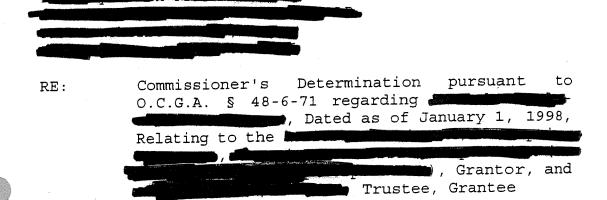


Hepartment of Rebenue State of Georgia 410 Trinity-Washington Building Atlanta, Georgia 30334 (404) 656-4015

T. Jerry Jackson Commissioner

January 21, 1998



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 dated as of January 1, 1998, Relating to the file of the dated as of January 1, Grantor, and file of the file o

T. Jerry Jackson Commissioner