



Department of Revenue
State of Georgia
410 Trinity-Washington Building
Atlanta, Georgia 30334
(404) 656-4015

T. Jerry Jackson
Commissioner

January 21, 1998

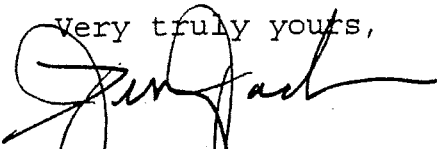
[REDACTED]

RE: Commissioner's Determination pursuant to
O.C.G.A. § 48-6-71 regarding [REDACTED]
[REDACTED] Dated as of January 1, 1998,
Relating to the [REDACTED]
[REDACTED] ([REDACTED]
[REDACTED]), Grantor, and [REDACTED]
[REDACTED] Trustee, Grantee

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 January 6, 1998, along with the accompanying documents, that:

The Georgia intangible recording tax will not be due upon the filing for record of the [REDACTED], dated as of January 1, 1998, Relating to the [REDACTED] ([REDACTED]), Grantor, and [REDACTED], Trustee, Grantee, as the instrument, the beneficial holder of which is the [REDACTED], is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

Very truly yours,

T. Jerry Jackson
Commissioner