



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

Suite 15300
1800 Century Boulevard
Atlanta, Georgia 30345
(404) 417-2100
August 6, 2009

[REDACTED]

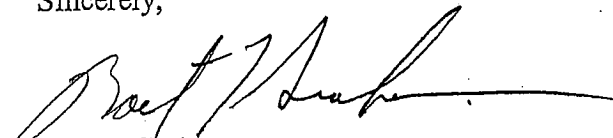
Re: Request for a Commissioner's Determination per O.C.G.A. § 48-6-71, concerning the Twenty-Third Supplemental Indenture, relating to the [REDACTED] and the [REDACTED] between [REDACTED], Grantor, and [REDACTED] Trustee, Grantee.

Dear [REDACTED]:

In reply to your firm's 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 July 17, 2009, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Twenty-Third Supplemental Indenture, relating to the [REDACTED] and the [REDACTED] between [REDACTED] ([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