instrumentality of the government of the United States of America, and the [REDACTED] an agency of the government of the United States of America, and thus are exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,



Bart L. Graham

BLG/RJL/mb