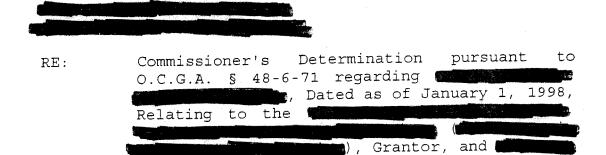


## Bepartment of Revenue State of Georgia 410 Trinity-Washington Building Atlanta, Georgia 30334 (404) 656-4015

T. Jerry Jackson Commissioner

January 21, 1998



Atlanta, Trustee, Grantee

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

The Georgia intangible recording tax will not be due upon the filing for record of the and as of January 1, 1998, Relating to the and as of January 1, 1998, Relating to the and as a first trument, and and an another and as the instrument, the beneficial holder of which is the another is public property and exempt from the Georgia intangible recording tax imposed by O.C.G.A. § 48-6-61.

T. Jerry Jackson Commissioner