



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100

January 29, 2009

[REDACTED]

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

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 January 8, 2009, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Forty-Fifth Supplemental Indenture, between [REDACTED] ([REDACTED]), Grantor, and [REDACTED] as successor to [REDACTED] Trustee, Grantee, relating to the [REDACTED] the [REDACTED] the [REDACTED] and the [REDACTED] as the instrument, the beneficial owners of which are the [REDACTED] is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Sincerely,

Bart L. Graham

BLG/RJL/mb