



Bart L. Graham
Commissioner

State of Georgia
Department of Revenue

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

November 1, 2010

[REDACTED]

Re: Commissioner's Determination pursuant to O.C.G.A. § 48-6-71, relating to the payment of intangible recording tax regarding a specific "Supplemental Mortgage and Security Agreement," between [REDACTED] (Mortgagor) and United States of America, [REDACTED]

(Mortgagees)

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 July 16, 2010, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of a "Supplemental Mortgage and Security Agreement" between [REDACTED] (Mortgagor) and United States of America, [REDACTED]

[REDACTED] (Mortgagees), as a party to the instrument is the United States of America which is thereby exempt as set forth in Ga. Comp. R. & Regs. r. 560-11-8-.14(a). This determination applies only to the specific "Supplemental Mortgage and Security Agreement" as detailed in your request. It does not apply to any prior recordings or subsequent Amendments or Restatements of the Agreement between the parties.

Sincerely,

Frank M. O'Connell

FOC/RJL/me