



Department of Revenue
State of Georgia

410 Trinity-Washington Building
Atlanta, Georgia 30334
(404) 656-4015

T. Jerry Jackson
Commissioner

October 16, 2000

[REDACTED]

RE: Request for Commissioner's Determination Pursuant to O.C.G.A. 48-6-71
Regarding Loans from [REDACTED] (successor by merger with
[REDACTED]) as Administrative Agent, and other lenders to [REDACTED]
[REDACTED]

Dear [REDACTED]:

This responds to your request for a determination pursuant to the provisions of
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
August 29, 2000 and accompanying documents that the Georgia intangible
recording tax will be payable. Upon the recording of the New Security Deed
executed by [REDACTED] in favor of [REDACTED] (successor
by merger with [REDACTED]) as Administrative Agent, and other Lenders,
[REDACTED] will be payable. This is the maximum allowable tax for a single
instrument under O.C.G.A. 48-6-61.

Very truly yours,

T. Jerry Jackson

--TJJ/jwm