



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

T. Jerry Jackson
Acting Commissioner

September 20, 1996

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RE: Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding a Second Amendment to Fourth Amended and Restated Loan Agreement by and among [REDACTED], Borrower, various Lenders and [REDACTED] as Agent, in the aggregate principal amount of [REDACTED], to be recorded in various counties in Georgia.

Dear [REDACTED]:

This is in reply to your request for a determination pursuant to the provision of O.C.G.A. 48-6-71, with respect to the application of Georgia intangible recording tax imposed by O.C.G.A. 48-6-61.

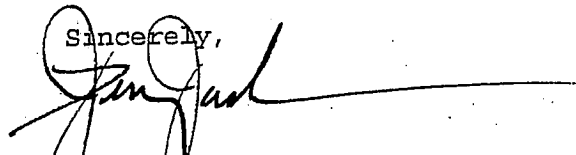
Based on the information presented in your letter dated August 23, 1996, along with the accompanying documents, it is my determination that:

(1) The amendment and renewal of the Term Notes (New Term Notes) as evidenced in the Second Amendment described above represent short-term extensions of a previous indebtedness with no increase in the principal amounts secured by the Security Deeds.

(2) The new capital expenditures loan facility in the aggregate principal amount of \$10,000,000, is not evidenced by long-term notes secured by real estate, and is not subject to the Georgia intangible recording tax.

(3) The amended Security Deeds and the new Deeds to Secure Debt may be recorded in [REDACTED] and [REDACTED] without payment of the Georgia intangible recording tax imposed by O.C.G.A. Section 48-6-61.

Sincerely,



T. Jerry Jackson
Acting Commissioner