



Department of Revenue

State of Georgia

410 Trinity-Washington Building

Atlanta, Georgia 30334

(404) 656-4015

T. Jerry Jackson
Commissioner

January 4, 2000

[REDACTED]

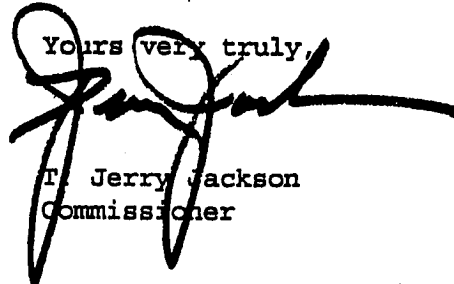
RE: Commissioner's Determination pursuant to O.C.G.A. 48-6-71 regarding Eight and Ninth Supplemental Indenture, Dated [REDACTED] Relating to the [REDACTED] Grantor, and [REDACTED] Trustee, Grantee.

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 of dated November 1, 1999, along with the accompanying documents, that:

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

Yours very truly,



T. Jerry Jackson
Commissioner