

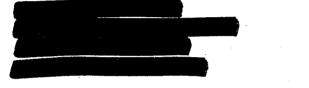
State of Georgia

Wart L. Graham Commissioner

## Department of Revenue

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

February 15, 2006



Re Commissioner's Dete	rmination pursuant to O.C.G	A. § 48-6-71 regarding the	Thirty-Third
Supplemental Indentu	re between		
Granton, Granton		e, Grantee, relating to the	
and the	ne		·

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 January 19, 2006, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the Thirty-Third Supplemental Indenture, between

Grantor, and

Trustee, Grantee, relating to the because such Notes are issued to the and the an instrumentality of the government of the United States of America, and the 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

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