

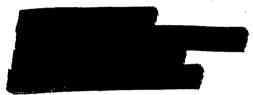
State of Georgia

Wart L. Graham Commissioner

Department of Revenue

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

December 17, 2009



Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71, regarding the Fifty-First Supplemental Indenture, between Grantor, and , as successor to , Trustee, Grantee, relating to the and the

Dear

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 December 7, 2009, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Fifty-First Supplemental Indenture, between , Grantor, and , as successor to the and the as the instrument, the beneficial owners of which are the jis 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/me