



Bart L. Graham  
Commissioner

State of Georgia  
Department of Revenue

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

December 17, 2009

[REDACTED]

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